

CUSTOMS DIVISION

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Binding Tariff Information: BTI-147/2024

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	26 th AUGUST 2024
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GOODS	<ol style="list-style-type: none"> 1. CYPRINA GRAPEFRUIT JUICE 2. CYPRINA MANGO JUICE WITH ORANGE & APPLE 3. CYPRINA ORANGE JUICE 4. CYPRINA APPLE JUICE 5. FONTANA ORANGE JUICE 6. FONTANA PINEAPPLE & MANGO JUICE 7. CYPRINA TROPICAL JUICE 8. FONTANA PINEAPPLE & ORANGE JUICE 9. CYPRINA PINEAPPLE JUICE 10. FONTANA POMEGRANATE, APPLE & GRAPE JUICE 11. FONTANA PRUNE JUICE WITH APPLE & GRAPE 12. CYPRINA RED GRAPE 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					
2009.2199 CYPRINA GRAPEFRUIT JUICE (1LT TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/LITRE	N/A
2009.9019 CYPRINA MANGO JUICE WITH ORANGE & APPLE (1LT TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/LITRE	N/A

2009.1299 CYPRINA ORANGE JUICE (1LT TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009. 7199 CYPRINA APPLE JUICE (1LT,250ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.1299 FONTANA ORANGE JUICE (1LT TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.9019 FONTANA PINEAPPLE & MANGO JUICE (1LT TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.9019 CYPRINA TROPICAL JUICE (1LT,250ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.9019 FONTANA PINEAPPLE & ORANGE JUICE (1LT TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.4199 CYPRINA PINEAPPLE JUICE (1LT,250ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.9019 FONTANA POMEGRANATE , APPLE & GRAPE JUICE (1LT TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A

2009.9019 FONTANA PRUNE JUICE WITH APPLE & GRAPE (1LT TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.6199 CYPRINA RED GRAPE JUICE (1LT TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A

REMARKS:

The specifications for the **CYPRINA & FONTANA 100% FRUIT JUICES** 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: CYPRINA GRAPEFRUIT JUICE

Packaging: 1Lt, Tetra Pak

Ingredient: Grapefruit Juice, Made with Concentrate Grapefruit Juice

Nutritional Values (per 100ml): Sugar 9.3g

Brix: 11.00-11.10

2) Product Name: CYPRINA MANGO JUICE WITH ORANGE & APPLE

Packaging: 1Lt, Tetra Pak

Ingredient: Apple Juice (50%), Orange Juice (30%), Made from Concentrated Juices & Mango Pulp (20%).

Nutritional Values (per 100ml): Sugar 11.2g

Brix: 14.0-14.10

2)Product Name: CYPRINA ORANGE JUICE

Packaging: 1Lt, Tetra Pak

Ingredient: Natural Orange Juice, Made from Concentrated Orange Juice

Nutritional Values (per 100ml): Sugar 8.8g

Brix: 11.70-11.80

4) Product Name: CYPRINA APPLE JUICE

Packaging: 1Lt, 250ml Tetra Pak

Ingredient: Natural Apple Juice, Made from Concentrated Apple Juice

Nutritional Values (per 100ml): Sugar 10.1g

Brix: 11.60-11.70

5) Product Name: FONTANA ORANGE JUICE

Packaging: 1Lt, Tetra Pak

Ingredient: Orange Juice, Made from Concentrated Orange Juice.

Nutritional Values (per 100ml): Sugar 8.8g

Brix: 11.70-11.80

6) Product Name: FONTANA PINEAPPLE & MANGO JUICE

Packaging: 1Lt, Tetra Pak

Ingredient: 85% Natural Pineapple Juice and 15% And Mango Puree, Made from Concentrated Pineapple Juice and Mango Puree.

Nutritional Values (per 100ml): Sugar 10.5g

Brix: 12.00-12.10

7) Product Name: CYPRINA TROPICAL JUICE

Packing: 1Lt, 250ml Tetra Pak

Ingredient: Apple Juice (28%), Orange Juice (26%), Pineapple Juice (26%), Lemon Juice (2%), Made from Concentrated Juices and Peach (10%), Banana (5%), Mango (3%) Pulp.

Nutritional Values (per 100ml): Sugar 8.8g

Brix: 12.0-12.10

8) Product Name: FONTANA PINEAPPLE & ORANGE JUICE

Packaging: 1Lt, Tetra Pak

Ingredient: 75% Natural Pineapple Juice and 25% And Orange Juice Made from Concentrated Juices

Nutritional Values (per 100ml): Sugar 11.2g

Brix: 11.80-11.90

9) Product Name: CYPRINA PINEAPPLE JUICE

Packaging: 1Lt, Tetra Pak

Ingredient: Pineapple Juice, Made from Concentrated Pineapple Juice

Nutritional Values (per 100ml): Sugar 10.5g

Brix: 12.80-12.90

10) Product Name: FONTANA POMEGRANATE, APPLE & GRAPE JUICE

Packaging : 1Lt, 250ml Tetra Pak

Ingredient: Natural Apple (40%), Grape (40%) & Pomegranate (20%) Juice, Made from Concentrated Apple, Grape & Pomegranate Juice.

Nutritional Values (per 100ml): Sugar 14g

Brix: 13.0-13.10

11) Product Name: FONTANA PRUNE JUICE WITH APPLE & GRAPE

Packaging: 1Lt, Tetra Pak

Ingredient: Prune Juice with Apple & Grape, Made from Concentrate Juices.

Nutritional Values (per 100ml): Sugar 14g

Brix: 13.0-13.10

12) Product Name: CYPRINA RED GRAPE JUICE

Packaging: 1Lt, Tetra Pak

Ingredient: Natural Red Grape Juice, made from Concentrated Red Grape Juice.

Nutritional Values (per 100ml): Sugar 14g

Brix: 15.9-16.0

The applicable heading for the **CYPRINA & FONTANA 100% FRUIT JUICES** is **20.09** and was further classified according to their constituent material.

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.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-147/2024

- 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.