

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-03/2024

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	16 th JANUARY 2024
-------------	-------------------------------

GOODS	<ol style="list-style-type: none">1. NESCAFE COFFEE ICE BLACK2. NESCAFE COFFEE ICE CAPPUCINO3. NESCAFE COFFEE ICE LATTE4. NESCAFE COFFEE ICE CARAMEL MACCHIATO5. OATSIDE CHOCOLATE6. OATSIDE COFFEE7. OATSIDE BARISTA BLEND8. GRANOVA CHOCOLATE CRANBERRY9. GRANOVA HONEY ALMOND10. GRANOVA BANANA NUT11. GRANOVA BERRY WHITE
--------------	---

BINDING TARIFF INFORMATION - SEYCHELLES								
Customs Management (Tariff and Classification of Goods) Regulations, 2018								
Tariff Classification	Customs Import Duty	FTA		EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC					
2202.1020 NESCAFE COFFEE ICE BLACK (220ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	SCR 4/ LITRE	15%	SCR 1/ CAN
2202.1020 NESCAFE COFFEE ICE CAPPUCINO (220ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	SCR 4/ LITRE	15%	SCR 1/ CAN

2202.1020 NESCAFE COFFEE ICE LATTE (220ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	SCR 4/ LITRE	15%	SCR 1/ CAN
2202.1020 NESCAFE COFFEE ICE CARAMEL MACCHIATO (220ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	SCR 4/ LITRE	15%	SCR 1/ CAN
2202.9929 OATSIDE CHOCOLATE (200ML&1LITRE TETRA PAK)	SCR 10/ LITRE	0%	0%	0%	N/A	N/A	15%	N/A
2202.9929 OATSIDE COFFEE (200ML&1LITRE TETRA PAK)	SCR 10/ LITRE	0%	0%	0%	N/A	N/A	15%	N/A
2106.9041 OATSIDE BARISTA BLEND (200ML&1LITRE TETRA PAK)	0%	0%	0%	0%	N/A	N/A	15%	N/A
1806.9000 GRANOVA CHOCOLATE CRANBERRY (270G METALLIZED PACKAGING)	0%	0%	0%	0%	N/A	N/A	15%	N/A
1904.2000 GRANOVA HONEY ALMOND (270G METALLIZED PACKAGING)	0%	0%	0%	0%	N/A	N/A	0%	N/A
1904.2000 GRANOVA BANANA NUT (270G METALLIZED PACKAGING)	0%	0%	0%	0%	N/A	N/A	0%	N/A
1904.2000 GRANOVA BERRY WHITE (270G METALLIZED PACKAGING)	0%	0%	0%	0%	N/A	N/A	0%	N/A
REMARKS: The specifications for the NESCAFE, OATSIDE & GRANOVA provided on finished product samples and specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;								

1)Product Name: NESCAFE COFFEE ICE BLACK

Packaging: 220ML Metal Can

Ingredients: Water, Sugar, Instant Coffee Powder (1.2%), Acidity Regulator, Stabilizer, Synthetic Flavor (Contains Natural Dye Caramel IV)

Nutritional Values (per 100ml): Carbohydrates 14g , Sugar 12g

2)Product Name: NESCAFE COFFEE ICE CAPPUCINO

Packaging: 220ML Metal Can

Ingredients: Water, Sugar, Vegetable Crimer (Contains Milk), Powdered Skim Milk, Instant Powdered Coffee (0.9%), Vegetable Stabilizer, Acidity Regulator, Syntheric Flavour (Contains Natural Colours Caramel IV and Gluten, Natural Flavours, Salt.

Nutritional Values (per 100ml): Carbohydrates 20g , Sugar 14g

3)Product Name: NESCAFE COFFEE ICE LATTE

Packaging: 220ML Metal Can

Ingredients: Water, Sugar, Skim Powder, Vegetable Cimer, (Contains Milk), Instant Powder Coffee (0.7%), Vegetable Stabilizer, Acidity Regulator, Synthetic Flavor, Natural Flavor, Salt.

Nutritional Values (per 100ml): Carbohydrates 19g , Sugar 17g

4)Product Name: NESCAFE COFFEE ICE CARAMEL MACCHIATO

Packaging: 220ML Metal Can

Ingredients: Water, Sugar, Skim Milk Powder, Vegetable Crimer (Contains Milk), Instant Powdered Coffee (0.7%), Vegetable Stabilizer, Acidity Regulator, Synthethic, Flavor, Natural Flavor, Salt.

Nutritional Values (per 100ml): Carbohydrates 20g , Sugar 16g

5)Product Name: OATSIDE CHOCOLATE

Packaging: 200ML & 1 Litre Tetra Pak

Ingredients: Oat Base, (Water, Oats (10%), Cocoa Powder 2%, Palm Sugar, Canola Oil, Calcium Carbonate, Sea Salt.

Nutritional Values (per 100ml): Carbohydrates 12.5g, Sugar 5g

6)Product Name: OATSIDE COFFEE

Packaging: 200ML & 1 Litre Tetra Pak

Ingredients: Oat Base (Water, Oat (10%), Canola Oil, Palm Sugar, Sugar, Coffee Extract (1%), Dipotassium Phosphate Stabilizer, Calcium Carbonate, Natural Coffee Flavouring, Salt.

Nutritional Values (per 100ml): Carbohydrates 10.7g, Sugar 4.9g

7)Product Name: OATSIDE BARISTA BLEND

Packaging: 200ML & 1 Litre Tetra Pak

Ingredients: Water, Oat (10%), Canola Oil, Dipotassium Phosphate Stabilizer, Calcium Carbonate Stabilizer, Salt.

Nutritional Values (per 100ml): Carbohydrates 8g, Sugar 3g

8)Product Name: GRANOVA CHOCOLATE CRANBERRY

Packaging: 270Gram Metallized Packaging

Ingredients: Rolled Oats, Coconut Sugar, Cashews, Cacao Powder, Sorghum Syrup, Dark Chocolate Couverture, Coconut Oil, Rice Crispies, Dries Cranberries, Pumpkin seeds, Coconut Milk Powder, Coconut Flakes, Buckwheat seeds, Vanilla Extract, Sea Salt.

9)Product Name: GRANOVA HONEY ALMOND

Packaging: 270Gram Metallized Packaging

Ingredients: Rolled Oats, Honey, Almonds, Sorghum, Coconut Oil, Dried Cranberries, Rice, Pumpkin Seeds, Sunflower Seeds, Cinnamon, Vanilla Extract, Sea Salt, Nutmeg, Clove.

10)Product Name: GRANOVA BANANA NUT

Packaging: 270Gram Metallized Packaging

Ingredients: Rolled Oats, Fresh Banana, Sorghum Syrup, Almonds, Coconut Sugar, Walnuts, Coconut oil, Rice Crispies, Flax seeds, Freeze Dried Banana Chips, Vanilla Extract, Cinnamon, Sea Salt.

11)Product Name:GRANOVA BERRY WHITE

Packaging: 270Gram Metallized Packaging

Ingredients: Rolled Oats, Honey, Cashew, Almonds, Sorghum Syrup, Coconut Oil, Dried Cranberries, White Chocolate Chips, Rice Crispies, Flax Seeds, Freeze Dried Strawberries, Vanilla Extract, Cinnamon, Sea Salt

The applicable heading for the **NESCAFE COFFEE ICE BLACK, NESCAFE COFFEE ICE CAPPUCINO, NESCAFE COFFEE ICE LATTE , NESCAFE COFFEE ICE CARAMEL MACCHIATO, OATSIDE CHOCOLATE & OATSIDE COFFEE** is **22.02** and was further classified according to their constituent material.

22.02 – Waters, including mineral waters aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruits or vegetable juices of headings 20.09.

This heading covers non-alcoholic beverages, as defined in notes 3 to this Chapter, not classified under other heading, particularly heading 20.09 or 22.01.

(A)Waters, including minerals water and aerated waters, containing added sugar or other sweetening matter or flavoured. This group includes, inter alia:

(1)Sweetened or flavoured mineral waters(natural or artificial)

(2)Beverages such as lemonade, orangeade, cola, consisting of ordinary drinking water, sweetened or not, flavoured with fruit juices or essences, or compound extracts, to which citric acid or tartaric acid are sometimes added. They are often aerated with carbon dioxide gas, and are generally presented in bottles or other airtight containers.

(B) Other non-alcoholic beverages, not including beverages not including fruits or vegetables juices of heading 20.09.

The applicable heading for the **OATSIDE BARISTA BLEND** is **21.06** and was further classified under **2106.9041- Non Dairy Milk (Soya Milk, Almond Milk, Rice Milk and other plant based milks).**

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).

The applicable heading for the **GRANOVA CHOCOLATE CRANBERRY** is **18.06** and was further classified under **1806.9000- Other, chocolate & other food prep cont cocoa, in blocks/slabs/bars, n.e.s**

The heading also includes all sugar confectionary containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

The applicable heading for the **GRANOVA HONEY ALMOND, GRANOVA BANANA NUT, GRANOVA BERRY WHITE** is **19.04** and was further classified under **1904.2000- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals.**

(B) Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals.

This group includes prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals. These products (often called “Musli”) may contain dried fruit, nuts, sugar, honey etc.. They are generally put up as breakfast foods.

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)

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-03/2024

- 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