

CUSTOMS DIVISION

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Binding Tariff Information: BTI-135/2024

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 st AUGUST 2024
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GOODS	<ol style="list-style-type: none"> 1. RAUCH HD ORANGE 100% 2. RAUCH HD APPLE 100% 3. RAUCH HD MULTIVITAMIN 4. RAUCH CA CAPPUCINO 5. RAUCH CA MACCHIATO 6. RAUCH CA INTENSO 7. RAUCH CA VANILLA NUT 8. RAUCH ISOTONIC CITRUS 9. RAUCH ISOTONIC BERRY 10. RAUCH YP WATER BLACKBERRY 11. RAUCH YP PARTY CHERRY 12. RAUCH IT LEMON 13. RAUCH IT LEMON 14. RAUCH IT PEACH 15. RAUCH NA GREEN TEA LEMON 16. RAUCH NA BIO GREEN TEA LEMON 17. RAUCH NA GREEN TEA LEMON 18. RAUCH NA BIO GREEN TEA LEMON
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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	AFCFTA					
2009.1299 RAUCH HD ORANGE 100% (0.5L TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.7199 RAUCH HD APPLE 100% (0.5L TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 RAUCH MULTIVITAMIN (0.5L TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A

2202.9921 RAUCH CA CAPPUCCINO (0.250 L PET BOTTLE)	SCR 10/ LITRE	0%	0%	10%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
2202.9921 RAUCH MACCHIATO (0.250 L PET BOTTLE)	SCR 10/ LITRE	0%	0%	10%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
2202.9921 RAUCH INTENSO (0.250L PET BOTTLE)	SCR 10/ LITRE	0%	0%	10%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
2202.9921 RAUCH VANILLA NUT (0.250 L PET BOTTLE)	SCR 10/ LITRE	0%	0%	10%	0%	N/A	15%	SCR 4/L	SCR1/ BOTTLE
2202.1010 RAUCH ISOTONIC CITRUS (0.50L PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR 4/L	SCR1/ BOTTLE
2202.1010 RAUCH ISOTONIC BERRY (0.50L PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	N/A	SCR1/ BOTTLE
2202.1010 RAUCH YP WATER BLACKBERRY (0.330L PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR 4/L	SCR1/ BOTTLE
2202.1010 RAUCH YP PARTY CHERRY (0.75L PET BOTTLE)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR 4/L	SCR1/ BOTTLE
2202.1020 RAUCH IT LEMON (0.330L METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR 4/L	SCR1/ CAN
2202.1090 RAUCH IT LEMON (1L 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
2202.1020 RAUCH IT PEACH (0.330L METAL CAN)	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	SCR 10/ LITRE	N/A	15%	SCR 4/L	SCR1/ CAN
2202.9949 RAUCH NA GREEN TEA LEMON (1L TETRA PAK)	SCR 10/ LITRE	0%	0%	10%	0%	N/A	15%	N/A	N/A

2202.9949 RAUCH NA BIO GREEN TEA LEMON (1L TETRA PAK)	SCR 10/ LITRE	0%	0%	10%	0%	N/A	15%	N/A	N/A
2202.1010 RAUCH NA GREEN TEA LEMON (0.50L 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
2202.9941 RAUCH NA BIO GREEN TEA LEMON (0.50L PET BOTTLE)	SCR 10/ LITRE	0%	0%	10%	0%	N/A	15%	N/A	SCR 1/ BOTTLE

REMARKS:

The specifications for the **RAUCH JUICES, RAUCH GREEN TEA** and **RAUCH COFFEE** 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: RAUCH HD ORANGE 100%

Packaging: 0.5L Tetra Pak

Ingredients: 100% Orange Juice From Concentrate

Nutritional Fact (per 100ml): Carbohydrates; 9.4 g Sugar; 9.4 g

Brix: 11.7

2) Product Name: RAUCH HD APPLE 100%

Packaging: 0.5L Tetra Pak

Ingredients: 100% Apple Juice From Concentrate

Nutritional Fact (per 100ml): Carbohydrates; 11.5 g Sugar; 10.4 g

Brix: 11.2

3) Product Name: RAUCH HD MULTIVITAMIN

Packaging: 0.5L Tetra Pak

Ingredients: Multi fruit juice from concentrate (apple, orange, pear, pineapple, grape, tangerine, lemon, passion fruit) and puree concentrate (banana, apple, peach, mango, guava, apricot), vitamins (thiamin, riboflavin, B6, C, E, biotin, calcium-D-pantothenate, niacin); beta-carotene.

Nutritional Fact (per 100ml): Carbohydrates; 10.8 g Sugar; 10.1 g

Brix: 11.7

4) Product Name: RAUCH CA CAPPUCCINO

Packaging: 0.250 L Pet Bottle

Ingredients: 71% Milk, water, sugar, 1,1% coffee extract, colour: caramel; stabilisers: sodium phosphates, cellulose, cellulose gum; artificial coffee aroma, iodized table salt (salt, potassium iodate).

Nutritional Fact (per 100ml): Carbohydrates; 10.9 g Sugar; 10.3 g

Brix: 11.2

5) Product Name: RAUCH MACCHIATO

Packaging: 0.250 L Pet Bottle

Ingredients: 71% Milk, water, sugar, 1,1% coffee extract, colour: caramel; stabilisers: sodium phosphates, cellulose, cellulose gum; artificial coffee aroma, iodized table salt (salt, potassium iodate).

Nutritional Fact (per 100ml): Carbohydrates; 10.8 g Sugar; 10.2 g

6) Product Name: RAUCH INTENSO

Packaging: 0.250 L Pet Bottle

Ingredients: 71% Milk, water, sugar, 1,9% coffee extract, colour: caramel; stabilisers: sodium phosphates, cellulose, cellulose gum; aroma, iodized table salt (salt, potassium iodate).

Nutritional Fact (per 100ml): Carbohydrates; 11.6 g, Sugar; 11.1 g

7) Product Name: RAUCH VANILLA NUT

Packaging: 0.250 L Pet Bottle

Ingredients: 71% Milk, water, sugar, 1% coffee extract, colour: caramel; fat reduced cocoa powder, stabilisers: sodium phosphates, cellulose, cellulose gum; aroma, iodized table salt (salt, potassium iodate).

Nutritional Fact (per 100ml): Carbohydrates; 10.9 g Sugar; 10.3 g

8) Product Name: RAUCHIS SPORT ISOTONIC CITRUS

Packaging: 0.50L Pet Bottle

Ingredients: Water, 9% orange juice and 1% lemon juice from concentrate, saccharose, maltodextrine, acid: citric acid; carbon dioxide, aroma, minerals (sodium chloride, potassium chloride, sodium citrate, dicalcium phosphate, magnesium citrate), vitamins (C, B6, riboflavin, thiamin).

Nutritional Fact (per 100ml): Carbohydrates; 7.3g Sugar; 6.4 g

Brix: 7.6

9) Product Name: RAUCH ISOTONIC BERRY

Packaging: 0.50L Pet Bottle

Ingredients: Water, saccharose, 3,5% multi fruit juice from concentrate (red and black currant, raspberry, elderberry), maltodextrine, carbon dioxide, acid: citric acid; modified starch, vegetable oils (coconut, rape), minerals (sodium chloride, potassium chloride, sodium citrate, dicalcium phosphate, magnesium citrate), aroma, colouring black carrot concentrate, vitamins (C, B6, riboflavin, thiamin).

Nutritional Fact (per 100ml): Carbohydrates; 3.8 g, Sugar; 3.8 g

Brix: 7.2

10) Product Name: RAUCH YP WATER BLACKBERRY

Packaging: 0.330L Pet Bottle

Ingredients: Natural mineral water, sugar, 0, 2% blackberry juice from concentrate, acid: citric acid, aroma.

Nutritional Fact (per 100ml): Carbohydrates; 9.4 g Sugar; 9.4 g

Brix: 3.9

11) Product Name: RAUCH YP PARTY CHERRY

Packaging: 0.75L Pet Bottle

Ingredients: Water, 10% sour cherry juice partly from concentrate, sugar, carbon dioxide, acid: citric acid; aroma, preservatives: sodium benzoate, potassium sorbate.

Nutritional Fact (per 100ml): Carbohydrates; 9.9 g Sugar; 9.9 g

Brix: 10.0

12) Product Name: RAUCH IT LEMON

Packaging: 0.330L Metal Can

Ingredients: Infusion of black tea and rose hip (water, black tea, rose hip), sugar, 1,5% lemon juice from concentrate, acid: citric acid; acidity regulator: sodium citrates; aroma. Tea extract: min. 1,5 g/l

Nutritional Fact (per 100ml): Carbohydrates; 6.7g Sugar; 6.7g

Brix: 6.7

13) Product Name: RAUCH IT LEMON

Packaging: 1L Tetra Pak

Ingredients: Infusion of black tea and rose hip (water, black tea, rose hip), sugar, 1,5% lemon juice from concentrate, acid: citric acid; aroma. Tea extract: min. 1,5 g/l.

Nutritional Fact (per 100ml): Carbohydrates; 6.7g Sugar; 6.7g

Brix: 6.7

14) Product Name: RAUCH IT PEACH

Packaging: 0.330L Metal Can

Ingredients: Infusion of black tea and rose hip (water, black tea, rose hip), sugar, fruit juice from concentrate (1% peach, lemon), acid: citric acid; aroma. Tea extract: min. 1, 5 g/l.

Nutritional Fact (per 100ml): Carbohydrates; 6.7g Sugar; 6.7g

Brix: 6.8

15) Product Name: RAUCH NA GREEN TEA LEMON

Packaging: 1L Tetra Pak

Ingredients: Infusion of green tea (water, green tea), beet sugar, 1% lemon juice from concentrate, acid: citric acid; aroma. Tea extract: min. 1, 5 g/l.

Nutritional Fact (per 100ml): Carbohydrates; 4.5 g Sugar; 4.5 g

Brix: 4.7

16) Product Name: RAUCH NA BIO GREEN TEA LEMON

Packaging: 1L Tetra Pak

Ingredients: Infusion of organic green tea* (water, organic green tea*), 1% organic lemon juice* from organic concentrate*, natural aroma. Tea extract: min. 1, 2 g/l.

Nutritional Fact (per 100ml): Carbohydrates; 0.0 g Sugar; 0.0 g

Brix: 0.3

17) Product Name: RAUCH NA GREEN TEA LEMON

Packaging: 0.50L Pet Bottle

Ingredients: Infusion of green tea (water, green tea), beet sugar, 1% lemon juice from concentrate, acid: citric acid; aroma. Tea extract: min. 1, 5 g/l.

Nutritional Fact (per 100ml): Carbohydrates; 4.5 g Sugar; 4.5 g

Brix: 4.7

18) Product Name: RAUCH NA BIO GREEN TEA LEMON

Packaging: 0.50L Pet Bottle

Ingredients: Infusion of organic green tea* (water, organic green tea*), 1% organic lemon juice* from organic concentrate*, natural aroma. Tea extract: min. 1, 2 g/l.

Nutritional Fact (per 100ml): Carbohydrates; 0.0 g Sugar; 0.0 g

Brix: 0.3

The applicable heading for the **RAUCH HD ORANGE 100%**, **APPLE 100%**, and **MULTIVITAMIN JUICE** is **20.09** and was further classified according to 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 the **RAUCH CA CAPPUCINO, RAUCH CA MACCHIATO, RAUCH CA INTENSO, RAUCH CA VANILLA NUT, RAUCH ISOTONIC CITRUS, RAUCH ISOTONIC BERRY, RAUCH YP WATER BLACKBERRY, RAUCH YP PARTY CHERRY, RAUCH IT LEMON, RAUCH IT LEMON, RAUCH IT PEACH, RAUCH NA GREEN TEA LEMON, RAUCH NA BIO GREEN TEA LEMON, RAUCH NA GREEN TEA LEMON, RAUCH NA BIO GREEN TEA LEMON** is **22.02** and was further classified according to 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 are 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.

SI 14 of 2019 - Excise Tax (Imposition of Sugar Tax on Drinks)

Endorsed by Commissioner of Customs

IMPORTANT NOTICE FOR BTI-135/2024

- 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