

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-08/2024

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Date Issued	16 th JANUARY 2024
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GOODS	<div>1. COSTA CARAMEL LATTE</div> <div>2. ALPRO TROPICAL COCO</div> <div>3. ALPRO NO SUGARS COCO</div> <div>4. LIPTON ICE TEA MANGO</div> <div>5. MONSTER ABSOLUTELY ZERO</div> <div>6. MONSTER ULTRA PARADISE</div> <div>7. MONSTER ULTRA FIESTA MANGO</div> <div>8. SAN PELLEGRINO SPARKLING WATER</div> <div>9. SAN PELLEGRINO ORANGE</div> <div>10. SAN PELEGRINO LEMON & MINT</div> <div>11. SAN PELLEGRINO POMEGRANATE & ORANGE</div> <div>12. SAN PELLEGRINO GRAPEFRUIT</div> <div>13. CAPRI-SUN ORANGE</div> <div>14. PEPSI MAX NO SUGAR</div> <div>15. PEPSI MAX CHERRY</div> <div>16. COCA COLA ZERO SUGAR CHERRY</div> <div>17. COCA COLA CLASSIC</div> <div>18. VIMTO NO ADDED SUGAR</div> <div>19. VIMTO ORIGINAL CORDIAL</div> <div>20. ROBINSONS FRUIT & BARLEY</div>
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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					
2202.9922 COSTA CARAMEL LATTE COFFEE (250ML, CAN)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	N/A	SCR1/CAN
2202.1090 ALPRO TROPICAL COCO (1L,TETRA PAK)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	N/A	N/A

2202.1090 ALPRO NO SUGARS COCO (1L,TETRA PAK)	SCR10/L	SCR10/L	SCR10/ L	SCR10/ L	N/A	15%	N/A	N/A
2202.1010 LIPTON MANGO ICE TEA (500ML, PLASTIC BOTTLE)	SCR10/L	SCR10/L	SCR10/ L	SCR10/ L	N/A	15%	N/A	SCR1/ BOTTLE
2202.9912 MONSTER ABSOLUTELY ZERO (500ML,CAN)	SCR5/L	0%	0%	0%	N/A	15%	N/A	SCR1/ CAN
2202.9912 MONSTER ULTRA FIESTA MANGO (500ML, CAN)	SCR5/L	0%	0%	0%	N/A	15%	N/A	SCR1/ CAN
2202.9912 MONSTER ULTRA PARADISE (500ML, CAN)	SCR5/L	0%	0%	0%	N/A	15%	N/A	SCR1/ CAN
2201.1010 SAN PELLEGRINO SPARKLING WATER (500ML, PLASTIC BOTTLE)	SCR7.5/L	SCR7.5/L	SCR7.5/ L	SCR7.5/ L	N/A	15%	N/A	SCR1/ BOTTLE
2202.1020 SAN PELLEGRINO ORANGE (330ML, CAN)	SCR10/L	SCR10/L	SCR10/ L	SCR10/ L	N/A	15%	N/A	SCR1/ CAN
2202.1020 SAN PELLEGRINO LEMON & MINT (330ML, CAN)	SCR10/L	SCR10/L	SCR10/ L	SCR10/ L	N/A	15%	N/A	SCR1/ CAN
2202.1020 SAN PELLEGRINO POMEGRANATE & ORANGE (330ML, CAN)	SCR10/L	SCR10/L	SCR10/ L	SCR10/ L	N/A	15%	N/A	SCR1/ CAN
2202.1020 SAN PELLEGRINO GRAPEFRUIT (330ML, CAN)	SCR10/L	SCR10/L	SCR10/ L	SCR10/ L	N/A	15%	N/A	SCR1/ CAN
2202.1090 CAPRI-SUN ORANGE (330ML, METALIZED POLYPROPYLENE)	SCR10/L	SCR10/L	SCR10/ L	SCR10/ L	N/A	15%	N/A	N/A
2202.9912 PEPSI MAX NO SUGAR (330ML, CAN)	SCR5/L	0%	0%	0%	N/A	15%	N/A	SCR1/ CAN
2202.9912 PEPSI MAX CHERRY NO SUGAR (330ML, CAN)	SCR5/L	0%	0%	0%	N/A	15%	N/A	SCR1/ CAN

2202.9912 COCA COLA ZERO SUGAR CHERRY (330ML, CAN)	SCR5/L	0%	0%	0%	N/A	15%	N/A	SCR1/ CAN
2202.1020 COCA COLA CLASSIC (330ML, CAN)	SCR10/L	SCR10/L	SCR10/ L	SCR10/ L	N/A	15%	SCR4/ L	SCR1/ CAN
2106.9071 VIMTO NO ADDED SUGAR (1L, PLASTIC BOTTLE)	SCR10/L	0%	0%	0%	N/A	15%	N/A	SCR1/ BOTTLE
2106.9071 VIMTO REAL FRUIT SQUASH (1L, PLASTIC BOTTLE)	SCR10/L	0%	0%	0%	N/A	15%	N/A	SCR1/ BOTTLE
2106.9071 ROBINSONS FRUIT & BARLEY (1L, PLASTIC BOTTLE)	SCR10/L	0%	0%	0%	N/A	15%	N/A	SCR1/ BOTTLE

REMARKS:

The specifications for the **COSTA LATTE, ALPRO COCONUT, LIPTON ICE TEA, MONSTER ENERGY DRINKS, SAN PELLEGRINO WATERS ,CAPRI-SUN JUICE, PEPSI, COCA COLA, VIMTO JUICES and ROBINSONS JUICE** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product Name:** Costa caramel latte coffee
Packaging: 250ML, Can
Ingredients: Coffee (water, coffee extract) (63%), whole milk (34%), sugar, stabilisers (cellulose, cellulose gum, carrageenan), acidity regulators (potassium carbonates, potassium citrates), natural flavourings
Nutrition Facts (per 100ml): Carbohydrate: 5.0g Of which Sugar: 3.5g
- Product Name:** Alpro tropical coco
Packaging: 1l, Tetra pak
Ingredients: water, coconut milk (8.6%) (water, coconut cream (4%)), rice (3.3%), calcium (tri-calcium phosphate), stabilisers (guar gum, gellan gum, xanthan gum), sea salt, flavourings, vitamins B12,D2
Nutrition Facts (per 100ml): Carbohydrate: 2.7g Of which Sugar: 1.9g
- Product Name:** Alpro no sugars coco
Packaging: 1l, Tetra pak
Ingredients: water, coconut milk (14.1%) (water, coconut cream (5.3%)), rice (2.6%), calcium (tri-calcium phosphate), stabilisers (guar gum, gellan gum, xanthan gum), sea salt, flavourings, vitamins B12,D2
Nutrition Facts (per 100ml): Carbohydrate: 0g Of which Sugar: 0g
- Product Name:** Lipton mango ice tea
Packaging: 500ml, plastic bottle
Ingredients: Water, sugars (sucrose fructose), acid(citric acid), black tea extract (0.12%), acidity regulator (tri-sodium citrate), mango juice from concentrate (0.1%), antioxidant (ascorbic acid), sweetener (steviol glycosides from stevia)
Nutrition Facts (per 100ml): Carbohydrate: 4.6g Of which Sugar: 4.5g

5. **Product Name:** Monster absolutely zero
Packaging: 500ml, Can
Ingredients: Carbonated water, acid (citric acid), flavourings , taurine (0.4%), acidity regulator (sodium citrate), panax ginseng root extract (0.8%), l-carnitine , l-tartartrate (0.04%), caffeine (0.03%), sweeteners (sucralose, acesulfame k), preservatives (ascorbic acid, benzoic acid), vitamins (B2,B3,B6,B12), colour (anthocyanins), sodium chloride, D-glucuronolactone, guarana seed extract (0.002%), inositol.
Nutrition Facts (per 100ml): Carbohydrate: 1g Of which Sugar: 0g
6. **Product Name:** Monster ultra fiesta mango
Packaging: 500ml, Can
Ingredients: Carbonated water, acid (citric acid), flavour enhancer (erythritol), taurine (0.4%), acidity regulator (sodium citrates), flavourings, panax ginseng root extract (0.8%), l-carnitine , l-tartartrate (0.015%), caffeine (0.03%), sweeteners (sucralose, acesulfame k), preservatives (ascorbic acid, benzoic acid), vitamins (B5,B3,B6,B12), colour (carotenes, anthocyanins),inositol.
Nutrition Facts (per 100ml): Carbohydrate: 1.3g Of which Sugar: 0g
7. **Product Name:** Monster ultra paradise
Packaging: 500ml, Can
Ingredients: Carbonated water, acid (citric acid), flavourings , taurine (0.4%), acidity regulator (sodium citrate), panax ginseng root extract (0.8%), l-carnitine , l-tartartrate (0.015%), caffeine (0.03%), sweeteners (sucralose, acesulfame k), maltodextrin, preservatives (potassium sorbate, sodium benzoate), vitamins (B2,B3,B6,B12),sodium chloride, safflower extract, colour (anthocyanins), vegetable oils (coconut, rapeseed), modified starch, inositol, colour (E133)
Nutrition Facts (per 100ml): Carbohydrate: 0.9g Of which Sugar: 0g
8. **Product Name:** San Pellegrino sparkling water
Packaging: 500ml, Plastic bottle
Ingredients: Carbonated natural mineral water
Nutrition Facts (per 100ml): Carbohydrate: 0.9g Of which Sugar: 0g
9. **Product Name:** San Pellegrino orange
Packaging: 330ml, Can
Ingredients: Water, orange juice from concentrate (16%), sugar, carbon dioxide, orange extract (0.1%), acid; citric acid, natural flavourings, stabiliser; pectins, natural orange flavouring, sweetener; steviol glycosides from stevia, sweetener from natural origin.
Nutrition Facts (per 100ml): Carbohydrate: 4.4g Of which Sugar: 4.4g
10. **Product Name:** San Pellegrino lemon & mint
Packaging: 330ml, Can
Ingredients: Water, lemon juice from concentrate (16%), sugar, carbon dioxide, peppermint infusion,natural flavourings, stabiliser; pectins, sweetener; steviol glycosides from stevia, sweetener from natural origin.
Nutrition Facts (per 100ml): Carbohydrate: 4.5g Of which Sugar: 4.5g
11. **Product Name:** San Pellegrino grapefruit
Packaging: 330ml, Can
Ingredients: Water, grapefruit juice from concentrate (16%), sugar, carbon dioxide, grapefruit extract (1%), acid; citric acid, natural flavourings, stabiliser; pectins, sweetener; steviol glycosides from stevia, sweetener from natural origin.
Nutrition Facts (per 100ml): Carbohydrate: 4.8g Of which Sugar: 4.3g
12. **Product Name:** San Pellegrino pomegranate & orange
Packaging: 330ml, Can
Ingredients: Water, orange juice from concentrate (10%), pomegranate juice from concentrate (6%), sugar, carbon dioxide, orange extract (0.1%), acid; citric acid, natural flavourings, black carrot concentrate, stabiliser; pectins, sweetener; steviol glycosides from stevia, sweetener from natural origin.
Nutrition Facts (per 100ml): Carbohydrate: 4.6g Of which Sugar: 4.5g

13. **Product Name:** Capri-sun Orange
Packaging: 330ml, metalized polypropylene
Ingredients: water, fruit juices from concentrate 10% (orange 6%, lemon 4%), sugar, natural orange flavouring with other natural flavourings, sweetener (steviol glycosides), antioxidant (ascorbic acid)
Nutrition Facts (per 100ml): Carbohydrate: 4.4g Of which Sugar: 4.4g

14. **Product Name:** Pepsi max (no sugar)
Packaging: 330ml, Can
Ingredients: Carbonated water, colour (caramel E150d), sweeteners (aspartame, acesulfame k), flavourings (including caffeine), acids (phosphoric acid, citric acid), preservative (potassium sorbate)
Nutrition Facts (per 100ml): Carbohydrate: 0g Of which Sugar: 0g

15. **Product Name:** Pepsi max cherry no sugar
Packaging: 330ml, Can
Ingredients: Carbonated water, colour (caramel E150d), sweeteners (aspartame, acesulfame k), flavourings (including caffeine), acids (phosphoric acid, citric acid), preservative (potassium sorbate)
Nutrition Facts (per 100ml): Carbohydrate: 0g Of which Sugar: 0g

16. **Product Name:** Coca cola zero sugar cherry
Packaging: 330ml, Can
Ingredients: Carbonated water, colour (caramel E150d), sweeteners (aspartame, acesulfame k), natural flavourings (including caffeine), acids (phosphoric acid), preservative (potassium sorbate)
Nutrition Facts (per 100ml): Carbohydrate: 0g Of which Sugar: 0g

17. **Product Name:** Coca cola classic
Packaging: 330ml, Can
Ingredients: Carbonated water, sugar, colour (caramel E150d), acids (phosphoric acid), natural flavourings (including caffeine)
Nutrition Facts (per 100ml): Carbohydrate: 10.6g Of which Sugar: 10.6g

18. **Product Name:** Vimto no added sugar
Packaging: 1L, Plastic bottle
Ingredients: Water, mixed fruit juices from concentrate 10% (grape, blackcurrant, raspberry), acids (citric acid, malic acid), vimto flavouring (including natural extracts of fruits, herbs, barley malt and spices), colouring food (concentrates of carrot, hibiscus), sweeteners (sucralose, acesulfame k), preservatives (potassium sorbate, sodium benzoate), vitamin c, acidity regulators (sodium citrate), vitamin d.
Nutrition Facts (per 100ml): Carbohydrate: 0.3g Of which Sugar: 0.3g

19. **Product Name:** Vimto real fruit squash
Packaging: 1L, Plastic bottle
Ingredients: Water, mixed fruit juices from concentrate 10% (grape, blackcurrant, raspberry), acids (citric acid, malic acid), vimto flavouring (including natural extracts of fruits, herbs, barley malt and spices), colouring food (concentrates of carrot, hibiscus), sweeteners (sucralose, acesulfame k), preservatives (potassium sorbate, sodium benzoate), vitamin c, acidity regulators (sodium citrate), vitamin d.
Nutrition Facts (per 100ml): Carbohydrate: 4.8g Of which Sugar: 4.7g

20. **Product Name:** Robinson fruit & barley
Packaging: 1L, Plastic bottle
Ingredients: Water, peach juice from concentrate 10%, acids (citric acid, malic acid), refined barley flour (1%), sweeteners (sucralose, acesulfame k), natural flavouring, preservatives (potassium sorbate, sodium metabisulphite), vitamin c, acidity regulators (sodium citrate), vitamins (C, Niacin, B6, D)
Nutrition Facts (per 100ml): Sugar: 0g

The applicable heading for the **COSTA CARAMEL LATTE,COSTA LATTE,ALPRO TROPICAL COCO,ALPRO NO SUGARS COCO,LIPTON ICE TEA MANGO,MONSTER ABSOLUTELY ZERO,MONSTER ULTRA PARADISE,MONSTER ULTRA FIESTA MANGO,SAN PELLEGRINO SPARKLING WATER,SAN PELLEGRINO ORANGE,SAN PELLEGRINO LEMON & MINT,SAN PELLEGRINO POMEGRANATE & ORANGE,SAN PELLEGRINO GRAPEFRUIT,CAPRI-SUN ORANGE,PEPSI MAX NO SUGAR,PEPSI MAX CHERRY,COCA COLA ZERO SUGAR CHERRY,COCA COLA CLASSIC** is **22.02** and was further classified according to its constituent materials.

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 mineral 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 **VIMTO NO ADDED SUGAR, VIMTO REAL FRUIT SQUASH, ROBINSONS FRUIT & BARLEY** is **21.06** and was further classified under **2106.9071- Liquid concentrate in immediate packaging for retail sale**

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;

(12) Preparations for the manufacture of lemonades or other beverages, consisting for example, of:

- Syrup flavoured with fruit juices which have been modified by the addition of constituents (citric acid, essential oil extracted from the fruit, etc.) in such quantities that the balance of the fruit juice constituents as found in the natural juice is clearly upset;
- Concentrated fruit juice with the addition of citric acid (in such a proportion that the total acid content is appreciably greater than that of the natural juice), essential oils fruit, synthetic sweetening agents etc.

Such preparations are intended to be consumed as beverages after simple dilution with water or after further treatment. Certain preparations of this kind are intended for adding to other food preparations.

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-08/2024

- 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.

