

CUSTOMS DIVISION

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Binding Tariff Information: BTI-173/2024

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	15 th November 2024
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GOODS	<ol style="list-style-type: none"> 1. LAYS CHIPS FRITELLE NATURE 2. LAYS CHIPS FRITELLE BACON 3. LAYS CHIPS PAY OIGNON CARMELISE 4. LAYS CHIPS FROMAGE AIL HERBES 5. LAYS CHIPS PAY NATURE 6. LAYS CHIP NATURE 7. LAYS CHIPS BBQ 8. LAYS CHIPS PAPRIKA 9. LAYS CHIPS ANC NATURE 10. LAYS CHIPS BOLOGNAISE 11. LAYS CHIPS MOUTARDE PICKLES 12. LAYS CHIPS EMMENTAL 13. LAYS CHIPS 3D FROMAGE 14. LAYS CHIPS 3D BACONDARK BERRY BURST FOUR LOKO
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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					
1905.9050 LAYS CHIPS FRITELLE NATURE	100%	0%	0%	0%	0%	N/A	15%	N/A	N/A
1905.9050 LAYS CHIPS FRITELLE BACON	100%	0%	0%	0%	0%	N/A	15%	N/A	N/A
1905.9050 LAYS CHIPS PAY OIGNON CARMELISE	100%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2005.2000 LAYS CHIPS PAY FROMAGE AIL HERBES	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

2005.2000 LAYS CHIPS PAY NATURE	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2005.2000 LAYS CHIPS NATURE	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2005.2000 LAYS CHIPS BBQ	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2005.2000 LAYS CHIPS PAPRIKA	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2005.2000 LAYS CHIPS ANC NATURE	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2005.2000 LAYS CHIPS BOLOGNAISE	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2005.2000 LAYS CHIPS MOUTARDE PICKLES	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2005.2000 LAYS CHIPS EMMENTAL	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
1905.9050 LAYS CHIPS 3D FROMAGE	100%	0%	0%	0%	0%	N/A	15%	N/A	N/A
1905.9050 LAYS CHIPS 3D BACON	100%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **ASSORTED LAYS CHIPS** provided on finished product samples and specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product name:** Lays chips fritelle nature
Packaging: 80g, metalised polypropylene
Ingredients: Corn semolina, potato powder (29%) (sulphites), rapeseed oil, salt, flavoring base (flavors (including wheat), flavor enhancers (monosodium glutamate, disotic guanylate, disodium nositate), sugar)
Nutritional facts (per 100ml): carbohydrates: sugars:
- Product name:** Lays chips fritelle bacon
Packaging: 80g, metalised polypropylene
Ingredients: Corn semolina, potato powder (29%) (sulphites), rapeseed oil, salt, bacon flavoring base (wheat dextrose), potato starch, flavor enhancers (monosodium glutamate, disodium guanylate, disodium inosinate) , sugar)
- Product name:** Lays chips pay oignon caramélisé
Packaging: 120g, metalised polypropylene
Ingredients: Corn semolina, potato powder (63%), vegetable oils (sunflower, rapeseed, but in variable proportion), aromatizing base caramelized roscoffe onions (wheat flour, sugar, barber butter powder (milk), natural flavor, acidifier (lactic acid), salt, carob powder, flavor enhancer (potassium chloride), sunflower oil, dried roscoff aop onions (1.2%)
- Product name:** Lays chips pay fromage ail herbes
Packaging: 120g, metalised polypropylene
Ingredients: Potatoes (63%), vegetable oils (sunflower, rapeseed, but in variable proportion), flavoring base fresh cheese, garonne garlic and fine herbs (whey powder, salt, garonne garlic powder, cheese powder (milk), fresh cream powder (milk), herbs de provence, sunflower oil)

5. **Product name:** Lays chips pay nature
Packaging: 28g, metalised polypropylene
Ingredients: Potatoes, vegetable oils (sunflower, rapeseed, but in variable proportion), salt
6. **Product name:** Lays chips nature
Packaging : 25g, 75g, 145g, metalised polypropylene
Ingredients: Potatoes, vegetable oils (sunflower, rapeseed, but in variable proportion), salt
7. **Product name:** Lays chips bbq
Packaging: 27.5g, metalised polypropylene
Ingredients: Potatoes (62%), vegetable oils (sunflower, rapeseed, but in variable proportions), barbecue flavoring base (sugar, salt, flavoring (including soya), paprika powder, dextrose, onion powder, tomato powder, garlic powder, acidity regulators (malic acid, citric acidity), carob seed flour, coloring (paprika extract), smoked maltodextrin, smoked sunflower oil)
8. **Product name:** Lays chips paprika
Packaging: 130g, metalised polypropylene
Ingredients: Potato chips, vegetable oils (32%) (sunflower, rapeseed), paprika flavoring base (breadcrumbs (wheat), paprika powder, sugar, fructose, whey powder, garlic, onion and mushroom powder, flavoring smoke, rice flour, color (paprika extract), acidity regulators (citric acid, malic acid), salt
9. **Product name:** Lays chips anc nature
Packaging: 75g, metalised polypropylene
Ingredients: Potatoes, vegetable oils (sunflower, rapeseed, but in variable proportion), salt
10. **Product name:** Lays chips bolognaise
Packaging: 145g, metallised polypropylene
Ingredients: potato, vegetable oils (sunflower, rapeseed, but in variable proportion), Bolognese flavoring base (whey powder (milk), flavors, paprika powder, parsley, onion powder, black pepper, chili pepper, tomato, oregano, sugar, potassium chloride, acidity regulator (citric acid), smoke flavors, salt
11. **Product name:** Lays chips moutarde pickles
Packaging: 135g, Metalised polypropylene
Ingredients: potato chips (62%), vegetable oils (sunflower, rapeseed, but in variable proportion), mustard flavoring base lactose pickles (milk), sugar, salt, flavors (including mustard), spices, mustard, cream powder (milk), acidifier (citric acid), hydrolyzed vegetable protein (including soya)
12. **Product name:** Lays chips emmental
Packaging: 145g, Metalised polypropylene
Ingredients: Potato chips (62%), vegetable oils (sunflower, rapeseed, but in variable proportions), Emmental flavoring base (whey powder, salt, flavors (including milk), sugar, cheese powder (milk), potassium chloride, color (paprika extract)
13. **Product name:** Lays chips 3D fromage
Packaging: 145g, Metalised polypropylene
Ingredients: Corn flour, sunflower oil, cheese flavoring base (flavourings, cheese powder (milk), garlic and onion powder, flavor enhancers (monosodium glutamate, disoque guanyfate, disoque inosinate), potassium chloride, whey powder , color (paprika extract), sugar, salt
14. **Product name:** Lays chips 3D bacon
Packaging: 27.5g, metalised polypropylene
Ingredients: Corn, sunflower oil, bacon flavoring base (natural flavor, milk powder, hydrolyzed vegetable protein (soy content), smoked yeast, dextrose, smoke flavor, carob flour, acidity regulator (citric acid), carob seed celery, color, paprika extract), antioxidant (romance extract), salt

The applicable heading for the **LAYS CHIPS FRITELLE NATURE, LAYS CHIPS FRITELLE BACON, LAYS CHIPS PAY OIGNON CAMELISE, LAYS CHIPS 3D FROMAGE, and LAYS CHIPS 3D BACON** is **19.05** 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.

This heading includes:

(15) Crisp savoury food products, for example those made from 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 **LAYS CHIPS PAY OIGNON CAMELISE, LAYS CHIPS PAY FROMAGE AIL HERBES, LAYS CHIPS PAY NATURE, LAYS CHIPS NATURE, LAYS CHIPS BBQ, LAYS CHIPS PAPRIKA, LAYS CHIPS ANC NATURE, LAYS CHIPS BBQ, LAYS CHIPS BOLOGNAISE, LAYS CHIPS MOUTARDE PICKLES, LAYS CHIPS EMMENTAL** is 20.05 and was further classified under **2005.2000- Potatoes, prep./preserved other by vinegar/acid, not frozen (excluded products of 20.06)**

20.05 – Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.

The term “vegetables” in this heading is limited to the products referred to in Note 3 to this Chapter. These products (**other than** vegetables prepared or preserved by vinegar or acetic acid of **heading 20.01**, frozen vegetables of **heading 20.04** and vegetables preserved by sugar of **heading 20.06**) are classified in the heading when they have been prepared or preserved by processes not provided for in chapter 7 or 11.

Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).

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-173/2024

- 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