CUSTOMS DIVISION

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Binding Tariff Information: BTI-11/2024

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.

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BINDING TARIFF INFORMATION - SEYCHELLES Customs Management (Tariff and Classification of Goods) Regulations, 2018

		FTA						
Tariff Classification	Customs Import Duty	COMESA	SADC	EU/UK	Excise Tax	VAT	Sugar Tax	Levy
2202.1020 MONSTER ENERGY ULTRA (355ML METAL CANS)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ CAN
2202.1020 MONSTER ENERGY LEWIS HAMILTON (500ML METAL CANS)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ CAN
2202.1020 EMERGE ENERGY DRINK (250ML METAL CANS)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR 1/ CAN
2202.1020 RED BULL ENERGY DRINK (250ML METAL CANS)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR 4/ LITRE	SCR1/ CAN
2202.9912 RED BULL ENERGY DRINK SUGAR FREE (250ML METAL CANS)	SCR 5/ LITRE	0%	0%	Ο%	N/A	15%	Ο%	SCR 1/ CAN
BEN SHAWS CLOUDY LEMONADE CLASSIC (330ML METAL CANS)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR 1/ CAN
2202.1020 BEN SHAWS DANDELION & BURDOCK CLASSIC (330ML METAL CANS)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ CAN
2202.1010 LUCOZADE SPORT ORANGE (750ML PLASTIC BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ BOTTLE
2202.1010 LUCOZADE SPORT RASPBERRY (750ML PLASTIC BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR 1/ BOTTLE

2202.1010 LUCOZADE ENERGY ORIGINAL (PET) (380ML PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ BOTTLE
2202.1020 LUCOZADE ENERGY ORIGINAL (CAN) (250ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR 1/ CAN
2202.1020 LUCOZADE ENERGY PINK LEMONADE (250ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR 1/ CAN
2202.1010 LUCOZADE ENERGY ORANGE (380ML PLASTIC BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ BOTTLE
2202.1010 VIMTO SQUASH (1 LITRE PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ BOTTLE
2202.1010 VIMTO SQUASH MANGO, STRAWBERRY & PINEAPPLE (1LITRE PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ BOTTLE
2202.1010 VIMTO SQUASH RASPBERRY, ORANGE & PASSIONFRUIT (1 LITRE PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ BOTTLE
2202.1020 VIMTO FIZZY (330ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ CAN
2202.1010 ROBINSONS FRUIT SHOOT APPLE (200ML PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ BOTTLE
2202.1010 ROBINSONS FRUIT SHOOT APPLE & BLACKCURRANT (200ML PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	Ο%	SCR1/ BOTTLE

2202.1010 ROBINSONS FRUIT SHOOT ORANGE (200ML PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ BOTTLE
2202.1010 ROBINSONS FRUIT SHOOT SUMMER FRUITS (200ML PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR 1/ BOTTLE
2202.1020 TANGO ORANGE ORIGINAL (330ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ CAN
2202.1020 TANGO CHERRY ORIGINAL (330ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ CAN
2202.9912 TANGO TROPICAL SUGAR FREE (330ML METAL CAN)	SCR 5/ LITRE	0%	0%	Ο%	N/A	15%	O%	SCR1/ CAN
2202.1020 TIZER THE GREAT BRITISH POP (330ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ CAN
2202.1090 CAPRI-SUN ORANGE (200ML METALIZED POLYPROPYLENE PACKAGING POUCH)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	N/A
2202.1020 COCO SUN COCONUT WATER (330ML METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	0%	SCR1/ CAN

REMARKS:

The specifications for the MONSTER, EMERGE, RED BULL, LUCOZADE ENERGY DRINK & BEN SHAWS, VIMTO, ROBINSONS, TANGO, TIZER, CAPRI SUN & COCO SUN COCONUT WATER, provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1) Product Name: MONSTER ENERGY ULTRA

Packaging: 355ml Metal Cans

Ingredient: Carbonated Water, Acid (Citric Acid), Taurine (0.4%), Acidity Regulator (Sodium Citrate), Flavourings, Panax

Ginseng Root Extract (0.08%), Sweeteners (Sucralose, Acesulfame K) Caffeine (0.03%), Preservatives (Sorbic Acid, Benzoic Acid), L-carnitine l-tartrate (0.015%), Vitamins (B3, B5, B6, B12), Sodium Chloride, D-

glucuronolactone, Guarana Seed Extract (0.002%), Inositol.

Nutritional Values (per 100ml): Carbohydrates 5.2g Of which sugars 4.2g

2) Product Name: MONSTER ENERGY LEWIS HAMILTON

Packaging: 500ml Metal Cans

Ingredient: Carbonated Water, Sugar, Glucose Syrup, Acids (Citric Acid, Tartaric Acid), Taurine (0.4%), Flavourings, Flavour Enchancer (Erythritol), Acidity Regulators (Sodium Bicarbonate, Magnesium Caffeine (0.02%, Sweetener (Sucralose), Vitamins (B2, B3, B6, B12), Colour (anthocyanins E163), L-carnitine L-tartrate

(0.004%), Inositol.

Nutritional Values (per 100ml): Carbohydrates 5.2g Of which sugars 4.2g

3) Product Name: EMERGE ENERGY DRINK

Packaging: 250ml Metal Cans

Ingredient: Carbonated Water, Sugar, Acid (Citric Acid), Taurine (0.3%), Acidity Regulator (Sodium Citrate), Flavourings Caffeine (0.03%), Colours (Ammonia Caramel, Riboflavins), Preservative (Sodium Benzoate), Sweeteners (Sucralose, Acesulfame K), Vitamins (Niacin, Pantothenic Acid, Vitamin B6, Vitamin B12), Inositol.

Nutritional Values (per 100ml): Carbohydrates 4.5g Of which sugars 4.5g

4) Product Name: RED BULL ENERGY DRINK

Packaging: 250ml Metal Can

Ingredient: Water, Sucrose, Glucose, Acid (Citric Acid), Carbon Dioxide, Taurine (0.4%), Acidity Regulators (Sodium Carbonates, Magnesium Carbonates), Caffeine (0.03%), Vitamins (Niacin, Pantothenic Acid, B6, B12),

Flavourings, Colours (Plain Caramel, Riboflavins).

Nutritional Values (per 100ml): Carbohydrates 11g Of which sugars 11g

5) Product Name: RED BULL ENERGY DRINK SUGAR FREE

Packaging: 250ml Metal Can

Ingredient: Carbonated Water, Citric Acid, Taurine (0.4%), Flavourings, Sodium Bicarbonate, Magnesium Carbonate, Plain Caramel, Caffeine (0.03%), Sucralose, Xanthan Gum, Niacin, Acesulfame K, Pantothenic Acid, Vitamin B6, Riboflavin, Vitamin B12.

Nutritional Values (per 100ml): Carbohydrates Og Of which sugars Og

6) Product Name: BEN SHAWS CLOUDY LEMONADE CLASSIC

Packaging: 330ml Metal Can

Ingredient: Carbonated Water, Glucose-Fructose Syrup, Lemon Comminute From Concentrate (2%). Fruit Juices From Concentrate (1%) (Lemon, Orange), Acids (Malic Acid, Citric Acid), Sugar, Acidity Regulator (Sodium Citrates), Flavourings, Sweeteners (Sodium Saccharin, Sucralose), Preservative (Sodium Benzoate), Stabiliser (Aracia Gum).

Nutritional Values (per 100ml): Carbohydrates 5.5g Of which sugars 4.7g

7) Product Name: BEN SHAWS DANDELION & BURDOCK CLASSIC

Packaging: 330ml Metal Can

Ingredient: Carbonated Water, Sugar, Colour (Sulphite Ammonia Caramel), Acid (Citric Acid), Flavourings, Preservative (Sodium Benzoate), Sweeteners (Sodium Saccharin, Sucralose).

Nutritional Values (per 100ml): Carbohydrates 4.9g Of which sugars 4.8g

8) Product Name: LUCOZADE SPORT ORANGE

Packaging: 750ml Plastic Bottle

Ingredient: Water, Glucose Syrup, Acid (Citric Acid), Acidity Regulator (Sodium Citrate), Stabiliser (Aracia Gum),
Preservatives (Potassium Sorbate), Antioxidant (Ascorbic Acid), Sweeteners (Aspartame, Acesulfame k),
Flavouring, Vitamins (Niacin, Pantothenic Acid, B6, B12), Colour (Beta Carotene).

Nutritional Values (per 100ml): Carbohydrates 6.5 Of which sugars 3.6g

9) Product Name: LUCOZADE SPORT RASPBERRY

Packaging: 750ml Plastic Bottle

Ingredient: Water, Glucose Syrup, Acid (Citric Acid), Acidity Regulator (Sodium Citrate), Extract Of Black Carrot,
Preservatives (Potassium Sorbate, Dimethyl Dicarbonate), Stabilisers (Aracia Gum, Glycerol Esters Of Wood
Rosins), Sweeteners (Aspartame, Acesulfame K), Antioxidant (Ascorbic Acid), Flavourings, Vitamins (Niacin,
Pantothenic Acid, B6, B12)

Nutritional Values (per 100ml): Carbohydrates 6.4 Of which sugars 3.6g

10) Product Name: LUCOZADE ENERGY ORIGINAL (PET)

Packaging: 380 PET Bottle

Ingredient: Carbonated Water, Glucose Syrup (13%), Acids (Citric acid, Lactic Acid), Acidity Regulator (sodium Citrate),

Preservative (Potassium Sorbate), Caffeine, Sweeteners (Aspartame, Acesulfame K), Flavourings.

Nutritional Values (per 100ml): Carbohydrates 8.9g Of which sugars 4.5g

11) Product Name: LUCOZADE ENERGY ORIGINAL (CAN)

Packaging: 250ml Metal Can

Ingredient: Carbonated Water, Glucose Syrup (13%), Acid (Citric Acid, Lactic Acid), Acidity Regulator (Sodium Citrate), Preservative (Potassium Sorbate), Caffeine, Sweeteners (Aspartame, Acesulfame k), Antioxidant (Ascorbic

Acid), Colours (Sunset Yellow, Ponceau 4R), Flavourings.

Nutritional Values (per 100ml): Carbohydrates 8.9g Of which sugars 4.5g

12) Product Name: LUCOZADE ENERGY PINK LEMONADE

Packaging: 250ml Metal Can

Ingredient: Carbonated Water, Glucose Syrup (12%), Fruit juices from Concentrate (2%), (Lemon, Cranberry, Raspberry),

Comminuted Lemon (0.5%), Acid (Citric Acid), Acidity regulator (Sodium Gluconate), Flavourings, Preservative (Potassium Sorbate), Sweeteners (Aspartame, Acesulfame K), Colour (Anthocyanins),

Caffeine, Stabilisers (Locust Bean Gum, Aracia Gum, Glycerol Esters Of Wood Rosins).

Nutritional Values (per 100ml): Carbohydrates 8.6q Of which sugars 4.4q

13) Product Name: LUCOZADE ENERGY ORANGE

Packaging: 380ml Plastic Bottle

Ingredient: Carbonated Water, Glucose Syrup (11%), Orange Juice From Concentrate (6%), Acid (Citric Acid), Acidity Regulator (Sodium Gluconate), Preservative (Potassium Sorbate), Sweeteners (Aspartame, Acesulfame K), Stabiliser (Aracia Gum), Caffeine, Flavourings, Antioxidant (Ascorbic Acid), Colour (Beta Carotene).

Nutritional Values (per 100ml): Carbohydrates 8.4q Of which sugars 4.5q

14) Product Name: VIMTO SQUASH

Packaging: 1 Litre PET Bottle

Ingredient: Water, Sugar, Mixed Fruit Juices From Concentrate 10% (Grape, Blackcurrant, Raspberry), Acid (Citric Acid), Vimto Flavouring (Including Natural Extracts Of Fruits, Herbs, Barley Malt And Spices), Vegetable And Plant

Extracts, Acidity Regulator (Sodium Citrate), Preservatives (Sodium Benzoate, Potassium Sorbate), Vitamin

C, Sweeteners (Sucralose, Acesulfame K).

Nutritional Values (per 100ml): Carbohydrates 4.7g Of which sugars 4.7g

15) Product Name: VIMTO SQUASH MANGO, STRAWBERRY & PINEAPPLE

Packaging: 1 Litre PET Bottle

Ingredient: Water, Mixed Fruit Juices From Concentrate 10% (Apple, Mango, Pineapple & Strawberry), Acids (Citric Acid), Flavourings, Stabilisers (Aracia Gum, Coconut Oil, Rapeseed Oil), Acidity Regulaor (Sodium Citrate), Sweeteners (Sucralose, Acesulfame K), Preservatives (Potassium Sorbate, Sodium Benzoate), Vitamin C,

Colour (Beta Carotene)

Nutritional Values (per 100ml): Carbohydrates 0.2g Of which sugars 0.2g

16) Product Name: VIMTO SQUASH RASPBERRY, ORANGE & PASSIONFRUIT

Packaging: 1 Litre PET Bottle

Ingredient: Water, Mixed Fruit Juices From Concentrate 10% (Apple, Orange, Passionfruit, Raspberry), Acids (Citric Acid, Malic Acid), Flavourings, Sweeteners (Sucralose, Acesulfame K), Preservatives (Potassium Sorbate, Sodium Benzoate), Colouring Food (Concentrates Of Sweet Potato, Apple Radish, Cherry), Acidity Regulator

(Sodium Citrate), Stabilisers (Aracia Gum, Glycerol Esters Of Wood Raisins), Antioxidant (Ascorbic Acid).

 $\textbf{Nutritional Values (per 100ml):} \ Carbohydrates \ 0.2g \ Of \ which \ sugars \ 0.2g$

17) Product Name: VIMTO FIZZY

Packaging: 330ml Metal Can

 $\textbf{Ingredient:} \ \textbf{Carbonated Water, Sugar, Mixed Fruit Juice From Concentrate 3\% (Grape, Blackcurrant, Raspberry), Acid and the property of the property of$

(Citric Acid), Vimto Flavouring (Including Natural Extracts Of Fruits, Herbs, Barley, Malt and Spices), Vegetable and Plant Extracts, Natural Flavouring, Preservatives (Potassium Sorbate, Sodium Benzoate),

Antioxidant (Ascorbic Acid), Sweeteners (Sucralose, Acesulfame K)

Nutritional Values (per 100ml): Carbohydrates 4.7g Of which sugars 4.6g

18) Product Name: ROBINSONS FRUIT SHOOT APPLE

Packaging: 200ml PET Bottle

Ingredient: Water, Apple Juice From Concentrate (8%), Acid (Malic Acid), Natural Flavourings, Preservatives Potassium

Sorbate, Dimethyl Dicarbonate), Acidity Regulator (Sodium Citrate), Sweeteners (Acesulfame K, Sucralose),

Vitamins (Niacin, B6, Biotin

Nutritional Values (per 100ml): Carbohydrates 0.9g Of which sugars 0.9g

19) Product Name: ROBINSONS FRUIT SHOOT APPLE & BLACKCURRANT

Packaging: 200ml PET Bottle

Ingredient: Water, Fruit Juices From Concentrate (Apple 6%, Blackcurrant 2%, Plum), Acid (Citric Acid), Natural Colour

(Anthocyanins), Natural Flavouring, Preservatives (Potassium Sorbate, Dimethyl Dicarbonate), Acidity Regulator (Sodium Citrate), Antioxidant (Ascorbic Acid), Sweeteners (Acesulfame K, Sucralose), Vitamins

(Niacin, B6, Biotin).

Nutritional Values (per 100ml): Carbohydrates 0.8g Of which sugars 0.8g

20) Product Name: ROBINSONS FRUIT SHOOT ORANGE

Packaging: 200ml PET Bottle

Ingredient: Water, Orange Fruit Juices From Concentrate (8%), Acid (Citric Acid), Natural Flavouring, Preservatives

(Potassium Sorbate Dimethyl Dicarbonate), Antioxidant Ascorbic Acid), Acidity Regulator (Sodium Citrate), Carrot Concentrate, Sweeteners Acesulfame K, Sucralose), Stabiliser (Xanthan Gum) Vitamins (Niacin, B6,

Biotin)

Nutritional Values (per 100ml): Carbohydrates 0.8q Of which sugars 0.8q

21) Product Name: ROBINSONS FRUIT SHOOT SUMMER FRUITS

Packaging: 200ml PET Bottle

 $\textbf{Ingredient:} \ \textbf{Water, Fruit Juices From Concentrate (Apple 5\%, Strawberry 2\%, Raspberry 1\%), Acid (Citric Acid), Natural actions and the property of the$

Strawberry Flavouring With Other Natural Flavourings, Acidity Regulator (Sodium Citrate), Natural Colour (Anthocyanins), Preservatives (Potassium Sorbate Dimethyl Dicarbonate), Sweeteners (Acesulfame K,

Sucralose), Vitamins (Niacin, B6, Biotin)

Nutritional Values (per 100ml): Carbohydrates 0.7g Of which sugars 0.7g

22) Product Name: TANGO ORANGE ORIGINAL

Packaging: 330ml Metal Can

Ingredient: Carbonated Water, Orange Juice From Concentrate (5%) Sugar, Acids (Citric Acid, Malic Acid), Natural

Orange Flavouring,), Acidity Regulator (Sodium Citrate), Sweeteners (Aspartame, Saccharin), Preservative

(Potassium Sorbate), Antioxidant (Ascorbic Acid), Natural Colour (Carotenes).

Nutritional Values (per 100ml: Carbohydrates 4.3g Of which sugars 4.3g

23) Product Name: TANGO CHERRY ORIGINAL

Packaging: 330ml Metal Can

 $\textbf{Ingredient:} \ \textbf{Carbonated Water, Cherry Juice From Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid, Malic Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acid), Natural \textbf{Concentrate (4\%) Sugar, Acids (Citric Acids), Natural \textbf{Concentrate (4\%) Sugar, Acids (Ci$

Colour (Anthocyanins), Acidity Regulator (Sodium Citrate), Sweeteners (Acesulfame K, Aspartame),

Preservative (Potassium Sorbate), Natural Flavouring.

Nutritional Values (per 100ml: Carbohydrates 2.4q Of which sugars 2.4q

24) Product Name: TANGO TROPICAL SUGAR FREE

Packaging: 330ml Metal Can

Ingredient: Carbonated Water, Fruit Juices From Concentrate (Orange 2%, Passion Fruit 1%, Mango 1%, Pineapple 1%),

Acids (Citric Acid, Malic Acid), Acidity Regulator (Sodium Citrate, Natural Colour (Carotenes), Preservative (Potassium Sorbate), Natural Flavouring, Sweeteners (Sucralose, Acesulfame K), Stabiliser (Xanthan Gum),

Antioxidant (Ascorbic Acid).

Nutritional Values (per 100ml: Carbohydrates 0.5g Of which sugars 0

25) Product Name: TIZER THE GREAT BRITISH POP

Packaging: 330ml Metal Cans

Ingredient: Carbonated Water, Sugar, Acid (Citric Acid), Flavourings, Concentrates (Black Carrot, Safflower),

Preservative (Potassium Sorbate) Sweeteners (Acesulfame K, Sucralose), Acidity Regulator (Trisodium

Citrate)

Nutritional Values (per 100ml): Carbohydrates 3.9g Of which sugars 3.9g

26) Product Name: CAPRI-SUN ORANGE

Packaging: 200ml Metalized Polypropylene Packaging Pouch

Ingredient: Water, Fruit Juices From Concentrate 12% Orange 7%, Lemon, Lime), Sugar, Natural Flavouring, Sweetener

(Steviol Glycoside), Antioxidant (Ascorbic Acid). Sweetener From Natural Sources

Nutritional Values (per 100ml): Carbohydrates 4.9g

27) Product Name: COCO SUN COCONUT WATER

Packaging: 330ml Metal Cans

Ingredient: Water, Coconut Water From Concentrate, Natural Fruit Extracts, Natural Flavouring Acids, Malic And Citric,

Natural Sweetener, Steviol Glycosides.

Nutritional Values (per 100ml): Carbohydrates 5.1g Of which sugars 4.6g

The applicable heading for the MONSTER, EMERGE, RED BULL, LUCOZADE ENERGY DRINK & BEN SHAWS, VIMTO, ROBINSONS, TANGO, TIZER, CAPRI SUN & COCO SUN COCONUT WATER, is 22.02 and was further classified according to their constituent material.

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

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

(A) Waters, including mineral waters 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.

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-11/2024

- 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.