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## Binding Tariff Information: BTI-133/2024

**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>	<ol style="list-style-type: none"> <li>1. OSTERBERG PASSION FRUIT SODA WATER ORGANIC</li> <li>2. OSTERBERG GINGER SODA WATER ORGANIC</li> <li>3. OSTERBERG ELDERFLOWER SODA WATER ORGANIC</li> <li>4. OSTERBERG BERRIES SODA WATER ORGANIC</li> <li>5. OSTERBERG RHUBARB SODA WATER ORGANIC</li> <li>6. OSTERBERG ELDERFLOWER FRUIT DRINK</li> <li>7. OSTERBERG GINGER, PASSION FRUIT, ORANGE, BAOBAB FRUIT SHOT ORGANIC</li> <li>8. OSTERBERG MANGO CHILLI &amp; TURMERIC FRUIT SHOT ORGANIC</li> <li>9. OSTERBERG GINGER AND LEMON FRUIT SHOT ORGANIC</li> <li>10. OSTERBERG WHITE TEA, LEMON AND TURMERIC TEA DRINK ORGANIC</li> <li>11. OSTERBERG MINT YUZU &amp; ROSEMARY TEA DRINK ORGANIC</li> </ol>
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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					
<b>2202.1030</b> OSTERBERG PASSION FRUIT SODA WATER ORGANIC (250ML GLASS BOTTLE)	SCR10/L	SCR 10/L	SCR 10/L	SCR10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2202.1030</b> OSTERBERG GINGER SODA WATER ORGANIC (250ML GLASS BOTTLE)	SCR10/L	SCR 10/L	SCR 10/L	SCR10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2202.1030</b> OSTERBERG ELDERFLOWER SODA WATER ORGANIC (250ML GLASS BOTTLE)	SCR10/L	SCR 10/L	SCR 10/L	SCR10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A

<b>2202.1030</b> OSTERBERG BERRIES SODA WATER ORGANIC (250ML GLASS BOTTLE)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2202.1030</b> OSTERBERG RHUBARB SODA WATER ORGANIC (250ML GLASS BOTTLE)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2202.1030</b> OSTERBERG ELDERFLOWER FRUIT DRINK (250ML GLASS BOTTLE)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2009.9013</b> OSTERBERG GINGER, PASSION FRUIT, ORANGE, BAOBAB FRUIT SHOT ORGANIC (250ML GLASS BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
<b>2009.9013</b> OSTERBERG MANGO CHILLI & TURMERIC FRUIT SHOT ORGANIC (250ML GLASS BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
<b>2009.9013</b> OSTERBERG GINGER AND LEMON FRUIT SHOT ORGANIC (250ML GLASS BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
<b>2202.1030</b> OSTERBERG WHITE TEA, LEMON AND TURMERIC TEA DRINK ORGANIC (250ML GLASS BOTTLE)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2202.1030</b> OSTERBERG MINT YUZU & ROSEMARY TEA DRINK ORGANIC (250ML GLASS BOTTLE)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A

**REMARKS:**

The specifications for the **OSTERBERG** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

**1) Product Name:** OSTERBERG PASSION FRUIT SODA WATER ORGANIC**Packaging:** 250ML Glass Bottle**Ingredients:** Organic White Grape Juice from Concentrate, Water, Organic Passion Fruit Juice (8%) from Concentrate, Organic Orange Juice from Concentrate, Organic Carrot Juice from Concentrate, Organic Lemon Juice from Concentrate, Natural Passion Fruit Flavour, Stabilizer (Pectin) and Carbon Dioxide.**Brix:** 8.5-9.5**Nutritional Facts** (per 100ml): Sugar 8.8g**2) Product Name:** OSTERBERG GINGER SODA WATER ORGANIC**Packaging:** 250ML Glass Bottle**Ingredients:** Organic White Grape Juice from Concentrate, Water, Organic Ginger Juice (10%), Organic Lemon Juice from Concentrate, Organic Ginger Extract (0.1%) and Carbon Dioxide.**Brix:** 9.1-10.1**Nutritional Facts** (per 100ml): Sugar 9.4g**3) Product Name:** OSTERBERG ELDERFLOWER SODA WATER ORGANIC**Packaging:** 250ML Glass Bottle**Ingredients:** Organic White Grape Juice From Concentrate, Water, Organic Ginger Juice (10%) From Concentrate, Organic Ginger Extract (0,1%) and Carbon Dioxide.**Brix:** 11.0-12.0**Nutritional Facts** (per 100ml): Sugar 7.4g**4) Product Name:** OSTERBERG BERRIES SODA WATER ORGANIC**Packaging:** 250ML Glass Bottle**Ingredients:** Organic Apple Juice From Concentrate, Water, Organic Blackcurrant Juice (8%) From Concentrate, Organic Raspberry Juice (3%) From Concentrate, Organic Purple Carrot Juice From Concentrate, Organic Lemon Juice From Concentrate, Natural Flavour and Carbon Dioxide.**Brix:** 7.1-8.1**Nutritional Facts** (per 100ml): Sugar 7.4g**5) Product Name:** OSTERBERG RHUBARB SODA WATER ORGANIC**Packaging:** 250ML Glass Bottle**Ingredients:** Organic Apple Juice From Concentrate, Organic Rhubarb Juice (19%), Water, Organic Purple Carrot Juice From Concentrate and Carbon Dioxide.**Brix:** 7.5-8.5**Nutritional Facts** (per 100ml): Sugar 7.9g**6) Product Name:** OSTERBERG ELDERFLOWER FRUIT DRINK**Packaging:** 250ML Glass Bottle**Ingredients:** Organic White Grape Juice From Concentrate, Water, Organic Elderflower Extract-12%, Water, Organic Elderflowers, Acidity Regulators (Citric Acid and Ascorbic Acid) and Organic Lemon Juice From Concentrate.**Brix:** 10.9-11.5**Nutritional Facts** (per 100ml): Sugar 11g**7) Product Name:** OSTERBERG GINGER, PASSION FRUIT, ORANGE, BAOBAB FRUIT SHOT ORGANIC**Packaging:** 250ML Glass Bottle**Ingredients:** Organic Apple Juice From Concentrate, Organic Ginger Juice (25%), Organic Passion Fruit Juice (12%), Organic Orange Juice (8%) From Concentrate, Organic Banana Pulp, Organic Baobab Powder (3%).**Brix:** 10.0-12.0**Nutritional Facts** (per 100ml): Sugar 11.0g**8) Product Name:** OSTERBERG MANGO CHILLI & TURMERIC FRUIT SHOT ORGANIC**Packaging:** 250ML Glass Bottle**Ingredients:** Organic Mango Puree (57%), Organic Orange Juice From Concentrate (30%), Organic Lemon Juice From Concentrate, Organic Turmeric Root Powder (0.4%), Organic Chili Powder (0.2%).**Brix:** 12.1-14.1**Nutritional Facts** (per 100ml): Sugar 8.8g

**9) Product Name:** OSTERBERG GINGER AND LEMON FRUIT SHOT ORGANIC

**Packaging:** 250ML Glass Bottle

**Ingredients:** Organic Apple Juice From Concentrate, Organic Ginger Juice (30%), Organic Lemon Juice (5%) From Concentrate.

**Brix:** 8.2-9.2

**Nutritional Facts** (per 100ml): Sugar 8.5g

**10) Product Name:** OSTERBERG WHITE TEA, LEMON AND TURMERIC TEA DRINK ORGANIC

**Packaging:** 250ML Glass Bottle

**Ingredients:** Organic Apple Juice From Concentrate, Organic Cold Brewed White Tea (32%), Water, Organic White Tea), Organic Lemon Juice (1%) From Concentrate, Organic Turmeric Juice (0.8%) and Organic Carrot Juice From Concentrate.

**Brix:** 7.2-9.2

**Nutritional Facts** (per 100ml): Sugar 8.2g

**11) Product Name:** OSTERBERG MINT YUZU & ROSEMARY TEA DRINK ORGANIC

**Packaging:** 250ML Glass Bottle

**Ingredients:** Organic Apple Juice From Concentrate, Organic Cold Brewed Mont Tea With Rosemary (38%), (Water, Organic Mint Tea, Organic Rosemary), Organic Yuzu Juice (3%), Organic Lemon Juice From Concentrate, Antioxidant (Ascorbic Acid) and Organic Mint Extract.

**Brix:** 6.5-7.5

**Nutritional Facts** (per 100ml): Sugar 6.9g

The applicable heading for the **OSTERBERG PASSION FRUIT SODA WATER ORGANIC, OSTERBERG GINGER SODA WATER ORGANIC, OSTERBERG ELDERFLOWER SODA WATER ORGANIC, OSTERBERG BERRIES SODA WATER ORGANIC, OSTERBERG RHUBARB SODA WATER ORGANIC, OSTERBERG ELDERFLOWER FRUIT DRINK, OSTERBERG WHITE TEA, LEMON AND TURMERIC TEA DRINK ORGANIC AND OSTERBERG MINT YUZU & ROSEMARY TEA DRINK ORGANIC** is **22.02** and was further classified under **2202.1030- Waters (including mineral & aerated), with added sugar/ sweetening/ flavoured in bottle of 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

The applicable heading for the **OSTERBERG GINGER, PASSION FRUIT, ORANGE, BAOBAB FRUIT SHOT ORGANIC OSTERBERG MANGO CHILLI & TURMERIC FRUIT SHOT ORGANIC AND OSTERBERG GINGER AND LEMON FRUIT SHOT ORGANIC** is **20.09** and was further classified under **2009.9013- Mixtures of fruit/vegetable juices, with no sugar added, in glass.**

**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)

**IMPORTANT NOTICE FOR BTI-133/2024**

- 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)