

CUSTOMS DIVISION

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Binding Tariff Information: BTI-107/2024

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	24 th JULY 2024
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GOODS	<ol style="list-style-type: none"> 1. COCO ARASU 100% PASSION FRUIT WITH PULP 2. COCO ARASU'S 100% MANGO WITH PULP 3. COCO ARASU'S 100% LYCHEE WITH PULP 4. COCO ARASU'S 100% PINK GUAVA WITH PULP 5. COCO ARASU'S 100% SOURSOP WITH PULP 6. COCO ARASU'S ALOE VERA WITH PULP
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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					
2009.8912 COCO ARASU'S 100% PASSION FRUIT WITH PULP	0%	0%	0%	0%	0%	N/A	15%	SCR4/ L	SCR1/ CAN
2009.8912 COCO ARASU'S 100% MANGO WITH PULP	0%	0%	0%	0%	0%	N/A	15%	SCR4/ L	SCR1/ CAN
2009.8912 COCO ARASU'S 100% LYCHEE WITH PULP	0%	0%	0%	0%	0%	N/A	15%	SCR4/ L	SCR1/ CAN

2009.8912 COCO ARASU'S 100% PINK GUAVA WITH PULP	0%	0%	0%	0%	0%	N/A	15%	SCR4/ L	SCR1/ CAN
2009.8912 COCO ARASU'S 100% SOURSOP WITH PULP	0%	0%	0%	0%	0%	N/A	15%	SCR4/ L	SCR1/ CAN
2202.1020 COCO ARASU'S ALOE VERA WITH PULP	SCR10/L	SCR10/L	SCR10 /L	SCR10/L	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN

REMARKS:

The specifications for the **COCO ARASU'S JUICES** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** COCO ARASU'S 100% PASSION FRUIT WITH PULP
Packaging: 330ml, Can
Ingredients: Passion fruit juice (95%), passion fruit pulp (5%)
Brix: 11.6
Nutritional facts (per 100ml): carbohydrates: 11.6g sugars: 11.2g
2. **Product name:** COCO ARASU'S 100% MANGO FRUIT WITH PULP
Packaging: 330ml, Can
Ingredients: Mango fruit juice (95%), Mango fruit Pulp (5%)
Brix: 11.5
Nutritional facts (per 100ml): carbohydrates: 11.5g sugars: 11.0g
3. **Product name:** COCO ARASU'S 100% LYCHEE FRUIT WITH PULP
Packaging: 330ml, Can
Ingredients: Lychee fruit juice (95%), lychee fruit pulp (5%)
Brix: 11.5
Nutritional facts (per 100ml): carbohydrates: 11.5g sugars: 11.0g
4. **Product name:** COCO ARASU'S 100% PINK GUAVA FRUIT WITH PULP
Packaging: 330ml, Can
Ingredients: Pink guava fruit juice (95%), pink guava fruit pulp (5%)
Brix: 11.0
Nutritional facts (per 100ml): carbohydrates: 11.0g sugars: 10.5g
5. **Product name:** COCO ARASU'S 100% SOURSOP GUAVA FRUIT WITH PULP
Packaging: 330ml, Can
Ingredients: Soursop fruit juice (95%), soursop fruit pulp (5%)
Brix: 11.5
Nutritional facts (per 100ml): carbohydrates: 11.5g sugars: 11.0g
6. **Product name:** COCO ARASU'S ALOE VERA WITH PULP
Packaging: 330ml, Can
Ingredients: Aloe vera juice and pulp, purified water, sugar, citric acid, aloe vera flavour, calcium lactate, sodium citrate, gellan gum
Brix: 10.5
Nutritional facts (per 100ml): carbohydrates: 10.5g sugars: 10.0g

The applicable heading for the **COCO ARASU'S 100% JUICES** is **20.09** and was further classified under **2009.8912- Other single fruit/veg/nuts juice, with no sugar added, in immediate bottle of metal**

20.09 – Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.

As regards juices, unfermented and not containing added spirit, see Note 6 to this Chapter.

The fruit and vegetable juices of this heading are generally obtained by pressing fresh, healthy and ripe fruit or vegetables. This may be done (as in the case of citrus fruits) by means of mechanical “extractors” operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, blackcurrants and certain vegetables such as carrots and celery).

The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation).

Certain concentrated juices can be distinguished from their corresponding non-concentrated juices on the basis of their Brix value.

Similarly, intermixtures of juices of fruits or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that obtained in similar non-concentrated juices of normal composition).

The applicable heading for the **COCO ARASU'S ALOE VERA WITH PULP** is **22.02** and was further classified **2202.1020-Waters (incl. mineral & aerated),with added sugar/sweetening/flavoured,in metal**

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.

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-107/2024

- 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

