



Please address your correspondence to the Commissioner General

# Binding Tariff Information: BTI-37/2025

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 | 10 <sup>th</sup> March 2025 |
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| GOODS | 1. CHEETOS MAC’N CHEESE FLAMIN’ HOT FLAVOR<br>2. CHEETOS MAC’N CHEESE CHEESY JALAPENO FLAVOR |
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| BINDING TARIFF INFORMATION - SEYCHELLES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |        |      |        |       |            |     |           |      |
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| Customs Management (Tariff and Classification of Goods) Regulations, 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |        |      |        |       |            |     |           |      |
| Tariff Classification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | MFN<br>(Customs Import Duty ) | FTA    |      |        | EU/UK | Excise Tax | VAT | Sugar Tax | Levy |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | COMESA | SADC | AFCFTA |       |            |     |           |      |
| 1902.1900<br>CHEETOS<br>MAC’N CHEESE<br>FLAMIN’ HOT<br>FLAVOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0%                            | 0%     | 0%   | 0%     | 0%    | N/A        | 15% | N/A       | N/A  |
| 1902.1900<br>CHEETOS<br>MAC’N CHEESE<br>CHEESY<br>JALAPENO<br>FLAVOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0%                            | 0%     | 0%   | 0%     | 0%    | N/A        | 15% | N/A       | N/A  |
| <b>REMARKS:</b><br>The specifications for the <b>CHEETOS MAC’N CHEESE</b> provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;<br><br><b>1) Product Name:</b> CHEETOS MAC’N CHEESE FLAMIN’ HOT FLAVOR<br><b>Ingredients:</b> Wheat flour, Whey Salt, Cheddar and Romano cheese (milk, cheese cultures, salt, enzymes), sunflower oil, corn maltodextrin, modified corn starch, natural and artificial flavor, sugar, citric acid, corn syrup solids, monosodium glutamate, yeast extract, buttermilk, onion powder, whey protein concentrate, corn oil, disodium phosphate, red 40 lake, yellow 6, caramel color, yellow 5, lactose, garlic powder, hydrolyzed soy protein, sodium diacetate, guar gum, xanthan gum, disodium guanylate, niacinamide, iron (ii) sulfate, thiamine mononitrate, riboflavin, folic acid.<br><br><b>2) Product Name:</b> CHEETOS MAC’N CHEESE CHEESY JALAPENO FLAVOR<br><b>Ingredients:</b> Wheat flour, corn starch, salt, cheddar, Monterey jack, Romano, parmesan, and blue cheeses (milk, cultures, salt, enzymes), corn maltodextrin, whey, natural and artificial flavor, canola oil, potassium salt, buttermilk, monosodium glutamate, onion powder, spices, lactose, jalapeno pepper, garlic powder, whey protein concentrate, palm oil, lactic acid, autolyzed yeast extract, disodium guanylate, disodium inosinate, malic acid, citric acid, nonfat dry milk, guar gum, yellow6, xanthan gum, yellow5, caramel color, turmeric extract (color), niacinamide, iron, blue 1, gum Arabic, red40, thiamine mononitrate, riboflavin, folic acid, soy lecithin |                               |        |      |        |       |            |     |           |      |

The applicable heading for **CHEETOS MAC'N CHEESE** is **19.02** and was further classified under **1902.1900** - Other uncooked pasta, not stuffed or otherwise prepared

**19.02 – Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**

The pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc.

These semolinas or flour (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juices or purees, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring).

The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles).

The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle. The heading also covers undried (i.e., moist or fresh) and frozen products, for example, fresh gnocchi and frozen ravioli.

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

#### **IMPORTANT NOTICE FOR BTI-37/2025**

- 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)