

CUSTOMS DIVISION

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Binding Tariff Information: BTI-106/2024

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 JULY 2024
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GOODS	<ol style="list-style-type: none"> 1. LYCHEE JUICE 25% WITH NATA DE COCO 2. MELON JUICE 25% WITH NATA DE COCO 3. PINEAPPLE JUICE 25% WITH NATA DE COCO 4. STRAWBERRY JUICE 25% WITH NATA DE COCO 5. MANGO JUICE 25% WITH NATA DE COCO 6. ORANGE JUICE 25% WITH NATA DE COCO 7. COCO ROYAL BASIL SEED DRINK WITH APPLE FLAVOR 8. COCO ROYAL BASIL SEED DRINK WITH PASSION FRUIT FLAVOR 9. COCO ROYAL BASIL SEED DRINK WITH WATERMELON FLAVOR 10. COCO ROYAL BASIL SEED DRINK WITH ORANGE FLAVOR 11. COCO ROYAL BASIL SEED DRINKS WITH STRAWBERRY 12. COCO ROYAL BASIL SEED DRINKS WITH PINEAPPLE 13. COCO ROYAL BASIL SEED DRINKS WITH MANGO 14. COCO ROYAL BASIL SEED DRINKS WITH LYCHEE 15. COCO ROYAL BASIL SEED DRINKS WITH COCKTAIL
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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					
2202.1010 LYCHEE JUICE 25% WITH NATA DE COCO (320ml, pet bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR4/ L	N/A
2202.1010 MELON JUICE 25% WITH NATA DE COCO (320ml, pet bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR4/ L	N/A

2202.1010 PINEAPPLE JUICE 25% WITH NATA DE COCO (320ml, pet bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR4/ L	N/A
2202.1010 STRAWBERRY JUICE 25% WITH NATA DE COCO (320ml, pet bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR4/ L	N/A
2202.1010 MANGO JUICE 25% WITH NATA DE COCO (320ml, pet bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR4/ L	N/A
2202.1010 ORANGE JUICE 25% WITH NATA DE COCO (320ml, pet bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR4/ L	N/A
2202.1030 COCO ROYAL BASIL SEED DRINK WITH APPLE FLAVOR(290ml, glass bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR4/ L	N/A
2202.1030 COCO ROYAL BASIL SEED DRINK WITH PASSIONFRUIT FLAVOR(290ml, glass bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR4/ L	N/A
2202.1030 COCO ROYAL BASIL SEED DRINK WITH WATERMELON FLAVOR(290ml, glass bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR4/ L	N/A
2202.1030 COCO ROYAL BASIL SEED DRINK WITH ORANGE FLAVOR(290ml, glass bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR4/ L	N/A
2202.1030 COCO ROYAL BASIL SEED DRIINKS WITH STRAWBERRY (290ml, glass bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	N/A	N/A

2202.1030 COCO ROYAL BASIL SEED DRINKS WITH PINEAPPLE (290ml, glass bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	N/A	N/A
2202.1030 COCO ROYAL BASIL SEED DRINKS WITH MANGO (290ml, glass bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	N/A	N/A
2202.1030 COCO ROYAL BASIL SEED DRINKS WITH LYCHEE (290ml, glass bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	N/A	N/A
2202.1030 COCO ROYAL BASIL SEED DRINKS WITH COCKTAIL (290ml, glass bottle)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **MABU COCO JUICES** and **COCO ROYAL BASIL SEED DRINKS** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** MABU COCO LYCHEE 25% WITH NATA DE COCO
Packaging: 320ml, pet bottle
Ingredients: Water, lychee juice (from lychee juice concentrate), nata de coco, fructose syrup, sugar, acidity regulator (E330), lychee flavour (artificial flavour), gelling agent (E415), preservatives (E211), allura red red ac(E129)
Nutritional Information(per 100ml): Carbohydrates 14g of which Sugar 11g
2. **Product name:** MABU COCO MELON JUICE 25% NATA DE COCO
Packaging: 320ml, pet bottle
Ingredients: Water, melon juice (from melon juice concentrate), nata de coco, fructose syrup, sugar, acidity regulator (E330), melon flavour (natural identical flavour), gelling agent (E415), preservatives (E211), tartrazine (E102), brilliant blue FCF (E133)
Nutritional Information(per 100ml): Carbohydrates 13g of which Sugar 9.8g
3. **Product name:** MABU COCO PINEAPPLE 25% WITH NATA DE COCO
Packaging: 320ml, pet bottle
Ingredients: Water, pineapple juice (from pineapple juice concentrate), nata de coco, fructose syrup, sugar, acidity regulator (E330), pineapple flavour (artificial flavour), gelling agent (E415), preservatives (E211), beta carotene (E160a(ii)), sunset yellow FCF (E110)
Nutritional Information(per 100ml): Carbohydrates 13g of which Sugar 12g
4. **Product name:** MABU COCO STRAWBERRY 25% WITH NATA DE COCO
Packaging: 320ml, pet bottle
Ingredients: Water, strawberry juice (from strawberry juice concentrate), nata de coco, fructose syrup, sugar, acidity regulator (E330), strawberry flavour(natural identical flavour), gelling agent (E415), preservatives (E211), allura red red ac(E129)
Nutritional Information(per 100ml): Carbohydrates 13g of which Sugar 10g

- 5. Product name:** MABU COCO MANGO 25% WITH NATA DE COCO
Packaging: 320ml, pet bottle
Ingredients: Water, mango juice (from mango juice concentrate), nata de coco, fructose syrup, sugar, acidity regulator (E330), mango flavour (artificial flavour), gelling agent (E415), preservatives (E211), beta carotene (E160a(ii)), sunset yellow FCF (E110)
Nutritional Information(per 100ml): : Carbohydrates 13g of which Sugar 11g
- 6. Product name:** MABU COCO ORANGE JUICE 25% WITH NATA DE COCO
Packaging: 320ml, pet bottle
Ingredients: Water, orange juice (from orange juice concentrate), nata de coco, fructose syrup, sugar, acidity regulator (E330), orange flavour (natural identical flavour), gelling agent (E415), preservatives (E211),artificial color (E110), natural color (E160a)
Nutritional Information (per 100ml): Carbohydrates 13g of which Sugar 12g
- 7. Product name:** COCO ROYAL BASIL SEED DRINK WITH APPLE FLAVOR
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, sugar, acidity regulator (E330), apple flavour (artificial flavour), gelling agent (E418), sweetener (E955), caramel colour (E150a)
Nutritional Information (per 100ml): Carbohydrates 14g of which Sugar 11g
- 8. Product name:** COCO ROYAL BASIL SEED DRINK WITH APPLE FLAVOR
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, sugar, acidity regulator (E330), apple flavour (artificial flavour), gelling agent (E418), sweetener (E955), caramel colour (E150a)
Nutritional Information (per 100ml): Carbohydrates 14g of which Sugar 11g
- 9. Product name:** COCO ROYAL BASIL SEED DRINK WITH WATERMELON FLAVOR
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, sugar, acidity regulator (E330), watermelon flavour (artificial flavour), gelling agent (E418), sweetener (E955), allura red ac (E129)
Nutritional Information (per 100ml): Carbohydrates 14g of which Sugar 11g
- 10. Product name:** COCO ROYAL BASIL SEED DRINK WITH ORANGE FLAVOR
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, sugar, acidity regulator (E330), orange flavour (artificial flavour), gelling agent (E418), beta-carotene(E160a), carmine (e120)
Nutritional Information (per 100ml): Carbohydrates 14g of which Sugar 11g
- 11. Product name:** COCO ROYAL BASIL SEED DRIINKS WITH STRAWBERRY
Packaging: 290ml glass Bottle
Ingredients: Water, basil seed ,Sugar, Acidity Regulator (E330), Strawberry Flavor (Artificial Flavor), Gelling Agent (E418), Sweetener (E955) , Allura Red AC (E129) .
Nutritional Information(per 100ml):: Carbohydrates 4.8g, of which Sugar 3.9g
- 12. Product name:** COCO ROYAL BASIL SEED DRIINKS WITH PINEAPPLE
Packaging: 290ml glass Bottle
Ingredients: Water, basil Seed, Sugar, Acidity Regulator (E330), Pineapple Flavor (Artificial Flavor)Gelling Agent (E418), Sweetener (E955) , Caramel Color (E150d), Tartrazine (E102), Sunset Yellow FCF (E110) -0.00001
Nutritional Information(per 100ml):: Carbohydrates 4.8g, of which Sugar 3.9g
- 13. Product name:** COCO ROYAL BASIL SEED DRIINKS WITH MANGO
Packaging: 290ml glass Bottle
Ingredients: Water, basil seed, Sugar -5%, Acidity Regulator (E330), Mango Flavor (Artificial Flavor), Gelling Agent (E418), Sweetener (E955), Tartrazine (E102), Sunset Yellow FCF (E110)
Nutritional Information(per 100ml):: Carbohydrates 4.8g, of which Sugar 3.9g
- 14. Product name:** COCO ROYAL BASIL SEED DRIINKS WITH LYCHEE
Packaging: 290ml glass Bottle
Ingredients: Water, basil seed, Sugar, Acidity Regulator (E330), Lychee Flavor (Artificial Flavor), Gelling Agent (E418), Sweetener (E955), Allura Red AC (E129)
Nutritional Information(per 100ml):: Carbohydrates 4.8g, of which Sugar 3.9g

15. Product name: COCO ROYAL BASIL SEED DRINKS WITH COCKTAIL

Packaging: 290ml glass Bottle

Ingredients: Water , basil seed, sugar, Acidity Regulator (E330), Cocktail Flavor (Artificial Flavor), Gelling Agent (E418) , Sweetener (E955) , Brilliant Blue FCF (E133)

Nutritional Information(per 100ml): Carbohydrates 4.8g, of which Sugar 3.9g

The applicable heading for the **MABU COCO JUICES and COCO ROYAL BASIL SEED DRINKS** 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 vegetable 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-106/2024

- 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