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## Binding Tariff Information: BTI-168/2024

**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.**

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|-------------|-------------------|
| Date Issued | 09th October 2024 |
|-------------|-------------------|

|              |  |
|--------------|--|
| <b>GOODS</b> | <ol style="list-style-type: none"> <li>1. MENTOS MINI PENCIL CASE</li> <li>2. LORENZ CHIPSLETTEN RED PEPPER</li> <li>3. LORENZ CHIPSLETTEN HOT &amp; SPICY</li> <li>4. LORANZ CHIPSLETTEN SOUR CREAM</li> <li>5. LORENZ CHIPSLETTEN SALT</li> <li>6. PRINGLES HOT PAPRIKA</li> <li>7. PRINGLES CLASSIC PAPRIKA</li> <li>8. PRINGLES SALT &amp; VINEGAR</li> <li>9. PRINGLES ORIGINAL</li> <li>10. PRINGLES SOUR CREAM &amp; ONION</li> <li>11. PRINGLES HOT &amp; SPICY</li> <li>12. PRINGLES CHEESE &amp; ONION</li> <li>13. PAW PATROL COOL FAN WITH CANDY</li> <li>14. SMARTIES ACTIVITY KIT TIN</li> <li>15. MILKA PENCIL CASE</li> <li>16. KINDER PLUSH FILLES WITH KINDER CHOCOLATE</li> <li>17. KINNERTON PAW PATROL EASTER GIFT SET</li> <li>18. CHUPA CHUPS COOL FRIENDS</li> </ol> |
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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 |       |            |     |           |      |
| 4202.3200<br>MENTOS MINI PENCIL CASE<br>(115.5G)                     | 0%                  | 0%     | 0%   | 0%     | 0%    | N/A        | 15% | N/A       | N/A  |
| 1905.9050<br>LORENZ CHIPSLETTEN RED PEPPER<br>(100G CARTON CANISTER) | 100%                | 0%     | 0%   | 0%     | 0%    | N/A        | 15% | N/A       | N/A  |

|  |      |    |    |    |    |     |     |     |     |
|--|------|----|----|----|----|-----|-----|-----|-----|
| 1905.9050<br>LORENZ<br>CHIPSLETTEN<br>HOT & SPICY<br>(100G CARTON<br>CANISTER)     | 100% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 1905.9050<br>LORENZ<br>CHIPSLETTEN<br>SOUR CREAM<br>(100G CARTON<br>CANISTER)      | 100% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 1905.9050<br>LORENZ<br>CHIPSLETTEN<br>SALT (100G<br>CARTON<br>CANISTER)            | 100% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 1905.9050<br>PRINGLES HOT<br>PAPRIKA (165G<br>CARTON<br>CANISTER)                  | 100% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 1905.9050<br>PRINGLES<br>CLASSIC PAPRIKA<br>(185G CARTON<br>CANISTER)              | 100% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 1905.9050<br>PRINGLES SALT &<br>VINEGAR (165G<br>CARTON<br>CANISTER)               | 100% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 1905.9050<br>PRINGLES<br>ORIGINAL<br>(185G & 165G<br>CARTON<br>CANISTER)           | 100% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 1905.9050<br>PRINGLES SOUR<br>CREAM & ONION<br>(185G & 165G<br>CARTON<br>CANISTER) | 100% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 1905.9050<br>PRINGLES HOT &<br>SPICY (185G &<br>165G CARTON<br>CANISTER)           | 100% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 1905.9050<br>PRINGLES<br>CHEESE & ONION<br>(185G & 165G<br>CARTON<br>CANISTER)     | 100% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 9503.0090<br>PAW PATROL<br>COOL FAN WITH<br>CANDY<br>(6G)                          | 0%   | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |

|   |    |    |    |    |    |    |     |     |     |     |
|---|----|----|----|----|----|----|-----|-----|-----|-----|
| 9503.0090<br>SMARTIES<br>ACTIVITY KIT TIN<br>(136G)                       | 0% | 0% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 4202.3200<br>MILKA PENCIL<br>CASE<br>(200G)                               | 0% | 0% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 9503.0090<br>KINDER PLUSH<br>FILLED WITH<br>KINDER<br>CHOCOLATE<br>(150G) | 0% | 0% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 3924.1000<br>KINNERTON PAW<br>PATROL EASTER<br>GIFT SET<br>(45G)          | 0% | 0% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 4202.9900<br>CHUPA CHUPS<br>COOL FRIENDS<br>(192G)                        | 0% | 0% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |

**REMARKS:**

The specifications for the **PRINGLES, LORENZO CHIPSLETTEN CHIPS, PAW PATROL COOL FAN WITH CANDY, KINDER PLUSH FILLED WITH KINDER CHOCOLATE, KINNERTON PAW PATROL EASTER GIFT SET, CHUPPA CHUPS COOL FRIENDS,** and **MENTOS MINI PENCIL** 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:** MENTOS MINI PENCIL CASE

**Packaging:** 115.5g

**Composition:** Pencil case and sweets

**Ingredients:** Mentos: sugar, glucose syrup, fruit juices from concentrate (strawberry, orange, lemon), coconut oil, acid (citric acid), starch, cocoa butter, maltodextrin, flavourings, thickeners (gellan gum, cellulose gum, gum Arabic), colours (plain caramel)

**2. Product Name:** LORENZ CHIPSLETTEN RED PEPPER

**Packaging:** 100g, Carton Canister

**Ingredients:** Potato powder (41%), sunflower oil, potato starch, salt, paprika powder, sugar, cheese powder, onion powder, flavouring (contains milk products), smoke flavouring, yeast extract powder, emulsifier ; mono and diglycerides of fatty acids

**3. Product Name:** LORENZ CHIPSLETTEN HOT & SPICY

**Packaging:** 100g, Carton Canister

**Ingredients:** Potato powder (41%), sunflower oil, potato starch, salt, chilli powder, paprika powder, sweet whey powder, yoghurt, onion powder, sugar, cream powder, garlic powder, flavouring (contains milk products), yeast extract powder, emulsifier ; mono and diglycerides of fatty acids.

**4. Product Name:** LORENZ CHIPSLETTEN SOUR CREAM

**Packaging:** 100g, Carton Canister

**Ingredients:** Potato powder (41%), sunflower oil, potato starch, salt, onion powder, sour cream powder, skimmed milk powder, sweet whey powder, sugar, parsley, flavouring (contains milk powder), yeast extract powder, emulsifier ; mono and diglycerides of fatty acids.

- 5. Product Name:** LORENZ CHIPSLETTEN SALT  
**Packaging:** 100g, Carton Canister  
**Ingredients:** Potato powder (41%), sunflower oil, potato starch, sea salt (1.0%), emulsifier; mono and diglycerides of fatty acids.
- 6. Product Name:** PRINGLES HOT PAPRIKA  
**Packaging:** 165g, Carton Canister  
**Ingredients:** Dehydrated potatoes, sunflower oil, wheat flour, corn flour, rice flour, spices with paprika flavour (sugar, paprika powder, flavour enhancers (monosodium glutamate, disodium guanylate, disodium inosinate), dextrose, yeast powder, onion powder, salt, granulated broth (salt, hydrolysed vegetable protein, sunflower oil), flavourings, garlic powder, colour (paprika extract), acid (citric acid), sweet whey powder (milk), malto dextrin, emulsifier (E471), salt, dye (annatto norbixin)
- 7. Product Name:** PRINGLES CLASSIC PAPRIKA  
**Packaging:** 185g, Carton Canister  
**Ingredients:** Potato puree powder, vegetable oils (sunflower , maize), rice flour, wheat starch, maize flour, paprika-spice mixture (breadcrumbs (wheat), wheat flour, yeast powder, dextrose, sugar, flavour enhancer (monosodium glutamate, disodium guanylate
- 8. Product Name:** PRINGLES SALT & VINEGAR  
**Packaging:** 165g, Carton Canister  
**Ingredients:** Dehydrated potatoes, sunflower oil, wheat flour, corn flour, rice flour, salt and vinegar seasoning (flavourings barley, potato starch, lactose milk), maltodextrin, flavour enhancers (monosodium glutamate, disodium guanylate, disodium inosinate)
- 9. Product Name:** PRINGLES ORIGINAL  
**Packaging:** 165g, 185g, Carton Canister  
**Ingredients:** Dehydrated potatoes, vegetable oils ( sunflower, corn), rice flour, wheat starch, corn flour, emulsifier (E471), maltodextrin, salt, yeast extract, yeast powder, colour (annatto).
- 10. Product Name:** PRINGLES SOUR CREAM & ONION  
**Packaging:** 165g, 185g, Carton Canister  
**Ingredients:** Dehydrated potatoes, vegetable oil (sunflower, corn), wheat starch, corn flour, rice flour, sour and cream seasoning, onion powder, dextrose, sugar, sweet whey powder (milk), sour cream powder (milk), flavourings (milk), glucose syrup
- 11. Product Name:** PRINGLES HOT & SPICY  
**Packaging:** 165g, Carton Canister  
**Ingredients:** Dehydrated potatoes, vegetable oil (sunflower, corn), wheat starch, corn flour, rice flour, hot and spicy seasoning (spices, sugar, flavour enhancers (monosodium glutamate, disodium guanylate, disodium inosinate), whey powder (milk)
- 12. Product Name:** PRINGLES CHEESE & ONION  
**Packaging:** 165g, 185g, Carton Canister  
**Ingredients:** Dehydrated potatoes, vegetable oil (sunflower, corn), wheat starch, corn flour, rice flour, hot and spicy seasoning (spices, sugar, flavour enhancers (monosodium glutamate, disodium guanylate
- 13. Product Name:** PAW PATROL COOL FAN WITH CANDY  
**Composition:** Cool fan and candy  
**Packaging:** 6g  
**Ingredients:** Candy; sugar, glucose syrup, acid :E330, anti-caking agent; E470b, colours; E141,E162,E163,E171; flavourings, gazing agent;E903

**14. Product Name:** SMARTIES ACTIVITY KIT TIN

**Composition:** Tin box contains chocolate with activity book, puzzles, games and 8 coloured pencils

**Packaging:** 136g

**Ingredients:** Sugar, skimmed milk powder, cocoa mass, cocoa butter, wheat flour, butterfat (from milk), lactose and proteins from whey (from milk), whey powder (from milk), rice starch, emulsifier (lecithins), colours (beetroot red, beta-carotene)

**15. Product Name:** MILKA PENCIL CASE

**Composition:** Pencil case and chocolate

**Packaging:** 200g

**Ingredients:** Skimmed milk powder, whey powder (from milk), milk fat, emulsifier (soya lecithin), hazelnut paste

**16. Product Name:** KINDER PLUSH FILLED WITH KINDER CHOCOLATE

**Composition:** Kinder soft toys contains chocolate

**Packaging:** 150g

**Ingredients:** Fine milk chocolate (40%), (sugar, whole milk powder, cocoa butter, cocoa mass, emulsifier: Lecithins (soya), vanillin), sugar, skimmed milk powder, palm oil, concentrated butter, emulsifier; lecithins (soya), flavouring (vanillin)

**17. Product Name:** KINNERTON PAW PATROL EASTER GIFT SET

**Composition:** 3 piece spoon, bowl, and beaker with a milk chocolate egg

**Packaging:** 45g

**Ingredients:** Sugar, cocoa butter, dried whole milk cocoa mass, dried whey (milk), vegetable fat (palm, shea, salt, mango kernel, illipe, kokum gurgi in varying proportions), emulsifiers (soya lecithin, polyglycerol polyricinoleate), vanilla flavouring, contains vegetable fat in addition to cocoa butter, milk chocolate contains: cocoa solids 25% minimum, milk solids 14% minimum.

**18. Product Name:** CHUPA CHUPS COOL FRIENDS

**Composition:** Backpack and lollipop

**Packaging:** 192g

**Ingredients:** Sugar, glucose syrup, fruit puree from concentrate (apple, cherry, raspberry, pineapple, lime, lemon, strawberry, peach, banana, orange, blueberry, blackberry, mango, watermelon, kiwi) (3%), acids (lactic acid, malic acid, citric acid), flavouring

The applicable heading for the **LORENZ CHIPSLETTEN CHIPS and PRINGLES CHIPS** is **1905** and was further classified under **1905.9050-Crisp savory food products**

**19.05 – Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**

(A) Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa.

This heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. Bakery "improvers" serve mainly to facilitate the working of the dough, hasten fermentation, improve the characteristics and appearance of the products and give them better keeping qualities. The products of this heading may also be obtained from a dough based flour, meal or powder of potatoes.

The heading includes the following products:

(15) Crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

The applicable heading for the **PAW PATROL COOL FAN WITH CANDY, SMARTIES ACTIVITY KIT TIN** and **KINDER PLUSH FILLED WITH KINDER CHOCOLATE** is **9503** and was further classified under **9503.0090- Other toys incl. tricycles, Scooters, pedal cars & similar wheeled toys; dolls, etc**

**9503.0000 - Tricycles, Scooters, pedal cars & similar wheeled toys; dolls' carriages & other toys; reduced-size ('scale') models & similar recreational models, working or not; puzzles of all kinds.**

This group includes not only dolls designed for the amusement of children, but also dolls intended for decorative purpose (e.g. boudoir dolls, mascot dolls) or for use in punch and Judy or marionette shows, or those of a caricature type.

Collections of articles, the individual items of which if presented separately would be classified in other headings in the Nomenclature, are classified in this heading when they are put up in a form clearly indicating their use as toys (e.g., instructional toys such as chemistry, sewing etc.. sets.)

Also as provided by Note 4 to this chapter, subject to Note 1 to this chapter, this heading includes articles of the heading combined with one or more items which would be classified in other headings if presented separately, provided that:

(b) The combination has the essential character of toys. Such combinations generally consist of an article of this heading and one or more items of minor importance (eg. Small promotional articles or small amounts of confectionery)

The applicable heading for the **MENTOS MINI PENCIL CASE, CHUPA CHUPS COOL FRIENDS** and **MILKA PENCIL CASE** is **4202** and was further classified under its constituent materials.

**42.02- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper (+).**

The articles covered by the second part of the heading must, however, be only of the materials specified therein or must be wholly or mainly covered with such materials or with paper (the foundation may be of wood, meta, etc.). The term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather (see Note 1 to this Chapter). The expression "similar containers" in this second part includes note-cases, writing-cases, pen-cases, ticket-cases, needle-cases, key-cases, cigar-cases, pipe-cases, tool and jewellery rolls, shoe-cases, brush-cases etc..

The applicable heading for the **KINNERTON PAW PATROL EASTER GIFT SET** is **3924** and was further classified under **3924.1000- Tableware and kitchenware, of plastics**

This heading covers the following articles of plastic:

(A) Tableware such as tea or coffee services, plates, soup tureens, salad bowls, dishes and trays of all kind, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls, cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, serviette rings, knives, forks and spoons.

**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-168/2024

- 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)