

CUSTOMS DIVISION

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Binding Tariff Information: BTI-124/2024

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.

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| Date Issued | 21 st AUGUST 2024 |
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| GOODS | <ol style="list-style-type: none"> 1. SUNTISUK LEMON SYRUP 2. HK'S AMAR LEMON JUICE 3. BROOKS TRU-LEM UNSWEETENED 100% LEMON 4. ROYAL ARM LEMON JUICE SUBSTITUTE 5. RORA LIME 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 | | | | | |
| 2202.1010 SUNTISUK LEMON SYRUP (500ML PET BOTTLE) | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | N/A | 15% | N/A | SCR 1/ BOTTLE |
| 2202.1010 HK'S AMAR LEMON JUICE (1L PET BOTTLE) | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | N/A | 15% | N/A | SCR 1/ BOTTLE |
| 2009.3191 BROOKS TRU-LEM UNSWEETENED 100% LEMON JUICE (250ML PET BOTTLE) | 0% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | SCR 1/ BOTTLE |
| 2202.1010 ROYAL ARM LEMON JUICE SUBSTITUTE (200ML PET BOTTLE) | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | N/A | 15% | N/A | SCR 1/ BOTTLE |

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|---|------------------|------------------|---------------------|------------------|------------------|-----|-----|-----|------------------|
| 2202.1010 RORA LIME JUICE (500ML PET BOTTLE) | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | SCR 10/ LITRE | N/A | 15% | N/A | SCR 1/ BOTTLE |
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REMARKS:

The specifications for the **SUNTISUK LEMON SYRUP, HK'S AMAR LEMON JUICE & BROOKS TRU-LEM UNSWEETENED 100% LEMON JUICE**, 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: SUNTISUK LEMON SYRUP

Packaging: 500ML Pet Bottle

Ingredients: Water 91.6%, Citric Acid Monohydrate 8%, Clouding Agent WO 3G 0.25%, Lemon Yellow 0.10%, Sodium Benzoate 0.05%, Sugar 0.

Nutritional facts (per 100ml): Sugars:0g

2)Product Name: HK'S AMAR LEMON JUICE

Packaging: 1L Pet Bottle

Ingredients: Water, Citric Acid E330, Lemon Flavor, Preservative: Sodium Benzoate E211, Ascorbic acid, Beta-carotene

Nutritional facts (per 100ml): Sugars:0g

Brix: 3.80%

3)Product Name: BROOKES TRU-LEM UNSWEETENED 100% LEMON JUICE

Packaging: 250ML Pet Bottle

Ingredients: Reconstituted Lemon Juice, Flavouring, Preservative: Sodium Metabisulphite (E223).

Nutritional facts (per 100ml): Carbohydrates; 7g Sugars: 2.7g

Brix: 7.30%

4)Product Name: ROYAL ARM LEMON JUICE SUBSTITUTE

Packaging: 200 ML Pet Bottle

Ingredients: Water, Citric Acid, Natural & Artificial Acid, FD&C Yellow No5 (E102-Tartrazine).

Nutritional facts (per 100ml): Carbohydrates; 0g Sugars:0g

Brix: 5.70%

5)Product Name: RORA LIME JUICE

Packaging: 500ML Pet Bottle

Ingredients: Water, Permitted Colouring, Artificial Flavouring-Lime, Citric Acid & Preservatives.

Nutritional facts (per 100ml): Carbohydrates; 0g Sugars:0g

Brix: 5.80%

The applicable heading for the **SUNTISUK LEMON SYRUP, HK'S AMAR LEMON JUICE, ROYAL ARM LEMON JUICE SUBSTITUTE & RORA LIME JUICE** 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 minerals 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

The applicable heading for the **TRULEM BROOKES LEMON** and was further classified under **2009.3191– Single Citrus Fruit Juice, of brix not exceeding 20, in container of PET/Plastics.**

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.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-124/2024

- 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