

CUSTOMS DIVISION

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Binding Tariff Information: BTI-140/2024

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. CAPEX LEMON JUICE
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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					
2009.3191 CAPEX LEMON JUICE (250ML PET BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	N/A	SCR1/ BOTTLE

REMARKS:

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

1)Product Name: CAPEX LEMON JUICE

Packaging: 250ML Pet Bottle

Ingredients: Lemon juice from concentrate, Lemon oil, Potassium

Nutritional facts (per 100ml): Carbohydrates; 6.7g Sugars:1.6g

Brix: 8

The applicable heading for the **CAPEX LEMON JUICE** is **20.09** and was further classified under **2009.3191– Single Citrus Fruit Juice, of brix not exceeding 20, in container of PET/Plastics.**

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.

IMPORTANT NOTICE FOR BTI-140/2024

- 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