

CUSTOMS DIVISION

P.O. Box 50, Maison Collet, Republic of Seychelles

Telephone: 4293737, Fax: 4225565, E-Mail Address: commissioner@src.gov.sc

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-141/2024

This Binding Tariff Information was issued by the SRC Customs Division's CVO office for the exclusive use of the applicant. The information has been made available for general reference purposes only. If you require information concerning the appropriate tariff classification of a specific product, please contact the CVO unit.

Date Issued	22 nd AUGUST 2024
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GOODS	1. HERR'S HONEY CHEESE FLAVORED CHEESE CURLS
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BINDING TARIFF INFORMATION - SEYCHELLES									
Customs Management (Tariff and Classification of Goods) Regulations, 2022									
Tariff Classification	Customs Import Duty	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
1904.9050 HERR'S HONEY CHEESE FLAVORED CHEESE CURLS	25%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **HERR'S HONEY CHEESE FLAVORED CHEESE CURLS** provided on finished product samples and specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. Product name: HERR'S HONEY CHEESE FLAVORED CHEESE CURLS

Packaging: 28g, metalized film bag

Ingredients: Corn meal, vegetable oil (contains one or more of the following: corn, cottonseed, palm, sunflower), cheese blend (maltodextrin, whey, sunflower oil, cheddar cheese (pasteurized milk, cheese culture, salt, enzymes), salt, monosodium glutamate, sodium phosphate, butter (cream, salt), natural flavour, citric acid, lactic acid, yellow 5, yellow 6, enzymes), seasoning (sugar, dextrose, fructose, maltodextrin, onion powder, honey, salt, tomato powder, extractives of paprika, garlic powder, horseradish powder, autolyzed yeast extract, natural and artificial flavour), salt

The applicable heading for **HERR'S HONEY CHEESE FLAVORED CHEESE CURLS** is **19.04** and was further classified under **1904.9050 - Crisps Savory food products**

19.04 – Prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.

(A) Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes)

This group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting.

This group further includes crisp savoury food products, obtained by submitting moistened cereal grains (whole or in pieces) to a heating process which makes the grains swell, these being subsequently sprayed with a flavouring consisting of a mixture of vegetable oil, cheese, yeast extract, salt and monosodium glutamate.

Note; More advice can be found for Classification of crisps, chips and savoury food products (CA.1/2015) on the SRC website.

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 1.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-141/2024

- The binding tariff information (BTI) provided above shall be valid for a period of 1 year from the issue date.
- BTI shall be annulled if based on inaccurate or incomplete information provided by the applicant
- As published under section 30.(7) of the Customs Management Act 2011, BTI shall cease to be valid:
 - (a)** Where a regulation is adopted and the information no longer conforms to the law laid down thereby;
 - (b)** Where it is no longer compatible with the legal interpretative rules for tariff classification of goods set out in the regulations;
 - (c)** Where it is revoked or amended provided the revocation or amendment is notified by regulations.
- An applicant who disputes BTI provided may within 60 days of the determination lodge a formal objection to the Commissioner General, in accordance with SI 60 of 2012.
- 'Tariff Classification Advices' and 'Binding Tariff Information' can be viewed at www.src.gov.sc