

**CUSTOMS DIVISION**

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## Binding Tariff Information: BTI-109/2024

**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>	1. SEYBREW PREMIUM LAGER
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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>2203.0032</b> SEYBREW PREMIUM LAGER (330ml, Can)	SCR25.9 3/L	SCR25.93 /L	SCR25.93 /L	SCR25.9 3/L	SCR25.9 3/L	SCR23.08/L	15%	N/A	SCR1/ Can

**REMARKS:**

The specifications for the **SEYBREW PREMIUM LAGER** provided on finished product samples and specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

**Product name:** Seybrew Premium Lager

**Packaging:** 330ml, Can

**Alcohol percentage (%):** 4.9%

**Ingredients:** Water, malt, sugar, hops, CO<sub>2</sub>

**Nutritional facts (per 100ml):** carbohydrates: 2.5g sugars: 0.1g

The applicable heading for the **SEYBREW PREMIUM LAGER** is 19.05 and was further classified under **2203.0032-Beer not exceeding more than 8% vol in container made of metal**

All these beverages may be either naturally sparkling or artificially charged with carbon dioxide. They remain in the heading when fortified with added alcohol or when the alcohol content has been increased by further fermentation, provided that they retain the character of products falling in the heading. This heading also covers mixtures of non-alcoholic beverages and fermented beverages and mixtures of fermented beverages of the foregoing heading of Chapter 22, e.g., mixtures of lemonade and beer or wine, mixtures of beer and wine, having an alcoholic strength by volume exceeding 0.5 % vol.

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.

**IMPORTANT NOTICE FOR BTI-109/2024**

- 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)