

**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-123/2024

**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	23 <sup>rd</sup> AUGUST 2024
-------------	------------------------------

<b>GOODS</b>	<ol style="list-style-type: none"> <li>1. DEWFRESH 100% GUAVA JUICE</li> <li>2. DEWFREWSH 100% APPLE JUICE</li> <li>3. DEWFRESH 100% ORANGE JUICE</li> <li>4. DEWFRESH 100% MANGO JUICE</li> <li>5. DEWFRESH 100% TROPICAL JUICE</li> <li>6. DEWFRESH GUAVA NECTAR</li> <li>7. DEWFRESH ORANGE NECTAR</li> <li>8. DEWFRESH TROPICAL NECTAR</li> <li>9. DEWFRESH APPLE NECTAR</li> <li>10. DEWFRESH MANGO NECTAR</li> <li>11. DEWFRESH PEACH NECTAR</li> </ol>
--------------	---

**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 DEWFRESH 100% GUAVA JUICE (200ml, 1L, tetra pak)	0%	0%	0%	0%	0%	N/A	15%	SCR4/L	N/A
2009.7199 DEWFREWSH 100% APPLE JUICE(200ml, 1L, tetra pak)	0%	0%	0%	0%	0%	N/A	15%	SCR4/L	N/A
2009.9019 DEWFRESH 100% ORANGE JUICE(200ml, 1L, tetra pak)	0%	0%	0%	0%	0%	N/A	15%	SCR4/L	N/A
2009.9019 DEWFRESH 100% MANGO JUICE(200ml, 1L, tetra pak)	0%	0%	0%	0%	0%	N/A	15%	SCR4/L	N/A

<b>2009.9019</b> DEWFRESH 100% TROPICAL JUICE(200ml, 1L, tetra pak)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
<b>2202.1090</b> DEWFRESH GUAVA NECTAR JUICE(200ml, 1L, tetra pak)	SCR10/L	SCR10/L	SCR10 /L	SCR10/L	SCR10/L	SCR10/ L	15%	SCR4/ L	N/A
<b>2202.1090</b> DEWFRESH ORANGE NECTAR JUICE(200ml, 1L, tetra pak)	SCR10/L	SCR10/L	SCR10 /L	SCR10/L	SCR10/L	SCR10/ L	15%	SCR4/ L	N/A
<b>2202.1090</b> DEWFRESH TROPICAL NECTAR JUICE(200ml, 1L, tetra pak)	SCR10/L	SCR10/L	SCR10 /L	SCR10/L	SCR10/L	SCR10/ L	15%	SCR4/ L	N/A
<b>2202.1090</b> DEWFRESH APPLE NECTAR JUICE(200ml, 1L, tetra pak)	SCR10/L	SCR10/L	SCR10 /L	SCR10/L	SCR10/L	SCR10/ L	15%	SCR4/ L	N/A
<b>2202.1090</b> DEWFRESH MANGO NECTAR JUICE(200ml, 1L, tetra pak)	SCR10/L	SCR10/L	SCR10 /L	SCR10/L	SCR10/L	SCR10/ L	15%	SCR4/ L	N/A
<b>2202.1090</b> DEWFRESH PEACH NECTAR JUICE(200ml, 1L, tetra pak)	SCR10/L	SCR10/L	SCR10 /L	SCR10/L	SCR10/L	SCR10/ L	15%	SCR4/ L	N/A

**REMARKS:**

The specifications for the **DEWFRESH JUICES** 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:** Dewfresh 100% Guava Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Brix:** 10.8-11.0  
**Ingredients:** Fruit juice blend (pear and guava juice), vitamin C  
**Nutritional facts (per 100ml):** carbohydrates: 10.8g sugars:9.2g
- Product name:** Dewfresh 100% Apple Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Brix:** 10.7-10.9  
**Ingredients:** Apple juice  
**Nutritional facts (per 100ml):** carbohydrates: 10.8g sugars:9.2g
- Product name:** Dewfresh 100% Orange Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Brix:** 10.4-10.6  
**Ingredients:** Fruit juice blend (orange and pear), vitamin C  
**Nutritional facts (per 100ml):** carbohydrates: 10.4g sugars:8.3g

4. **Product name:** Dewfresh 100% Mango Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Brix:** 12.1-12.4  
**Ingredients:** Fruit juice blend (pear, orange and mango), vitamin C  
**Nutritional facts (per 100ml):** carbohydrates: 9.86g sugars: 6.80g
5. **Product name:** Dewfresh 100% Tropical Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Brix:** 11.7-11.9  
**Ingredients:** Fruit juice blend (pear, orange, pineapple, guava, mango and passion fruit)  
**Nutritional facts (per 100ml):** carbohydrates: 12.1g sugars: 0.2g
6. **Product name:** Dewfresh Guava Nectar Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Ingredients:** Water, guava pulp, sugar, citric acid, flavouring and colourant  
**Nutritional facts (per 100ml):** carbohydrates: 12.5g sugars: 11.3g
7. **Product name:** Dewfresh Orange Nectar Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Ingredients:** Water, orange juice, sugar, citric acid, flavouring  
**Nutritional facts (per 100ml):** carbohydrates: 11.8g sugars: 11.8g
8. **Product name:** Dewfresh Tropical Nectar Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Ingredients:** Water, orange juice concentrate, guava puree, apple juice, grape juice, sugar, citric acid and flavouring  
**Nutritional facts (per 100ml):** carbohydrates: 11.2g sugars: 11.2g
9. **Product name:** Dewfresh Apple Nectar Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Ingredients:** Water, apple juice concentrate, sugar, citric acid, flavouring  
**Nutritional facts (per 100ml):** carbohydrates: 12.4g sugars: 12.4g
10. **Product name:** Dewfresh Mango Nectar Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Ingredients:** Water, mango puree, orange juice concentrate, sugar, citric acid, flavouring  
**Nutritional facts (per 100ml):** carbohydrates: 11.7g sugars: 9.2g
11. **Product name:** Dewfresh Peach Nectar Juice  
**Packaging:** 200ml, 1L, tetra pak  
**Ingredients:** Water, peach puree, orange juice concentrate, sugar, citric acid, flavouring  
**Nutritional facts (per 100ml):** carbohydrates: 12.8g sugars: 12.8g

The applicable heading for **DEWFRESH 100% JUICES** is **20.09** 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).

The applicable heading for **DEWFRESH NECTAR JUICES** is **22.02** and was further classified under 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.

Endorsed by the Commissioner of Customs

**IMPORTANT NOTICE FOR BTI-123/2024**

- 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)