

CUSTOMS DIVISION

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Binding Tariff Information: BTI-125/2024

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	1 st AUGUST 2024
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GOODS	<ol style="list-style-type: none"> 1. UNIKAI UHT 100% ORANGE JUICE 2. UNIKAI UHT 100% APPLE JUICE 3. UNIKAI UHT 100% CRANBERRY JUICE 4. UNIKAI UHT 100% PINEAPPLE JUICE 5. UNIKAI UHT COCKTAIL NECTAR 6. UNIKAI UHT MANGO & GRAPE NECTAR
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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					
2009.1299 UNIKAI UHT 100% ORANGE JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.7199 UNIKAI UHT 100% APPLE JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 UNIKAI UHT 100% CRANBERRY JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A

2009.4199 UNIKAI UHT 100% PINEAPPLE JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2202.1090 UNIKAI UHT COCTAIL NECTAR (1 LITRE TETRA PAK)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR 4/L	N/A
2202.1090 UNIKAI UHT MANGO & GRAPE NECTAR (1 LITRE TETRA PAK)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR 4/L	N/A

REMARKS:

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

1) Product Name: UNIKAI UHT 100% ORANGE JUICE

Packaging: 1L Tetra Pak

Ingredients: Purified Water, Orange Juice Concentrate, Ascorbic Acid Antioxidant E300

Brix: 11.5-0.5

Nutritional Facts (per 100ml): Sugar 9.06g

2) Product Name: UNIKAI UHT 100% APPLE JUICE

Packaging: 1L Tetra Pak

Ingredients: Purified Water, Apple Juice Concentrate, Ascorbic Acid Antioxidant E300

Brix: 11.7-0.2

Nutritional Facts (per 100ml): Sugar 10.9g

3) Product Name: UNIKAI UHT 100% CRANBERRY JUICE

Packaging: 1L Tetra Pak

Ingredients: Water, White Grape Juice Concentrate, Cranberry Juice Concentrate, Ascorbic acid antioxidant E300

Brix: 13.0-0.5

Nutritional Facts (per 100ml): Sugar 12.5g

4) Product Name: UNIKAI UHT 100% PINEAPPLE JUICE

Packaging: 1L Tetra Pak

Ingredients: Purified water, pineapple Juice Concentrate, Ascorbic acid antioxidant E300

Brix: 11.5-0.5

Nutritional Facts (per 100ml): Sugar 11.8g

5) Product Name: UNIKAI UHT COCKTAIL NECTAR

Packaging: 1L Tetra Pak

Ingredients: Water, White grape juice concentrate, fruit juice concentrate compound (apple, grapes, orange, pineapple, banana, mango, peach, apricot, guava, passion fruit, lemon, mandarin) stabilizers (E466 and E415), nature identical fruit flavor, natural food coloring beta carotene E160, citric acid acidity regulator E330, ascorbic acid antioxidant E300

Brix: 11.5-0.5

Nutritional Facts (per 100ml): Sugar 12.04g

6) Product Name: UNIKAI UHT MANGO & GRAPE NECTAR

Packaging: 1L Tetra Pak

Ingredients: Water, White grape juice concentrate, Mango Pulp, stabilizers (E466 and E415), nature identical mango flavor, citric acid acidity regulator E330, ascorbic acid antioxidant E300

Brix: 12.0-0.5

Nutritional Facts (per 100ml): Sugar 10.87g

The applicable heading for the **UNIKAI UHT 100% JUICE** is **20.09** and **was further classified according to their constituent material.**

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 the **UNIKAI UHT NECTAR** 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-125/2024

- 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.