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## Binding Tariff Information: BTI-105/2024

**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 <sup>th</sup> JULY 2024
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<b>GOODS</b>	<ol style="list-style-type: none"> <li>1. VINUT COCONUT MILK ORIGINAL</li> <li>2. VINUT COCONUT MILK WITH PINEAPPLE FLAVOUR</li> <li>3. VINUT COCONUT MILK WITH STRAWBERRY FLAVOUR</li> <li>4. VINUT COCONUT MILK WITH MANGO FLAVOUR</li> <li>5. VINUT COCONUT MILK WITH CHOCOLATE FLAVOUR</li> <li>6. POPPING BOBA BUBBLE TEA-STRAWBERRY</li> <li>7. POPPING BOBA BUBBLE TEA-PEACH</li> <li>8. POPPING BOBA BUBBLE TEA-LYCHEE</li> <li>9. POPPING BOBA BUBBLE TEA- MANGO</li> </ol>
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### BINDING TARIFF INFORMATION - SEYCHELLES

#### Customs Management (Tariff and Classification of Goods) Regulations, 2022

Tariff Classification	Customs Import Duty	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	ACFTA					
<b>2202.1020</b> VINUT COCONUT MILK ORIGINAL (Can, 330ml)	SCR10/L	SCR10/L	SCR10 /L	10%	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
<b>2202.1020</b> VINUT COCONUT MILK WITH PINEAPPLE FLAVOUR(Can, 330ml)	SCR10/L	SCR10/L	SCR10 /L	10%	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
<b>2202.1020</b> VINUT COCONUT MILK WITH STRAWBERRY FLAVOUR(Can, 330ml)	SCR10/L	SCR10/L	SCR10 /L	10%	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN

<b>2202.1020</b> VINUT COCONUT MILK WITH MANGO FLAVOUR(Can, 330ml)	SCR10/L	SCR10/L	SCR10 /L	10%	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
<b>2202.1020</b> VINUT COCONUT MILK WITH CHOCOLATE FLAVOUR(Can, 330ml)	SCR10/L	SCR10/L	SCR10 /L	10%	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
<b>2202.1020</b> POPPING BOBA BUBBLE TEA- STRAWBERRY FLAVOUR(Can, 320ml)	SCR10/L	SCR10/L	SCR10 /L	10%	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
<b>2202.1020</b> POPPING BOBA BUBBLE TEA- PEACH FLAVOUR(Can, 320ml)	SCR10/L	SCR10/L	SCR10 /L	10%	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
<b>2202.1020</b> POPPING BOBA BUBBLE TEA- LYCHEE FLAVOUR(Can, 320ml)	SCR10/L	SCR10/L	SCR10 /L	10%	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
<b>2202.1020</b> POPPING BOBA BUBBLE TEA- MANGO FLAVOUR(Can, 320ml)	SCR10/L	SCR10/L	SCR10 /L	10%	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN

**REMARKS:**

The specifications for **VINUT COCONUT MILK DRINKS and POPPING BOBA BUBBLE TEAS** the provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product name:** VINUT COCONUT MILK ORIGINAL  
**Packaging:** Can, 330ml  
**Ingredients:** Water (43%), coconut milk (30%), coconut water (20%), sugar (6.5%), emulsifier (E473) (0.3%), stabilizer (E407,E412) (0.15%), coconut flavour (0.05%)  
**Nutritional facts (per 100ml):** carbohydrates:8.5g sugars:8.0g
- Product name:** VINUT COCONUT MILK WITH PINEAPPLE FLAVOR  
**Packaging:** Can, 330ml  
**Ingredients:** Water (42.944%), coconut milk (30%), coconut water (20%), sugar (6.5%), emulsifier (E473) (0.3%), stabilizer (E407,E412) (0.15%), pineapple flavour (0.05%), colour (E102,E110)(0.006%)  
**Nutritional facts (per 100ml):** carbohydrates:8.5g sugars:8.0g
- Product name:** VINUT COCONUT MILK WITH STRAWBERRY FLAVOUR  
**Packaging:** Can, 330ml  
**Ingredients:** Water (42.895%), coconut milk (30%), coconut water (20%), sugar (6.5%), emulsifier (E473) (0.3%), stabilizer (E407,E412) (0.15%), strawberry flavour (0.05%), color (E219)(0.005%)  
**Nutritional facts (per 100ml):** carbohydrates:8.5g sugars:8.0g

4. **Product name:** VINUT COCONUT MILK WITH MANGO FLAVOUR  
**Packaging:** Can, 330ml  
**Ingredients:** Water (43%), coconut milk (30%), coconut water (20%), sugar (6.5%), emulsifier (E473) (0.3%), stabilizer (E407,E412) (0.15%), mango flavour (0.05%), colour (E102, E110)(0.007%)  
**Nutritional facts (per 100ml):** carbohydrates:8.5g sugars:8.0g
  
5. **Product name:** VINUT COCONUT MILK WITH CHOCOLATE FLAVOR  
**Packaging:** Can, 330ml  
**Ingredients:** Water (43%), coconut milk (30%), coconut water (20%), sugar (6.5%), cocoa powder (1%), emulsifier (E473) (0.3%), stabilizer (E407,E412) (0.15%), chocolate flavour (0.05%)  
**Nutritional facts (per 100ml):** carbohydrates:8.5g sugars:8.0g
  
6. **Product name:** POPPING BOBA BUBBLE TEA-STRAWBERRY  
**Packaging:** Can, 320ml  
**Ingredients:** Brewed black tea (water, black tea), popping bobba (12%)(water, sugar, gelling agent (sodium alginate), flavouring, emulsifying salt (calcium lactate), acidity regulator (malic acid, citric acid), thickener (xathan gum), preservatives (E202,E211), colour (E129, E110), strawberry juice (10%), sugar, acidity regulator: citric acid, antioxidant: ascorbic acid, stabiliser: gellan gum, flavouring, colours: E129,e110.  
**Nutritional facts (per 100ml):** carbohydrates:9.5g sugars:9.0g
  
7. **Product name:** POPPING BOBA BUBBLE TEA-PEACH  
**Packaging:** Can, 320ml  
**Ingredients:** Brewed black tea (water, black tea), popping bobba (12%)(water, sugar, gelling agent (sodium alginate), flavouring, emulsifying salt (calcium lactate), acidity regulator (malic acid, citric acid), thickener (xathan gum), preservatives (E202,E211), colour (E129, E110), peach juice (10%), sugar, acidity regulator: citric acid, antioxidant: ascorbic acid, stabiliser: gellan gum, flavouring, colours: E129,e110.  
**Nutritional facts (per 100ml):** carbohydrates:9.5g sugars:9.0g
  
8. **Product name:** POPPING BOBA BUBBLE TEA-LYCHEE  
**Packaging:** Can, 320ml  
**Ingredients:** Brewed black tea (water, black tea), popping bobba (12%)(water, sugar, gelling agent (sodium alginate), flavouring, emulsifying salt (calcium lactate), acidity regulator (malic acid, citric acid), thickener (xathan gum), preservatives (E202,E211), colour (E129, E110), lychee juice (10%), sugar, acidity regulator: citric acid, antioxidant: ascorbic acid, stabiliser: gellan gum, flavouring, colours: E129,e110.  
**Nutritional facts (per 100ml):** carbohydrates:9.5g sugars:9.0g
  
9. **Product name:** POPPING BOBA BUBBLE TEA-MANGO  
**Packaging:** Can, 320ml  
**Ingredients:** Brewed black tea (water, black tea), popping bobba (12%)(water, sugar, gelling agent (sodium alginate), flavouring, emulsifying salt (calcium lactate), acidity regulator (malic acid, citric acid), thickener (xathan gum), preservatives (E202,E211), colour (E129, E110), mango juice (10%), sugar, acidity regulator: citric acid, antioxidant: ascorbic acid, stabiliser: gellan gum, flavouring, colours: E129,e110.  
**Nutritional facts (per 100ml):** carbohydrates:9.5g sugars:9.0g

The applicable heading for the **VINUT COCONUT MILK DRINKS and POPPING BOBA BUBBLE TEAS** 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 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.

**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, Seventh Edition (2022) 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-105/2024**

- 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](http://www.src.gov.sc)