

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-52/2025

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.

Date Issued	05 th April 2025
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GOODS	1. ROCKET MAIZE GRITS
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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					
1103.1300 ROCKET MAIZE GRITS	0%	0%	0%	0%	0%	N/A	0%	0%	0%

REMARKS:

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

- Product name:** ROCKET MAIZE GRITS 500g
Description: Maize grits are obtained from coarsely ground dried maize

The applicable heading for **ROCKET MAIZE GRITS** is **11.03** and was further classified under **1103.1300-Groats & meal, of maize (corn)**

11.03-Cereal groats, meal & pellets

The cereal groats and meal of this heading are products, obtained by the fragmentation of cereal grains (including whole maize (corn) cobs ground with or without their husks), which, where appropriate, fulfil the requirements as to starch and ash content laid down in Chapter Note 2 (A) and which in all cases comply with the relevant criterion as to passage through a sieve laid down in Chapter Note 3.

As regards the distinction to be made between the flours of heading 11.01 or 11.02, the groats and meal of this heading and the products of heading 11.04, see the General Explanatory Note to the Chapter (Item (1). second paragraph).

Cereal groats are small fragments or floury kernels obtained by the rough grinding of grains.

Meal is a more granular product than flour and is obtained either from the first sifting after the initial milling operation or by re-grinding and re-sifting the groats resulting from that initial milling.

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

IMPORTANT NOTICE FOR BTI-52/2025

- 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