

CUSTOMS DIVISION

P.O. Box 50, Maison Collet, Republic of Seychelles

Telephone: 4293737, Fax: 4225565, E-Mail Address: commissioner@src.gov.sc



Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-148/2024

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
-------------	---------------------------------

GOODS	<ol style="list-style-type: none"> 1. TIPCO SHOGUN ORANGE JUICE 2. TIPCO APPLE & GRAPE JUICE 3. TIPCO VEGETABLE WITH MIXED FRUIT JUICE WITH VITAMIN C 4. TIPCO 100% MANGOSTEEN & MIXED FRUIT JUICE 5. TIPCO 100% SHOGUN ORANGE JUICE 6. TIPCO 100% MANGO & MIXED FRUIT JUICE 7. TIPCO 100% CRANBERRY & MIXED FRUIT JUICE 8. TIPCO 100% POMEGRANATE & MIXED FRUIT 9. TIPCO 100% APPLE JUICE 10. TIPCO 100% LYCHEE WITH COCONUT WATER 11. TIPCO 100% ALOE VERA & GRAPE 12. TIPCO 100% 32 VEGGIE & MIXED FRUIT JUICE 13. TIPCO 100% BROCCOLI & MIXED FRUIT JUICE 14. TIPCO 100% BEETROOT & MIXED FRUIT JUICE 15. TIPCO 100% MIXED VEGETABLE & FRUIT JUICE CHERRY BERRY FORMULA 16. TIPCO 100% MIXED VEGETABLE & FRUIT JUICE POMEGRANATE FORMULA 17. TIPCO 100% 32 VEGGIE & MIXED FRUIT JUICE 18. TIPCO 100% SHOGUN ORANGE JUICE 19. TIPCO 100% COCONUT WATER 20. TIPCO 100% BROCCOLI & MIXED FRUIT JUICE 21. TIPCO 100% ALOE VERA & GRAPE JUICE 22. TIPCO 100% CARROT & MIXED FRUIT JUICE 23. TIPCO 100% BEETROOT AND MIXED FRUIT JUICE 24. TIPCO 100% KIWI & GRAPE JUICE 25. TIPCO MIXED VEGGIE & FRUIT JUICE 26. TIPCO APPLE & GRAPE JUICE 27. TIPCO SHOTGUN ORANGE JUICE
--------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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 TIPCO SHOGUN ORANGE JUICE (110ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A

2009.9019 TIPCO APPLE & GRAPE JUICE (110ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO VEGETABLE WITH MIXED FRUIT JUICE WITH VITAMIN C (110ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% MANGOSTEEN & MIXED FRUIT JUICE (200ML &500ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.1299 TIPCO 100% SHOGUN ORANGE JUICE (200ML,500ML & 1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% MANGO & MIXED FRUIT JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% CRANBERRY & MIXED FRUIT JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% POMEGRANATE & MIXED FRUIT JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A

2009.7199 TIPCO 100% APPLE JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% LYCHEE WITH COCONUT WATER (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% ALOE VERA & WHITE GRAPE JUICE (1000ML& 500ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% 32 VEGGIE & MIXED FRUIT JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% BROCCOLI & MIXED FRUIT JUICE (1000ML& 500ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% BEETROOT & MIXED FRUIT JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% MIXED VEGETABLE & FRUIT JUICE CHERRY BERRY FORMULA (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A

2009.9019 TIPCO 100% VEGETABLE & FRUIT JUICE POMEGRANATE FORMULA (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% 32 VEGGIE & MIXED FRUIT JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.1299 TIPCO 100% SHOGUN ORANGE JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.8919 TIPCO 100% COCONUT WATER (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% BROCCOLI AND MIXED FRUIT JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% ALOE VERA AND GRAPE JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% CARROT JUICE AND MIXED FRUIT JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A

2009.9019 TIPCO 100% BEETROOT AND MIXED FRUIT JUICE (1000ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO 100% KIWI AND GRAPE JUICE (110ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO MIXED VEGGIE AND FRUIT JUICE (110ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.9019 TIPCO APPLE AND GRAPE JUICE (110ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A
2009.1299 TIPCO SHOGUN JUICE (110ML TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRES	N/A

REMARKS:

The specifications for the **TIPCO JUICES** 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: TIPCO SHOGUN ORANGE JUICE WITH VITAMIN C

Packaging: 110ML Tetra Pak.

Ingredients: Shogun orange juice 99.968%, Vitamin C 0.032%

Nutritional Values (per 100ml): Carbohydrates 10.4g, Sugar 9.25g.

Brix: 10.3.

2) Product Name: TIPCO APPLE & GRAPE JUICE WITH VITAMIN C

Packaging: 110ML Tetra Pak.

Ingredients: Apple juice from apple juice concentrate 79.968%, grape juice from grape juice concentrate 20%, Vitamin C 0.032%.

Nutritional Values (per 100ml): Carbohydrates 10.7g, Sugars 9.36g

Brix: 10.2.

3) Product Name: TIPCO VEGETABLE WITH MIXED FRUIT JUICE WITH VITAMIN C

Packaging: 110ML Tetra Pak.

Ingredients: Spinach juice from spinach juice concentrate 50%, kiwi fruit juice from kiwi fruit juice concentrate 20%, grape juice from grape juice concentrate 15%, orange juice from orange juice concentrate 10%, pineapple juice 4.968%, Vitamin C 0.032%.

Nutritional Values (per 100ml): Carbohydrates 10.4g, Sugar 9.66g

Brix: 10.4.

4) Product Name: TIPCO 100% MANGOSTEEN & MIXED FRUIT JUICE

Packaging: 200ML & 500ML Tetra Pak.

Ingredients: Mangosteen juice 60%, orange juice from orange juice concentrate 25%, lychee juice 15%, grape juice from grape juice concentrate 10%, beetroot juice from beetroot juice concentrate 5%, banana juice 5%.

Nutritional Values (per 100ml): Carbohydrates 10.55g, Sugars 9.44g.

Brix: 11.1.

5) Product Name: TIPCO 100% SHOGUN ORANGE JUICE

Packaging: 200ML, 500ML, 1000ML Tetra Pak.

Ingredients: Shogun orange juice 100%.

Nutritional Values (per 100ml): Carbohydrates 10.46g, Sugars 8.9g.

Brix: 11.1-11.4

6) Product Name: TIPCO 100% MANGO & MIXED FRUIT JUICE

Packaging: 1000ML Tetra Pak.

Ingredients: Mango juice 30%, orange juice 25%, pineapple juice 25%, apple juice 20%.

Nutritional Values (per 100ml): Carbohydrates 13.1g, Sugars 12.53g.

Brix: 12.4.

7) Product Name: TIPCO 100% CRANBERRY & MIXED FRUIT JUICE

Packaging: 1000ML Tetra Pak.

Ingredients: Grape juice from grape juice concentrate 55%, apple juice from apple juice concentrate 30%, cranberry juice from cranberry juice concentrate 15%.

Nutritional Values (per 100ml): Carbohydrates 8.99g, Sugars 8.64g

Brix: 13.6.

8) Product Name: TIPCO 100% POMEGRANATE & MIXED FRUIT JUICE

Packaging: 1000ML Tetra Pak.

Ingredients: Pomegranate juice from pomegranate juice concentrate 60%, grape juice from grape juice concentrate 35%, apple juice from apple juice concentrate 5%.

Nutritional Values (per 100ml): Carbohydrates 7.78g, Sugars 7.47g

Brix: 12.

9) Product Name: TIPCO 100% APPLE JUICE

Packaging: 1000ML Tetra Pak.

Ingredients: Apple juice from apple juice concentrate 100%.

Nutritional Values (per 100ml): Carbohydrates 9.99g, Sugars 8.84g

Brix: 12.2.

10) Product Name: TIPCO 100% LYCHEE WITH COCONUT WATER

Packaging: 1000ML Tetra Pak.

Ingredients: Lychee juice 98%, coconut water 2%.

Nutritional Values (per 100ml): Carbohydrates 8.99g, Sugars 8.64g

Brix: 13.6.

11) Product Name: TIPCO 100% ALOE VERA & GRAPE

Packaging: 1000ML Tetra Pak.

Ingredients: Lychee juice 98%, coconut water 2%.

Nutritional Values (per 100ml): Carbohydrates 8.99g, Sugars 8.64g

Brix: 13.6.

12) Product Name: TIPCO 100% 32 VEGGIE & MIXED FRUIT JUICE

Packaging: 1000ML Tetra Pak.

Ingredients: Mixed vegetable and mixed fruit juice from mixed vegetable and mixed fruit juice concentrate (grape juice, lemon juice, cauliflower juice, parsley juice, spinach juice, passion fruit, banana juice, pomegranate juice, carrot juice, cucumber juice, orange juice, starfruit juice, sweet corn juice, sour sop juice, nata de coco juice, cabbage juice, apple juice, pineapple juice, Chinese cabbage juice, celery juice, sugar cane juice, aloe vera juice, golden tomato juice, strawberry juice, papaya juice, pumpkin juice, mango juice, honey dew melon juice, pear juice, lychee juice, asparagus juice, bitter gourd juice) 40%, orange juice from orange juice concentrate 30%, apple juice from apple juice concentrate 15%, cheng orange juice from cheng orange juice concentrate 10%, mango juice 3%, apple cider 2%.

Nutritional Values (per 100ml): Carbohydrates 10.04g, Sugars 7.38g

Brix: 10.8

13) Product Name: TIPCO 100% BROCCOLI & MIXED FRUIT JUICE

Packaging: 1000ML Tetra Pak.

Ingredients: Broccoli juice 39.5%, Kiwi juice 20%, Tomato juice 10%, Grape juice 10%, Apple juice 8%, Orange juice 7%, Pineapple juice 5%, Green tea powder 0.5%.

Nutritional Values (per 100ml): Carbohydrates 7.19g, Sugars 5.81 g

Brix: 10.1

14) Product Name: TIPCO 100% BEETROOT & MIXED FRUIT JUICE

Packaging: 1000ML Tetra Pak.

Ingredients: Carrot juice 35%, orange juice 25%, beetroot juice 15%, celery juice 10%, tomato juice 5%, passion fruit juice 5%, pineapple juice 5%.

Nutritional Values (per 100ml): Carbohydrates 9.32g, Sugars 7.23 g

Brix: 11.0

15) Product Name: TIPCO 100% MIXED VEGETABLE & FRUIT JUICE CHERRY BERRY FORMULA

Packaging: 1000ML Tetra Pak.

Ingredients: Mixed vegetable juice (carrot, salad, watercress, broccoli, red bell pepper, spinach, lettuce, tomato, parsley) from mixed vegetable juice concentrate 48.75%, mixed cherry berry juice (cherry, strawberry, cranberry, raspberry, blueberry) from mixed cherry berry concentrate 25%, mixed fruit juice (apple, grape, orange, pomegranate) from mixed fruit juice concentrate, dietary fiber 2.5%.

Nutritional Values (per 100ml): Carbohydrates 9.22g, Sugars 5.77g

Brix: 9.5

16) Product Name: TIPCO 100% MIXED VEGETABLE & FRUIT JUICE POMEGRANATE FORMULA

Packaging: 1000ML Tetra Pak.

Ingredients: Mixed fruit juice from mixed vegetable juice concentrate (beetroot, purple carrot, carrot, salad, watercress, red bell pepper, spinach) 48.75%, pomegranate juice from pomegranate concentrate 25%, mixed fruit juice from mixed fruit juice concentrate (orange, apple, pineapple, grape, lychee) 23.75%, fiber 2.5%

Nutritional Values (per 100ml): Carbohydrates 9.70g, Sugars 5.83g

Brix: 9.0

17) Product Name: TIPCO 100% 32 VEGGIE & MIXED FRUIT JUICE

Packaging: 1L, Tetra Pak

Ingredients: 32 Mixed vegetables and mixed fruit juice, from mixed vegetable and mixed fruit juice concentrate (grape juice, lemon juice, cauliflower juice, parsley juice, spinach juice, passion fruit juice, banana juice, pomegranate juice, carrot juice, cucumber juice, orange juice, starfruit juice, sweet con juice, sour sop juice, nata de coco juice, cabbage juice, apple juice, pineapple juice, Chinese cabbage juice, celery juice, sugar cane juice, aloe vera juice, golden tomato juice, strawberry juice, papaya juice, pumpkin juice, mango juice, honey dew melon juice, pear juice, lychee juice, asparagus juice, bitter gourd juice), orange from orange juice concentrate, apple juice from apple juice concentrate, cheng orange juice from cheng orange juice concentrate, mango juice, apple cider

Nutritional Values (per 100ml): sugars 7.38g

Brix: 10.80

18) Product Name: TIPCO 100% SHOGUN ORANGE JUICE

Packaging: 110ml, Tetra Pak

Ingredients: Shogun orange juice

Nutritional Values (per 100ml): sugars 8.9g

Brix: 11.20

19) Product Name: TIPCO 100% COCONUT WATER

Packaging: 1L, Tetra Pak

Ingredients: Coconut water

Nutritional Values (per 100ml): sugars 5.06g

Brix: 10.80

20) Product Name: TIPCO 100% BROCCOLI & MIXED FRUIT JUICE

Packaging: 500ml, Tetra Pak

Ingredients: Broccoli juice, kiwi juice, tomato juice, grape juice, apple juice, orange juice, orange juice, pineapple juice, green tea powder.

Nutritional Values (per 100ml): sugars 5.80

Brix: 10.10

21) Product Name: TIPCO 100% ALOE VERA & GRAPE JUICE

Packaging: 1L, Tetra Pak

Ingredients: Aloe vera juice, white grape juice

Nutritional Values (per 100ml): sugars 9.68

Brix: 12.0

22) Product Name: TIPCO 100% CARROT & MIXED FRUIT JUICE

Packaging: 1L, Tetra Pak

Ingredients: Carrot juice, orange juice, pineapple juice

Nutritional Values (per 100ml): sugars 9.68

Brix: 11.30

23) Product Name: TIPCO 100% BEETROOT AND MIXED FRUIT JUICE

Packaging: 1L, Tetra Pak

Ingredients: Carrot juice, orange juice, beetroot juice, celery juice, tomato juice, passion fruit juice, pineapple juice

Nutritional Values (per 100ml): sugars 7.23g

Brix: 8.3

24) Product Name: TIPCO 100% KIWI & GRAPE JUICE

Packaging: 1L, Tetra Pak

Ingredients: Kiwi juice from kiwi juice concentrate, grape juice from grape juice concentrate

Nutritional Values (per 100ml): sugars 9.2g

Brix: 11.6

25) Product Name: TIPCO MIXED VEGGIE & FRUIT JUICE

Packaging: 110ml, Tetra Pak

Ingredients: Carrot juice, orange juice, tomato juice, celery juice, passion fruit juice, pineapple juice

Nutritional Values (per 100ml): sugars 8.7g

Brix: 10.30

26) Product Name: TIPCO APPLE & GRAPE JUICE

Packaging: 110ml, Tetra Pak

Ingredients: Kiwi juice from kiwi juice concentrate, grape juice from grape juice concentrate

Nutritional Values (per 100ml): sugars 9.2g

Brix: 11.6

27) Product Name: TIPCO SHOGUN ORANGE JUICE

Packaging: 110ml, Tetra Pak

Ingredients: Shogun orange juice

Nutritional Values (per 100ml): sugars 9.2g

Brix: 11.6

The applicable heading for the **TIPCO SHOGUN ORANGE JUICE, TIPCO APPLE & GRAPE JUICE, TIPCO VEGETABLE WITH MIXED FRUIT JUICE WITH VITAMIN C, TIPCO 100% MANGOSTEEN & MIXED FRUIT JUICE, TIPCO 100% SHOGUN ORANGE JUICE, TIPCO 100% MANGO & MIXED FRUIT JUICE, TIPCO 100% CRANBERRY & MIXED FRUIT JUICE, TIPCO 100% POMEGRANATE & MIXED FRUIT, TIPCO 100% APPLE JUICE, TIPCO 100% LYCHEE WITH COCONUT WATER, TIPCO 100% ALOE VERA & GRAPE, TIPCO 100% 32 VEGGIE & MIXED FRUIT JUICE, TIPCO 100% BROCCOLI & MIXED FRUIT JUICE, TIPCO 100% BEETROOT & MIXED FRUIT JUICE, TIPCO 100% MIXED VEGETABLE & FRUIT JUICE CHERRY BERRY FORMULA, TIPCO 100% MIXED VEGETABLE & FRUIT JUICE POMEGRANATE FORMULA, TIPCO 100% 32 VEGGIE & MIXED FRUIT JUICE, TIPCO 100% SHOGUN ORANGE JUICE, TIPCO 100% COCONUT WATER, TIPCO 100% BROCCOLI & MIXED FRUIT JUICE, TIPCO 100% ALOE VERA & GRAPE JUICE, TIPCO 100% CARROT & MIXED FRUIT JUICE, TIPCO 100% BEETROOT AND MIXED FRUIT JUICE, TIPCO 100% KIWI & GRAPE JUICE, TIPCO MIXED VEGGIE & FRUIT JUICE, TIPCO APPLE & GRAPE JUICE & TIPCO SHOTGUN ORANGE JUICE** 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.

S.I 14 of 2019- Excise Tax (Imposition Of Sugar Tax On Drinks)

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-148/2024

- 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