

CUSTOMS DIVISION

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Binding Tariff Information: BTI-136/2024

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	20 th AUGUST 2024
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GOODS	1. ENDEMIC DARK RUM
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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					
2208.4020 ENDEMIC DARK RUM (50 ML GLASS BOTTLE)	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 158.4/L	15%	N/A	SCR 2/ GLASS BOTTLE

REMARKS:

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

1) Product Name: ENDEMIC DARK RUM
Description: Dark Original Rum Of Seychelles
Packaging: 50 ML Glass Bottle
Ingredients: Double Distilled Endemic Rum With Touch Of Vanilla, Cinnamon & Caramel. (White Rum, Vanilla Extract, Cinnamon Extract, Caramel).
ABV: 43%
Brix: 2.41

The applicable heading for the **ENDEMIC DARK RUM** is **22.08** and was further classified under **2208.4020- Rum & Other spirits obtained by distilling fermented sugar in immediate bottle of glass.**

The heading covers, **whatever their alcohol strength:**

(C) **All other spirituous beverages not falling** in any preceding heading of this Chapter.

Provided that **their alcoholic strength by volume I less than 80% Vol**, the heading also covers undenatured spirit (ethyl alcohol and neutral spirits) which, contrary to those at (A), (B) and (C) above, are characterised by the absence of secondary constituents giving a flavour or aroma. These spirits remain in the heading whether intended for human consumption or for industrial purposes.

In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% Vol, the heading includes, *inter alia*:

(3) Spirits obtained exclusively by distilling fermented products of the sugar cane (sugar-cane juice, sugar-cane syrup, sugar-cane molasses), e.g, rum, tafia, cachaça.

Endorsed by Commissioner of Customs

IMPORTANT NOTICE FOR BTI-136/2024

- 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