

**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)

## Binding Tariff Information: BTI-122/2024

**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	01 <sup>st</sup> AUGUST 2024
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<b>GOODS</b>	1. TIPCO 100% CRANBERRY & MIXED FRUIT JUICE 2. TIPCO 100% SITHONG ORANGE JUICE 3. TIPCO 100% APPLE BEETROOT CARROT JUICE
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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					
2009.9019 TIPCO 100% CRANBERRY & MIXED FRUIT JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR4/L	N/A
2009.1299 TIPCO 100% SITHONG ORANGE JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR4/L	N/A
2009.9019 TIPCO 100% APPLE BEETROOT CARROT JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR4/L	N/A

**REMARKS:**

The specifications for the **TIPCO 100% JUICES** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** TIPCO 100% CRANBERRY MIXED FRUIT JUICE  
**Packaging:** 1 Litre, Tetra pak  
**Brix:** 13.6  
**Ingredients:** Grape Juice from Grape juice concentrate 55%, Apple juice from apple juice concentrate 30%, Cranberry juice from cranberry juice concentrate 15%.  
**Nutritional facts (per 100ml):** Carbohydrates: 18g sugars; 17.3g

2. **Product name:** TIPCO 100% SITHONG ORANGE JUICE  
**Packaging:** 1 Litre, Tetra pak  
**Brix:** 10.5  
**Ingredients:** Sithong Orange Juice with pulp and sac 100%  
**Nutritional facts (per 100ml):** Carbohydrates 9.2g sugars; 9.2g
  
3. **Product name:** TIPCO 100% APPLE, BEETROOT AND CARROT JUICE  
**Packaging:** 1 Litre, Tetra pak  
**Brix:** 8.2  
**Ingredients:** Apple Juice 50%, Carrot Juice 30%, Beetroot Juice 20%  
**Nutritional facts (per 100ml):** Carbohydrates: 7.29g sugars; 5.62g

The applicable heading for **TIPCO 100% JUICES** is **2009** and was further classified under 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).

**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-122/2024**

- 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)