

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-90/2025

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	03 <sup>rd</sup> JUNE 2025
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**GOODS**

1. LONG POTATO CHIPS BASIL FLAVOURED
2. LONG POTATO CHIPS GRILLED PAPRIKA FLAVOURED
3. LONG POTATO CHIPS SPINACH FLAVOURED

**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					
<b>1905.9050</b> LONG POTATO CHIPS BASIL FLAVOURED (75g, metalised polypropylene)	100%	0%	0%	0%	0%	N/A	15%	N/A	N/A
<b>1905.9050</b> LONG POTATO CHIPS GRILLED PAPRIKA FLAVOURED (75g, metalised polypropylene)	100%	0%	0%	0%	0%	N/A	15%	N/A	N/A
<b>1905.9050</b> LONG POTATO CHIPS SPINACH FLAVOURED (75g, metalised polypropylene)	100%	0%	0%	0%	0%	N/A	15%	N/A	N/A

**REMARKS:**

The specifications for the **LONG POTATO CHIPS FLAVOURED** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

**1. Product name:** LONG POTATO CHIPS BASIL FLAVOURED

**Packaging:** 75g, metalised polypropylene

**Ingredients:** Potato flakes (48%), rapeseed oil, wheat semolina, potato starch, spice mix (maltodextrin, salt flour (rice), taste enhancer (monosodium glutamate), vegetable fat, herbs and spices (garlic and onion powder), sugar, yoghurt powder, glucose syrup, flavouring (sour cream, onion), anti-caking agent (tri calcium phosphate), acidity regulators (lactic acid, calcium lactate), natural colouring (turmeric extract), salt, antioxidant (rosemary extract)

**Nutritional facts:** carbohydrates: 59.6g, sugars: 0.9g

**2. Product name:** LONG POTATO CHIPS GRILLED PAPRIKA FLAVOURED

**Packaging:** 75g, metalised polypropylene

**Ingredients:** Potato flakes (48%), rapeseed oil, wheat semolina, potato starch, spice mix (salt, dextrose, spices (sweet paprika, garlic, onion), yeast extract, natural spice extract (paprika, rosemary), artificial flavour (paprika), vegetable oil, natural smoke flavour, anticaking agent (silicon dioxide), salt, antioxidant (rosemary extract).

**Nutritional facts:** carbohydrates: 59.9g, sugars: 1g

**3. Product name:** LONG POTATO CHIPS SPINACH FLAVOURED

**Packaging:** 75g, metalised polypropylene

**Ingredients:** Potato flakes (48%), rapeseed oil, wheat semolina, potato starch, spice mix (maltodextrin, salt flour (rice), taste enhancer (monosodium glutamate), vegetable fat, herbs and spices (garlic and onion powder), sugar, yoghurt powder, glucose syrup, flavouring (sour cream, onion), anti-caking agent (tri calcium phosphate), acidity regulators (lactic acid, calcium lactate), natural colouring (turmeric extract), salt, antioxidant (rosemary extract)

**Nutritional facts:** carbohydrates: 59.6g, sugars: 0.9g

The applicable heading for the **LONG POTATO CHIPS BASIL FLAVOURED, LONG POTATO CHIPS GRILLED PAPRIKA FLAVOURED and LONG POTATO CHIPS SPINACH FLAVOURED** is **19.05** and was further classified under **1905.9050** - Crisps 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.**

(A) Bread, pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa.

This heading covers all bakers’ wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as : gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery “improvers”, etc. Bakery “improvers” serve mainly to facilitate the working of the dough, hasten fermentation, improve the characteristics and appearance of the products and give them better keeping qualities. The products of this heading may also be obtained from a dough based flour, meal or powder of potatoes.

The heading includes the following products :

(15) Crisp savoury food products, for example, those made from a 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.

**Note;** More advice can be found for **Classification of crisps, chips and savory 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-90/2025

- 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)

