

**CUSTOMS DIVISION**

P.O. Box 50, Maison Collet, Republic of Seychelles

Telephone: 4293737, Fax: 4225565, E-Mail Address: [commissioner@src.gov.sc](mailto:commissioner@src.gov.sc)

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-110/2024

**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. SEY PEARL GINGER ALE</li> <li>2. SEY PEARL GINGER ALE TAMARIND (PET)</li> <li>3. SEY PEARL GINGER ALE TAMARIND (GLASS BOTTLE)</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> SEY PEARL GINGER ALE (250ml, Can)	SCR10/L	SCR10/L	SCR10 /L	SCR10/L	SCR10/L	N/A	15%	SCR4/ L	SCR1/ Can
<b>2202.1010</b> SEY PEARL GINGER ALE TAMARIND (500ml, Pet Bottle)	SCR10/L	SCR10/L	SCR10 /L	SCR10/L	SCR10/L	N/A	15%	SCR4/ L	SCR1/ PET
<b>2202.1030</b> SEY PEARL GINGER ALE TAMARIND (280ml, Glass bottle)	SCR10/L	SCR10/L	SCR10 /L	SCR10/L	SCR10/L	N/A	15%	SCR4/ L	N/A

**REMARKS:**

The specifications for the **SEY PEARL GINGER ALE & GINGER ALE TAMARIND** 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:** SEY PEARL Ginger ale  
**Packaging:** 250ml, Can  
**Ingredients:** Carbonated water, sugar, acidifier; citric acid, preservatives; sodium benzoate E211, ginger ale essence, colour; caramel E150D  
**Nutritional facts (per 100ml):** carbohydrates: 9.3g sugars: 8.9g

2. **Product name:** SEY PEARL Ginger ale tamarind

**Packaging:** 500ml, Pet bottle

**Ingredients:** Treated water, sugar, acidifier; citric acid E330, trisodium citrate E331, carbon dioxide, preservatives; potassium sorbate E202, flavoring; tamarind, colour; caramel E150d

**Nutritional facts (per 100ml):** carbohydrates: 12g sugars: 12g

3. **Product name:** SEY PEARL Ginger ale tamarind

**Packaging:** 280ml, Glass bottle

**Ingredients:** Treated water, sugar, acidifier; citric acid E330, trisodium citrate E331, carbon dioxide, preservatives; potassium sorbate E202, flavoring; tamarind, colour; caramel E150d

**Nutritional facts (per 100ml):** carbohydrates: 12g sugars: 12g

The applicable heading for the **SEY PEARL GINGER ALE & GINGER ALE TAMARIND** is **22.02** and was further classified under 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 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-110/2024**

- 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)