

CUSTOMS DIVISION

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Binding Tariff Information: BTI-162/2024

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 th October 2024
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GOODS	<ol style="list-style-type: none"> 1. 2024 BALANCE CLASSIC SAUVIGNON BLANC NATURAL MEDIUM WHITE WINE 2. BALANCE SPARKLING BRUT SAUVIGNON BLANC SPARKLING WINE WHITE 3. BALANCE SWEET TEMPTATION SPARKLING WINE ROSE 4. BALANCE NATURAL SWEET WHITE NATURAL SWEET WINE 5. BALANCE NATURAL SWEET ROSE NAURAL SWEE WINE 6. 2023 BALANCE CLASSIC SHIRAZ MERLOT 2023 SHIRAZ/ MERLOT NATURAL DRY RED WINE 7. 2024 BALANCE CLASSIC CHENIN BLANC/ COLOMBAR CHENIN BLANC/ COLOMBAR NATURAL MEDIUM WHITE WINE 8. 2023 BALANCE CLASSIC CABERNET SAUVIGNON/ MERLOT CABERNET SAUVIGNON/ MERLOT NATURAL DRY RED WINE 9. 2023 BALANCE CLASSIC PINOTAGE SHIRAZ/ PINOTAGE NATURAL DRY RED WINE 10. 2024 BALANCE CLASSIC ROSE NATURAL MEDIUM ROSE WINE 11. BALANCE NS RED NATURAL SWEET WINE
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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					
2204.2119 2024 BALANCE CLASSIC SAUVIGNON BLANC NATURAL MEDIUM WHITE WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/L	15%	N/A	N/A
2204.2119 BALANCE SPARKLING BRUT SAUVIGNON BLANC SPARKLING WINE WHITE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/L	15%	N/A	N/A

2204.2119 BALANCE SWEET TEMPTATION SPARKLING WINE ROSE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
2204.2119 BALANCE NATURAL SWEET WHITE NATURAL SWEET WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
2204.2119 BALANCE NATURAL SWEET ROSE NAURAL SWEET WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
2204.2119 2023 BALANCE CLASSIC SHIRAZ MERLOT 2023 SHIRAZ/ MERLOT NATURAL DRY RED WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
2204.2119 2024 BALANCE CLASSIC CHENIN BLANC/ COLOMBAR CHENIN BLANC/ COLOMBAR NATURAL MEDIUM WHITE WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
2204.2119 2023 BALANCE CLASSIC CABERNET SAUVIGNON/ MERLOT CABERNET SAUVIGNON/ MERLOT NATURAL DRY RED WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
2204.2119 2023 BALANCE CLASSIC PINOTAGE SHIRAZ/ PINOTAGE NATURAL DRY RED WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A

2204.2119 2024 BALANCE CLASSIC ROSE NATURAL MEDIUM ROSE WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A
2204.2119 BALANCE NS RED NATURAL SWEET WINE (750ML TETRA PAK)	0%	0%	0%	0%	0%	SCR 48.40/ L	15%	N/A	N/A

REMARKS:

The specifications for the **2023 & 2024 BALANCE ASSORTED WINE**, 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: 2024 BALANCE CLASSIC SAUVIGNON BLANC NATURAL MEDIUM WHITE WINE

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

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 11.92%

Nutritional Values (per 100ml): Sugar 0.65g

2) Product Name: BALANCE SPARKLING BRUT SAUVIGNON BLANC SPARKLING WINE WHITE

Ingredient: Grapes, Carbon Dioxide, Grape Must, Acidity Regulator (Tartaric Acid L (+)), Stabiliser (Carboxymethyl Cellulose), Preservative (Sulphites).

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 12.24%

Nutritional Values (per 100ml): Sugar 2.1g

3) Product Name: BALANCE SWEET TEMPTATION SPARKLING WINE ROSE

Ingredient: Grapes, Carbon Dioxide, Grape Must, Acidity Regulator (Tartaric Acid L (+)), Stabiliser (Carboxymethyl Cellulose), Preservative (Sulphites), Preservative (Sorbic Acid).

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 12.12%

Nutritional Values (per 100ml): Sugar 2.7g

4) Product Name: BALANCE NATURAL SWEET WHITE NATURAL SWEET WINE

Ingredient: Grapes, Grape Must, Acidity Regulator (Tartaric Acid L (+)), Stabiliser (Carboxymethyl Cellulose), Preservative (Sulphites), Preservative (Sorbic Acid)

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 12.10%

Nutritional Values (per 100ml): Sugar 1.2g

5) Product Name: BALANCE NATURAL SWEET ROSE NATURAL SWEET WINE

Ingredient: Grapes, Grape Must, Acidity Regulator (Tartaric Acid L (+)), Stabiliser (Carboxymethyl Cellulose), Preservative (Sulphites), Preservative (Sorbic Acid)

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 12.27%

Nutritional Values (per 100ml): Sugar 3.8g

6) Product Name: 2023 BALANCE CLASSIC SHIRAZ MERLOT 2023 SHIRAZ/ MERLOT NATURAL DRY RED WINE

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

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 13.36%

Nutritional Values (per 100ml): Sugar 0.6g

7) Product Name: 2024 BALANCE CLASSIC CHENIN BLANC/ COLOMBAR CHENIN BLANC/ COLOMBAR NATURAL MEDIUM WHITE WINE

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

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 12.09%

Nutritional Values (per 100ml): Sugar 0.64g

8) Product Name: 2023 BALANCE CLASSIC CABERNET SAUVIGNON/ MERLOT CABERNET SAUVIGNON/ MERLOT NATURAL DRY RED WINE

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

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 13.44%

Nutritional Values (per 100ml): Sugar 0.46g

9) Product Name: 2023 BALANCE CLASSIC PINOTAGE SHIRAZ/ PINOTAGE NATURAL DRY RED WINE

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

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 13.31%

Nutritional Values (per 100ml): Sugar 0.54g

10) Product Name: 2024 BALANCE CLASSIC ROSE NATURAL MEDIUM ROSE WINE

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

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 12.58%

Nutritional Values (per 100ml): Sugar 1g

11) Product Name: BALANCE NS RED NATURAL SWEET WINE

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

Packaging: 750ML Tetra Pak

Total Alcoholic Strength: 12.63%

Nutritional Values (per 100ml): Sugar 4.23g

The applicable heading for the **2023 & 2024 BALANCE ASSORTED 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-162/2024

- 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