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## Binding Tariff Information: BTI-108/2024

**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 <sup>th</sup> JULY 2024
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<b>GOODS</b>	<ol style="list-style-type: none"> <li>1. SIR FRUIT 100% JUICE- CLOUDY APPLE</li> <li>2. SIR FRUIT 100% JUICE - CRANBERRY</li> <li>3. SIR FRUIT 100% JUICE- FRUIT COCKTAIL WITH BITS</li> <li>4. SIR FRUIT 100% JUICE- GRANADILLA WITH BITS</li> <li>5. SIR FRUIT 100% JUICE- GUAVA</li> <li>6. SIR FRUIT 100% JUICE- LEMONADE WITH BITS</li> <li>7. SIR FRUIT 100% JUICE- MANGO</li> <li>8. SIR FRUIT 100% JUICE- ORANGE WITH BITS</li> <li>9. SIR FRUIT 100% JUICE- PINEAPPLE WITH BITS</li> <li>10. SIR FRUIT 100% JUICE- PINK LEMONADE WITH BITS</li> <li>11. SIR FRUIT 100% JUICE- STRAWBERRY WITH BITS</li> <li>12. SIR FRUIT 100% JUICE- THE BERRIES WITH BITS</li> <li>13. SIR FRUIT COLD PRESSED- BEETROOT</li> <li>14. SIR FRUIT COLD PRESSED- CARROT</li> <li>15. SIR FRUIT COLD PRESSED- SPINACH</li> <li>16. SIR FRUIT COLD PRESSED- WATERMELON</li> <li>17. SIR FRUIT COLD PRESSED- ORANGE</li> <li>18. SIR FRUIT 100% JUICE- PURE LEMON</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>2009.7191</b> SIR FRUIT 100%- CLOUDY APPLE (350ML & 5L PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR 1/ BOTTLE
<b>2009.9011</b> SIR FRUIT 100%- CRANBERRY (350ML & 5L PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR 1/ BOTTLE

<b>2202.1010</b> SIR FRUIT 100%- FRUIT COCKTAIL WITH BITS (350ML & 5L PET BOTTLE)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2202.1010</b> SIR FRUIT 100%- GRANADILLA WITH BITS (350ML & 5L PET BOTTLE)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2202.1010</b> SIR FRUIT 100%- GUAVA (350ML & 5L PET BOTTLE)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2202.1010</b> SIR FRUIT 100%- LEMONADE WITH BITS (350ML & 5L PET BOTTLE)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2009.9011</b> SIR FRUIT 100%- MANGO (350ML & 5L PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2009.9011</b> SIR FRUIT 100%- ORANGE WITH BITS (350ML & 5L PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2009.9011</b> SIR FRUIT 100%- PINEAPPLE WITH BITS (350ML & 5L PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	N/A	SCR1/ BOTTLE
<b>2202.1010</b> SIR FRUIT 100%- PINK LEMONADE WITH BITS (350ML & 5L PET BOTTLE)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2009.9011</b> SIR FRUIT 100%- STRAWBERRY WITH BITS (350ML & 5L PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2009.9011</b> SIR FRUIT 100%- THE BERRIES WITH BITS (350ML & 5L PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE

<b>2009.9011</b> SIR FRUIT COLD PRESSED – BEETROOT (350ML & 5L PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2009.9011</b> SIR FRUIT COLD PRESSED – CARROT (300ML,750ML PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2009.9011</b> SIR FRUIT COLD PRESSED – SPINACH (300ML,750ML PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2009.9011</b> SIR FRUIT COLD PRESSED – WATERMELON (300ML,750ML PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2009.1291</b> SIR FRUIT COLD PRESSED – ORANGE (300ML,750ML PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
<b>2009.3191</b> SIR FRUIT 100% JUICE- PURE LEMON (350ML,750ML & 5L PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	N/A	SCR1/ BOTTLE

**REMARKS:**

The specifications for the **SIR FRUIT 100% JUICE AND SIR FRUIT COLD PRESSED** provided on finished product samples and specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

**1) Product Name:** Sir fruit 100%-Cloudy Apple

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** Pressed apple juice, filtered water, preservatives (potassium sorbate, sodium benzoate, pimaricin)

**Brix:** 9.5-13.0

**Nutrition Facts (per 100ml):** Carbohydrate: 8.5g Of which Sugar: 8.5g

**2) Product Name:** Sir fruit 100%-Cranberry

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** Apple juice, cranberry juice, aronia berry juice, preservatives (potassium sorbate, sodium benzoate, pimaricin), flavouring, reconstituted concentrate

**Brix:** 9-11

**Nutrition Facts (per 100ml):** Carbohydrate: 9.3g Of which Sugar: 9.3g

**3) Product Name:** Sir fruit 100%-Fruit Cocktail with Bits

**Packaging :** 350ml,5L Pet Bottle

**Ingredients:** Filtered water, fruit pulp, (guava, mango, orange, pawpaw, strawberry, Pineapple), sucrose, preservatives (sodium benzoate, potassium sorbate, pimaricin)

**Brix:**8.2-9.0

**Nutrition Facts (per 100ml):** Carbohydrate: 7.2g Of which Sugar: 7.1g

**4) Product Name:** Sir fruit 100%- Granadilla with Bits

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** Filtered water, granadilla pulp, sucrose, granadilla juice, preservatives (sodium benzoate, potassium sorbate, pimaricin), colorant (beta carotene), reconstituted concentrate

**Brix:** 9-11

**Nutrition Facts (per 100ml):** Carbohydrate: 8.6g Of which Sugar: 8.6g

**5) Product Name:** Sir fruit 100%- Guava

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** Filtered water, guava pulp, sucrose, guava juice, preservatives (sodium benzoate, potassium sorbate, pimaricin), reconstituted concentrate

**Brix:** 7.5

**Nutrition Facts (per 100ml):** Carbohydrate: 7.1g Of which Sugar: 7.1g

**6) Product Name:** Sir fruit 100%- Lemonade with bits

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** Filtered water, lemon pulp, sucrose, preservatives (sodium benzoate, potassium sorbate, pimaricin).

**Brix:** 7.5

**Nutrition Facts (per 100ml):** Carbohydrate: 12.3g Of which Sugar: 12.3g

**7) Product Name:** Sir fruit 100%- Mango

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** mango pulp, apple juice, preservatives (sodium benzoate, potassium sorbate, pimaricin), made from concentrate

**Brix:** 7.5

**Nutrition Facts (per 100ml):** Carbohydrate: 6.6g Of which Sugar: 6.6g

**8) Product Name:** Sir fruit 100%- Orange with Bits

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** Orange pulp, apple juice, mandarin juice, preservatives (sodium benzoate, potassium sorbate, pimaricin). made from concentrate

**Brix:** 9.2-10

**Nutrition Facts (per 100ml):** Carbohydrate: 7.4g Of which Sugar: 7.4g

**9) Product Name:** Sir fruit 100%- Pineapple with Bits

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** Pineapple pulp, apple juice, preservatives (sodium benzoate, potassium sorbate, pimaricin). Made from concentrate

**Brix:** 10-11

**Nutrition Facts (per 100ml):** Carbohydrate: 5.1g Of which Sugar: 5.0g

**10) Product Name:** Sir fruit 100%- Pink Lemonade with Bits

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** Filtered water, lemon pulp, sucrose, raspberry pulp, rose water, preservatives (sodium benzoate, potassium sorbate, pimaricin)

**Brix:** 9-11

**Nutrition Facts (per 100ml):** Carbohydrate: 9.2g Of which Sugar: 9.2g

**11) Product Name:** Sir fruit 100%-Strawberry with Bits

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** Apple juice, whole blended strawberries, apple pulp, aronia juice, preservatives (sodium benzoate, potassium sorbate, pimaricin). Made from concentrate

**Brix:** 10-11

**Nutrition Facts (per 100ml):** Carbohydrate: 7.1g Of which Sugar: 7.1g

**12) Product Name:** Sir fruit 100%- The Berries with Bits

**Packaging:** 350ml,5L Pet Bottle

**Ingredients:** Filtered Water, whole blended berries (black currants, strawberries & raspberries), preservatives (sodium benzoate, potassium sorbate, pimaricin)

**Brix:** 9-11

**Nutrition Facts (per 100ml):** Carbohydrate: 7.1g Of which Sugar: 7.1g

**13) Product Name:** Sir fruit Cold Pressed – Beetroot  
**Packaging:** 300ml,350ml,750ml Pet Bottle  
**Ingredients:** Raw cold pressed juices: apple, beetroot, raspberry, orange, carrot, ginger.  
**Brix:** 7.5  
**Nutrition Facts (per 100ml):** Carbohydrate: 8.2g Of which Sugar: 8.2g

**14) Product Name:** Sir fruit Cold Pressed – Carrot  
**Packaging:** 300ml,350ml,750ml Pet Bottle  
**Ingredients:** Raw cold pressed: carrot, apple, orange, granadilla, ginger.  
**Brix:** 11.3  
**Nutrition Facts (per 100ml):** Carbohydrate: 8.8g Of which Sugar: 8.8g

**15) Product Name:** Sir fruit Cold Pressed– Spinach  
**Packaging:** 300ml,350ml,750ml Pet Bottle  
**Ingredients:** raw cold pressed juices: apple, cucumber, spinach, kale, mint.  
**Brix:** 10.4  
**Nutrition Facts (per 100ml):** Carbohydrate: 7.7g Of which Sugar: 7.7g

**16) Product Name:** Sir fruit Cold Pressed– Watermelon  
**Packaging:** 300ml,350ml,750ml Pet Bottle  
**Ingredients:** Raw cold pressed: apple, watermelon, raspberry, lemon and mint.  
**Brix:** 9–11  
**Nutrition Facts (per 100ml):** Carbohydrate: 8.6g Of which Sugar: 8.6g

**17) Product Name:** Sir fruit Cold Pressed– Orange  
**Packaging:** 350ml,750ml Pet Bottle  
**Ingredients:** Single strength orange juice  
**Brix:** 11.0  
**Nutrition Facts (per 100ml):** Carbohydrate: 7.40g Of which Sugar: 7.40g

**18) Product Name:** Sir Fruit 100% Juice– Pure Lemon  
**Packaging:** 350ml,750ml & 5l Pet Bottle  
**Ingredients:** Lemon, Preservative (Natamax); Water  
**Brix:** 3–5  
**Nutrition Facts (per 100ml):** Carbohydrate: 3.7g Of which Sugar: 3.7g

The applicable heading for the **Sir Fruit Juice– Cloudy Apple, The Berries with Bits, Cranberry, Mango, Orange with Bits, Pineapple with Bits, Strawberry with Bits, Pure Lemon Juice & Sir Fruit Cold Pressed – Beetroot, Carrot, Spinach, Orange & Watermelon** is **20.09** and was further classified according to its constituent materials.

**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 **Sir Fruit Juices –Fruit Cocktail, Granadilla, Guava, Lemonade, and Pink Lemonade**, is **22.02** and was further classified according to its constituent materials.

**22.02 – Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, 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) Water, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored.

This group includes, inter alia:

- (1) Sweetened or flavored mineral waters (natural or artificial).
- (2) Beverages such as lemonade, orangeade, cola, consisting of ordinary drinking water, sweetened or not, flavored with fruit juices or essences, or compound extracts, to which citric acid or tartaric acid re 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, 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-108/2024**

- 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).