

CUSTOMS DIVISION

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Binding Tariff Information: BTI-132/2024

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	26 th AUGUST 2024
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GOODS	<ol style="list-style-type: none"> 1. STARBUCKS FRAPPUCCINO CARAMEL FLAVOUR 2. STARBUCKS FRAPPUCCINO COFFEE FLAVOUR 3. STARBUCKS FRAPPUCCINO MOCHA FLAVOUR
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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					
2202.9923 STARBUCKS FRAPPUCCINO CARAMEL FLAVOUR	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR4/L	N/A
2202.9923 STARBUCKS FRAPPUCCINO COFFEE FLAVOUR	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR4/L	N/A
2202.9923 STARBUCKS FRAPPUCCINO MOCHA FLAVOUR	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR4/L	N/A

REMARKS:

The specifications for the **STARBUCKS FRAPPUCCINO COFFEE DRINKS** 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:** Starbucks Frappuccino caramel flavour
Packaging: Glass bottle, 250ml
Ingredients: 2% fat milk (75%), starbucks Arabica coffee (water, coffee extract) (19.3%), sugar (5.5%), natural flavourings (contains milk), acidity regulator (potassium carbonates).
Nutritional facts (per 100ml): carbohydrates: 9.7g sugars:9.4g

2. **Product name:** Starbucks Frappuccino coffee flavour
Packaging: Glass bottle, 250ml
Ingredients: 2% fat milk (75%), starbucks Arabica coffee (water, coffee extract) (19.4%), sugar (5.5%), natural flavourings, acidity regulator (potassium carbonates).
Nutritional facts (per 100ml): carbohydrates: 9.9g sugars:9.5g

3. **Product name:** Starbucks Frappuccino mocha flavour
Packaging: Glass bottle, 250ml
Ingredients: 2% fat milk (75%), starbucks Arabica coffee (water, coffee extract) (19%), sugar (5.5%), fat reduced cocoa powder (0.4%), natural flavourings, acidity regulator (potassium carbonates).
Nutritional facts (per 100ml): carbohydrates: 10g sugars:9.5g

The applicable heading for **STARBUCKS COFFEE DRINKS** is **22.02** and was further classified under **2202.9923- Milk based drinks, not incld fruit/vegetable juices of 20.09, in glass**

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.

Note; More advice can be found for Classification of fruit and vegetable juices (CA.1/2014) on the SRC

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-132/2024

- 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