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## Binding Tariff Information: BTI-159/2024

**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	15 <sup>th</sup> October 2024
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<b>GOODS</b>	<ol style="list-style-type: none"> <li>1. 2023 BALANCE WINEMAKERS SELECTION MERLOT NATURAL MEDIUM DRY RED WINE</li> <li>2. 2023 BALANCE WINEMAKERS SELECTION SHIRAZ NATURAL DRY RED WINE</li> <li>3. 2022 BALANCE WINEMAKERS SELECTION CABERNET SAUVIGNON CABERNET</li> <li>4. 2024 BALANCE WINEMAKERS SELECTION CHARDONNAY NATURAL DRY WHITE</li> <li>5. 2024 BALANCE WINEMAKERS SELECTION SAUVIGNON BLANC NATURAL DRY</li> <li>6. 2024 BALANCE WINEMAKERS SELECTION PINOT GRIGIO NATURAL DRY WHITE</li> <li>7. 2024 BALANCE WINEMAKERS SELECTION PINOTAGE NATURAL MEDIUM DRY RED WINE</li> <li>8. 2024 BALANCE WINEMAKERS SELECTION CHENIN BLANC NATURAL DRY WHITE</li> </ol>
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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					
<b>2204.2119</b> 2023 BALANCE WINEMAKERS SELECTION MERLOT NATURAL MEDIUM DRY RED WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/L	15%	N/A	N/A
<b>2204.2119</b> 2023 BALANCE WINEMAKERS SELECTION SHIRAZ NATURAL DRY RED WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/L	15%	N/A	N/A

<b>2204.2119</b> 2022 BALANCE WINEMAKERS SELECTION CABERNET SAUVIGNON CABERNET (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
<b>2204.2119</b> 2024 BALANCE WINEMAKERS SELECTION CHARDONNAY NATURAL DRY WHITE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
<b>2204.2119</b> 2024 BALANCE WINEMAKERS SELECTION SAUVIGNON BLANC NATURAL DRY (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
<b>2204.2119</b> 2024 BALANCE WINEMAKERS SELECTION PINOT GRIGIO NATURAL DRY WHITE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
<b>2204.2119</b> 2024 BALANCE WINEMAKERS SELECTION PINOTAGE NATURAL MEDIUM DRY RED WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
<b>2204.2119</b> 2024 BALANCE WINEMAKERS SELECTION CHENIN BLANC NATURAL DRY WHITE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
<b>REMARKS:</b>  The specifications for the <b>2024 BALANCE WINEMAKERS SELECTION WINE</b> 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:** 2023 BALANCE WINEMAKERS SELECTION MERLOT NATURAL MEDIUM DRY RED WINE

**Ingredient:** Grapes, Acidity Regulator, Tartaric Acid L (+), Grape Must, Gum Arabic, Preservative (Sulphites)

**Packaging:** 750ML Tetra Pak

**Total Alcoholic Strength:** 14.21%

**Nutritional Values (per 100ml):** Sugar 0.53g

**2) Product Name:** 2023 BALANCE WINEMAKERS SELECTION SHIRAZ NATURAL DRY RED WINE

**Ingredient:** Grapes, Acidity Regulator (Tartaric Acid L (+), Grape Must, Gum Arabic, Preservative (Sulphites)

**Packaging:** 750ML Tetra Pak

**Total Alcoholic Strength:** 13.75%

**Nutritional Values (per 100ml):** Sugar 0.5g

**3) Product Name:** 2022 BALANCE WINEMAKERS SELECTION CABERNET SAUVIGNON CABERNET

**Ingredient:** Grapes, Acidity Regulator (Tartaric Acid L (+), Grape Must, Gum Arabic, Preservative (Sulphites)

**Packaging:** 750ML Tetra Pak

**Total Alcoholic Strength:** 13.65%

**Nutritional Values (per 100ml):** Sugar 0.4g

**4) Product Name:** 2024 BALANCE WINEMAKERS SELECTION CHARDONNAY NATURAL DRY WHITE

**Ingredient:** Grapes, Acidity Regulator (Tartaric Acid L (+), Grape Must, Stabilizer (Carboxymethyl Cellulose), Preservative (Sulphites).

**Packaging:** 750ML Tetra Pak

**Total Alcoholic Strength:** 13.24%

**Nutritional Values (per 100ml):** Sugar 0.4g

**5) Product Name:** 2024 BALANCE WINEMAKERS SELECTION SAUVIGNON BLANC NATURAL DRY

**Ingredient:** Grapes, Acidity Regulator (Tartaric Acid L (+), Grape Must, Stabilizer (Carboxymethyl Cellulose), Preservative (Sulphites).

**Packaging:** 750ML Tetra Pak

**Total Alcoholic Strength:** 12.34%

**Nutritional Values (per 100ml):** Sugar 0.2g

**6) Product Name:** 2024 BALANCE WINEMAKERS SELECTION PINOT GRIGIO NATURAL DRY WHITE

**Ingredient:** Grapes, Acidity Regulator (Tartaric Acid L (+), Grape Must, Stabilizer (Carboxymethyl Cellulose), Preservative (Sulphites).

**Packaging:** 750ML Tetra Pak

**Total Alcoholic Strength:** 12.36%

**Nutritional Values (per 100ml):** Sugar 0.3g

**7) Product Name:** 2024 BALANCE WINEMAKERS SELECTION PINOTAGE NATURAL MEDIUM DRY RED WINE

**Ingredient:** Grapes, Acidity Regulator (Tartaric Acid L (+), Grape Must, Gum Arabic, Preservative (Sulphites)

**Packaging:** 750ML Tetra Pak

**Total Alcoholic Strength:** 13.95%

**Nutritional Values (per 100ml):** Sugar 0.2g

**8) Product Name:** 2024 BALANCE WINEMAKERS SELECTION CHENIN BLANC NATURAL DRY WHITE

**Ingredient:** Grapes, Acidity Regulator (Tartaric Acid L (+), Grape Must, Stabilizer (Carboxymethyl Cellulose), Preservative (Sulphites).

**Packaging:** 750ML Tetra Pak

**Total Alcoholic Strength:** 13.20%

**Nutritional Values (per 100ml):** Sugar 0.3g

The applicable heading for the **2024 BALANCE WINEMAKERS SELECTION WINE** is **22.04** and was further classified under **2204.2119- Wine, alcoholic strength exceeding 8% but not exceeding 16%, 2L or less, in other material.**

**(I) Wine of Fresh Grapes.**

The wine classified in this heading is the final product of the alcoholic fermentation of the must of fresh grapes

This heading includes:

Ordinary wines (red, white or rose')

**(II) Grape must**

Grape must, obtained by pressing fresh grapes, is a greenish-yellow, cloudy liquid with a sweet flavour. It contains in solution a mixture of sugars (glucose and fructose), acids (tartaric, malic, etc.), albuminous, mineral and mucilaginous substances and the aromatic principles which give the wine its characteristics aroma and flavour.

Grape must, unless prevented, ferments spontaneously (the sugars being converted into alcohol); the end-product of this fermentation is wine.

The natural tendency of must to ferment can be inhibited by the process known as mutage which may either retard fermentation or arrest in completely.

**Note;** Under S.I. 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulations 2023, HS Code **2204.2119** is listed under Restricted Goods and an import permit is required prior to importation.

**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-159/2024**

- 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](http://www.src.gov.sc)