

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-105/2025

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 3rd July 2025

GOODS	<ol style="list-style-type: none"> MARMITE BLACK SPREAD BOVRIL BLACK SPREAD
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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					
2106.9099 MARMITE BLACK SPREAD (125g,250g,glass jar)	25%	0%	0%	0%	0%	0%	15%	N/A	N/A
2106.9099 BOVRIL BLACK SPREAD (125g,glass jar)	25%	0%	0%	0%	0%	0%	15%	N/A	N/A

REMARKS:

The specifications for the **MARMITE BLACK SPREAD** and **BOVRIL BLACK SPREAD** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product name:** Marmite black spread
Packaging: 125g, 250g, glass jar
Ingredients: Yeast extract, water, salt, flavouring spices
- Product name:** Bovril black spread
Packaging: 125g, glass jar
Ingredients: Hydrolysed vegetable protein, beef extract (23%), corn starch, colorant (E150), sugar, onion powder, thickener, vitamins, egg, acidity regulator (E260;E270), spices, glucose, salt, amino acids, flavour enhancer (E635), vegetable fat

The applicable heading for **MARMITE BLACK SPREAD** and **BOVRIL BLACK SPREAD** is **21.06** and was further classified under **2106.9099- Other food preparations n.e.s. or included**

21.06 – Food preparations not elsewhere specified or included.

Provided that they are not covered by any other heading of the Nomenclature, this heading covers;

- (A) Preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

(B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.) (see the General explanatory Note to Chapter 38).

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-105/2025

- 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