

CUSTOMS DIVISION

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Binding Tariff Information: BTI-145/2024

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	09 th SEPTEMBER 2024
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GOODS	1. COCO DE MER HUSK INFUSION
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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					
COCO DE MER HUSK INFUSION (250ML, GLASS BOTTLE)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

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

1) **Product Name:** COCO DE MER HUSK INFUSION

Packaging: 250ml Glass Bottle

Ingredient: Endemic white rum, coco de mer husk

Alcohol percentage: 42.5%

Brix: 0.81%

The applicable heading for the **COCO DE MER HUSK INFUSION** is **22.08** and was further classified under **2208.4020- Rum & Other spirits obtn. by distilling fermented sugar in imdt. btls of glass**

22.08-Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol: spirits, liqueurs and other spirituous beverages.

The heading covers, whatever their alcoholic strength :

(A) Spirits produced by distilling wine, cider, or other fermented beverages or fermented grain or other vegetable products, without adding flavouring: they retain, wholly or partly, the secondary constituents (esters, aldehydes, acids, higher alcohols, etc) which give the spirits their peculiar individual flavours and aromas.

Note; Under S.I 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulation, 2023 HS code **2208.4020** is listed under Restricted Goods and an import permit is required prior to import

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-145/2024

- 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