

CUSTOMS DIVISION

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Binding Tariff Information: BTI-156/2024

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
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GOODS	<ol style="list-style-type: none"> 1. ABEST ORANGE JUICE 2. ABEST LYCHEE JUICE 3. ABEST SOURSOP JUICE 4. ABEST MIXED FRUIT 5. ABEST RED TIGER ENERGY DRINK 6. ABEST PINEAPPLE 7. ABEST TAMARIND 8. ABEST MANGO JUICE 9. ABEST PASSION FRUIT JUICE 10. ABEST GUAVA 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					
2202.1020 ABEST ORANGE JUICE(330ml,can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/L	SCR1/CAN
2202.1020 ABEST LYCHEE JUICE(330ml,can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/L	SCR1/CAN
2202.1020 ABEST SOURSOPJUICE (330ml,can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/L	SCR1/CAN
2202.1020 ABEST MIXED FRUITJUICE(330 ml,can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/L	SCR1/CAN

2202.9912 ABEST RED TIGER ENERGY DRINK (330ml,can)	SCR5/L	0%	0%	SCR10/L	0%	N/A	15%	SCR4/ L	SCR1/ CAN
2202.1020 ABEST PINEAPPLE JUICE(330ml,can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
2202.1020 ABEST TAMARINDJUICE(330ml,can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
2202.1020 ABEST MANGO JUICE(330ml,can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
2202.1020 ABEST PASSIONN FRUIT JUICE(330ml,can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
2202.1020 ABEST GUAVA JUICE(330ml,can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN
2202.1020 ABEST ORANGE JUICE(330ml,can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/ L	SCR1/ CAN

REMARKS

The specifications for the **ABEST PRODUCTS** 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:** ABEST JUICE
Packaging: 330ml, can
Ingredient: Water, orange juice, sugar, acid citric, sodium citrate, orange flavour, potassium sorbate, vitamin c, sucralose, sunset yellow
Nutritional Values (per 100ml): Carbohydrates 8g Sugar 8g
- 2. Product Name:** ABEST LYCHEE JUICE
Packaging: 330ml, can
Ingredient: Water, lychee juice, sugar, acidity regulator (citric acid E330), lychee flavour, vitamin c, acidity regulator (sodium citrate E331), potassium sorbate E202, sweetener (sucralose E955)
Nutritional Values (per 100ml): Carbohydrates 9g Sugar 9g
- 3. Product Name:** ABEST SOURSOP JUICE
Packaging: 330ml, can
Ingredient: Water, lychee juice, sugar, acidity regulator (citric acid), soursop flavour, vitamin c, acidity regulator (sodium citrate), potassium sorbate, sweetener (sucralose)
Nutritional Values (per 100ml): Carbohydrates 9g Sugar 9g
- 4. Product Name:** ABEST MIX FRUITJUICE
Packaging: 330ml, can
Ingredient: Water, sugar, mango juice, orange juice, passion fruit juice, banana juice, acid citric (E330), sodium citrate (E331), fruit flavour, vitamin c (E300), potassium sorbate (e202), sucralose (E955),sunset yellow (E110)
Nutritional Values (per 100ml): Carbohydrates 9g Sugar 9g

5. **Product name:** Abest Red Tiger energy drink
Packaging: 330ml, can
Ingredient: Water, sugar, acid citric (E330), sodium citrate (E331), taurine, fruit flavour, sodium benzoate (211), caffeine, inositol, choline, lysine, duong ack (E950), duong asp (E951), vitamin b6, vitamin b3, mau sunset yellow (E110), mau tatrazine.
Nutritional Values (per 100ml): Carbohydrates 9g Sugar 9g
6. **Product Name:** ABEST PINEAPPLE JUICE
Packaging: 330ml, can
Ingredient: Water, sugar, pineapple juice, acidity regulator (citric acid (E330), acidity regulator (sodium citrate (E331), pineapple flavour, vitamin c, sweetener sucralose (E955), sunset yellow (E110), tartrazine
Nutritional Values (per 100ml): Carbohydrates 8g Sugar 8g
7. **Product Name:** ABEST TAMARIND JUICE
Packaging: 330ml, can
Ingredient: Water, sugar, tamarind juice, acidity regulator (citric acid (E330), acidity regulator (sodium citrate (E331), tamarind flavour, acidity regulator (citric acid (malic acid E296), preservative (sodium benzoate E211), salt, ,sweetener sucralose (E955), food colour (caramel E150c)
Nutritional Values (per 100ml): Carbohydrates 8g Sugar 8g
8. **Product Name:** ABEST MANGO JUICE
Packaging: 330ml, can
Ingredient: Water, sugar, mango juice, acidity regulator (citric acid (E330), acidity regulator (sodium citrate (E331), mango flavour, preservative (sodium benzoate E211), salt, ,sweetener sucralose (E955), food colour (caramel E160a(ii))
Nutritional Values (per 100ml): Carbohydrates 9g Sugar 9g
9. **Product Name:** ABEST PASSIONFRUIT JUICE
Packaging: 330ml, can
Ingredient: Water, sugar, passionfruit juice, acidity regulator (citric acid (E330), acidity regulator (sodium citrate (E331), passion fruit flavour, preservative (sodium benzoate E211), salt, ,sweetener sucralose (E955), food colour (caramel E150c)
Nutritional Values (per 100ml): Carbohydrates 8g Sugar 8g
10. **Product Name:** ABEST GUAVA JUICE
Packaging: 330ml, can
Ingredient: Water, sugar, guava juice, acidity regulator (citric acid (E330), acidity regulator (sodium citrate (E331), guava flavour, fructose, potassium sorbate (E202), salt, ,sweetener sucralose (E955), food colour (caramel E150c)
Nutritional Values (per 100ml): Carbohydrates 9g Sugar 9g

The applicable heading for the **ABEST PRODUCTS** is **22.02** and was further classified under its constituent materials

22.02-Waters, including mineral waters aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruits or vegetable juices of headings 20.09.

This heading covers non-alcoholic beverages, as defined in notes 3 to this Chapter, not classified under other heading, particularly heading 20.09 or 22.01.

(A) Waters, including mineral water and aerated waters, containing added sugar or other sweetening matter or flavoured.

This group includes, inter alia:

(1) Sweetened or flavoured mineral waters (natural or artificial)

(2) Beverages such as lemonade, orangeade, cola, consisting of ordinary drinking water, sweetened or not, flavoured with fruit juices or essences, or compound extracts, to which citric acid or tartaric acid are sometimes added. They are often aerated with carbon dioxide gas, and are generally presented in bottles or other airtight containers.

(B) Other non-alcoholic beverages, not including beverages not including fruits or vegetables juices of heading 20.09.

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-156/2024

- 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