

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-59/2025

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. LAMPOMODORO TOMATO PUREE
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BINDING TARIFF INFORMATION - SEYCHELLES									
Tariff Classification	MFN (Customs Import Duty)	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
2002.9090 LAMPOMODO RO TOMATO PUREE (700g, glass bottle)	0%	0%	0%	0%	0%	0%	15%	N/A	N/A

REMARKS:

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

1. **Product name:** LAMPOMODORO TOMATO PUREE
Packaging: 700g, glass bottle
Ingredients: Tomato 99%, salt.
Nutritional facts(per 100ml): Carbohydrates: 6.8g Sugars:5g

The applicable heading for **LAMPOMODORO TOMATO PUREE** are **2002** and was further classified under **2002.9090-Other tomatoes, n.e.s, prepared/preserved otherwise than by vinegar/acetic acid**

20.02-Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.

This heading covers tomatoes, whether whole or in pieces, **other than** tomatoes prepared or preserved by vinegar or acetic acid (heading 20.01) and tomatoes presented in the states specified in **Chapter 7**. Tomatoes are classified in this heading irrespective of the type of container in which they are put up.

The heading also includes homogenised prepared or preserved tomatoes (e.g. tomato puree, paste or concentrate) and tomato juice of which the dry weight content is 7% or more. However, the heading excludes tomato ketchup and other tomato sauces (**heading 21.03**) and tomato soup and preparations therefore (**heading 21.04**)

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

IMPORTANT NOTICE FOR BTI-59/2025

- 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