

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-190/2024

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	11 <sup>th</sup> November 2024
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<b>GOODS</b>	1. 007 FLAVOUR BUBBLER
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**BINDING TARIFF INFORMATION - SEYCHELLES**  
Customs Management (Tariff and Classification of Goods) Regulations, 2022

Tariff Classification	MFN (Customs Import Duty)	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
3302.1000 007 FLAVOUR BUBBLER	0%	0%	0%	0%	0%	0%	15%	N/A	N/A

**REMARKS:**

The specifications for the **007 FLAVOUR BUBBLER** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

**1. Product name:** 007 FLAVOUR BUBBLER

**Description:** Food solution, specially formulated for hospitality use, is extremely elastic and allows the creation of giant bubbles to be filled with aromatic vapour or smoke to decorate cocktails, drinks, or dishes to give your customer a sensational serving experience. The bubble holds permanently for about 3 minutes. The 200ml mixture allows you to make over 1000 bubbles.

**Packaging:** 200MI Plastic Bottle

**Ingredients:** Purified Water, Emulsifiers, Preservatives, PH, Adjuster, Sweetener, Salt, Cellulose, Gum, Glycerine.

The applicable heading for **007 FLAVOUR BUBBLER** is **33.02** and was further classified under **3302.1000- Mixtures of odorriferous substances of a kind used in food and drink industries**

**3302.10-** Of a kind used in the food or drink industries.

This heading covers the following mixtures **provided** they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making):

(5) Mixtures consisting of two or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics).

(6) Mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

(7) Mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), **provided** these substances form the basis of the mixture.

**Reference;** World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 2.

#### **IMPORTANT NOTICE FOR BTI-190/2024**

- 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)