



<b>SRC Customs Division: Classification Advice</b>		<b>CA.1/2015</b>
<b>Topic:</b>	Classification of crisps, chips and savoury food products.	
<b>Commodities:</b>	Crisps, chips and savoury food products of headings 19.04, 19.05 and 20.05.	
<b>Legislation:</b>	<u>Customs Management (Tariff &amp; Classification of Goods) Regulations, 2014.</u>  <b>19.04:</b> Prepared foods obtained by the swelling or roasting of cereals or cereal products (eg, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.  <b>19.05:</b> 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.  <b>20.05:</b> Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, non frozen, other than products of heading 20.06.	
<b>References:</b>	World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, fourth edition (2007) Volume 1.	

#### **Guidelines and general information:**

- For purposes of classification advice CA.1/2015, the following definitions apply:
  - Cereal grain: refers to maize (corn), wheat, rice, barley, etc.*
  - Roasting: process of submitting moistened cereal grains either whole or in pieces, to a heating process which makes them swell.*
  - Dough: 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 flavouring, cheese, monosodium glutamate (MSG) and salt.*
  - Frying: process of cooking shaped pieces of dough or slices/pieces of whole vegetables in oil.*
- The ingredients used together with the manufacturing process from which chips, crisps and savoury snacks are produced will generally determine the heading under which those products should be classified.

3. Roasted cereal grain based crisp savoury food products: those made by submitting moistened cereal grains (whole or in pieces) to a heating process which makes the grains swell, these being subsequently sprayed with a flavouring consisting of a mixture of vegetable oil, cheese, spices, yeast extract, salt and monosodium glutamate (MSG).
  - i. These products, which are often referred to as “crisps”, “chips” or “snacks”, are generally in the form of small bite size pieces of varying shapes. Such products have the character of goods under heading **19.04**.
4. Fried or baked dough based crisp savoury food products: those made from a dough based on wheat flour, flour, meal or powder of potatoes, or maize (corn) meal with the addition of salt and other flavouring (e.g., cheese, bacon, chilli, paprika, pepper, etc.), baked or fried in oil and ready for consumption.
  - i. These products, which are often referred to as “crisps”, “chips” or “snacks”, are generally in the form of round, oval, square or rectangular flakes or pieces or they may be shaped as rings, spirals, sticks, wheels, animals, etc. Products may also be packaged as mixture snacks. Such products have the character of goods under heading **19.05**.
5. Fried or baked vegetable based crisp savoury food products: generally those made from thinly sliced potatoes or other vegetables which may contain added salt or flavouring (e.g., cheese, bacon, chilli, paprika, pepper, etc.), and are baked or fried in oil and ready for consumption.
  - i. These products, which are often referred to as “crisps”, “chips” or “snacks”, are generally in the form of round or oval slices or pieces, whether or not crinkled. Such products have the character of goods under heading **20.05**.
6. The general rate of duty for goods classified under heading 19.04 is up to 25%.
7. The general rate of duty for goods classified under heading 19.05 is up to 100%.
8. The general rate of duty for goods classified under heading 20.05 is 0%.
9. These rates are subject to change.

**Additional Information:**

10. The advice provided through CA.1/2015 is of a general nature. Importers are advised to seek clarification on tariff classification codes and applicable duty rates prior to committing to an importation.
11. For certainty regarding the tariff classification of a specific product, importers may submit a written application for 'Binding Tariff Information' to the Customs Classification, Valuation and Origin (CVO) section. Application forms are available online at [www.src.gov.sc](http://www.src.gov.sc). Select the heading Download then Forms.
12. For more information, direct enquiries to the Classification, Valuation and Origin (CVO) section on 4293736 or email [cvo@src.gov.sc](mailto:cvo@src.gov.sc). Officers are available Monday to Friday (08:00 – 16:00 local time/except holidays).
13. Classification advices can be viewed at [www.src.gov.sc](http://www.src.gov.sc). Select the heading Download, Legal Publication then Rulings. Classification advices will appear under the sub-heading Written Guidance.

S. Knowles, Assistant Commissioner of Customs.