

**CUSTOMS DIVISION**

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## Binding Tariff Information: BTI-142/2024

**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	24 <sup>th</sup> AUGUST 2024
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<b>GOODS</b>	1. AQUA V GOLDFISH PELLETS
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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					
2309.9019 AQUA V GOLDFISH PELLETS (100ML PLASTIC CONTAINER)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

**REMARKS:**

The specifications for the **AQUA V GOLDFISH PELLETS** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

**1) Product Name:** AQUA V GOLDFISH PELLETS

**Packaging:** 100ML Plastic Container

**Ingredients:** Wheat Flour, Fish Meal, Shrimp Meal, Soy Protein Isolate, Scallop Meal, Wheat Germ, Krill Meal, Squid Meal, Yeast Powder, B-Carotene, L-lysine, DL-Methionine, Fish Oil, Vitamin Premix & Minerals.

**Guaranteed Analysis:** Crude Protein 32%, Crude Fat 6%, Crude Fiber 9%, Crude Ash 12%, Moisture 10%.

The applicable heading for the **AQUA V GOLDFISH PELLETS** is **23.09** and was further classified under **2309.9019** - **Other preparations of a kind used in animal feeding, not elsewhere specified.**

**(B) Preparations for supplementing (Balancing) Farm-Produced Feed (Feed Supplements)**

This group includes:

(1) Fish or marine mammal soluble in liquid or viscous solutions or in paste or dried form, made by concentrating and stabilising the residual water (containing water-soluble elements, viz. proteins, vitamin B, salts, etc.) and derived from the manufacture of fish or marine mammal meal or oil.

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

**IMPORTANT NOTICE FOR BTI-142/2024**

- 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](http://www.src.gov.sc)