

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-155/2024

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	16 th September 2024
-------------	---------------------------------

GOODS	1. TAKAMAKA RUM BLANC
--------------	-----------------------

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 TAKAMAKA RUM BLANC (700ML GLASS BOTTLE)	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 158.40 /L	15%	N/A	SCR 2/ BOTTLE
REMARKS:									
The specifications for the TAKAMAKA RUM BLANC 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: TAKAMAKA RUM BLANC Packaging: 700ML GLASS BOTTLE Ingredient: Rum 95.6%, Control and Water. Alcohol percentage: 40.2% Brix: 0.22%									
The applicable heading for TAKAMAKA RUM BLANC is 22.08 and was further classified under 2208.4020 - Rum & Other spirits obtained by distilling fermented sugar in immediate bottles 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.

The Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-155/2024

- 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