

# SEYCHELLES REVENUE COMMISSION

Customs Division, Newport

CVO - Classification, Valuation & Origin

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## Binding Tariff Information: BTI-63/2022

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	04 <sup>th</sup> May 2022
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<b>GOODS</b>	1. CAPRI-SUN APPLE FRUIT CRUSH 100% JUICE (200ML)
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BINDING TARIFF INFORMATION - SEYCHELLES								
<i>Customs Management (Tariff and Classification of Goods) Regulations, 2018</i>								
Tariff Classification	Customs Import Duty	FTA		EU	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC					
2009.7199 CAPRI-SUN APPLE FRUIT CRUSH 100% JUICE (200ML STRAWPOUCH)	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
<b>REMARKS:</b>								
The specifications for the <b>CAPRI-SUN APPLE FRUIT CRUSH 100%</b> provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;								
1. <b>Product Name:</b> CAPRI-SUN APPLE FRUIT CRUSH 100% JUICE <b>Packaging:</b> 200ML Straw pouch. <b>Ingredient:</b> Water, 100% Apple juice from concentrate <b>Nutritional Values (per 100ml):</b> Sugars 11.0g, Carbohydrate 11.0g. <b>Brix Value:</b> 10.82 – 11.62.								
The applicable heading for the CAPRI-SUN APPLE FRUIT CRUSH 100% JUICE is 20.09 and was further classified under 2009.7199 – Apple Juice, of brix not exceeding 20, in containers of other materials.								
20.09 – Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter (+).								
As regards juices, unfermented and not containing added spirit, see Note 6 to this Chapter.								

The fruit and vegetable juices of this heading are generally obtained by pressing fresh, healthy and ripe fruit or vegetables. This may be done (as in the case of citrus fruits) by means of mechanical “extractors” operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, blackcurrants and certain vegetables such as carrots and celery).

The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation).

Certain concentrated juices can be distinguished from their corresponding non-concentrated juices on the basis of their Brix value.

Similarly, intermixtures of juices of fruits or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that obtained in similar non-concentrated juices of normal composition).

**Note;** More advice can be found for Classification of fruit and vegetable juices (CA.1/2014) on the SRC website.

**Reference;** World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Sixth Edition (2017) Volume 1.

S.I 14 of 2019- Excise Tax (Imposition Of Sugar Tax On Drinks)

#### **IMPORTANT NOTICE FOR BTI-63/2022**

- 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 Revenue Commissioner, 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).