

CUSTOMS DIVISION

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Binding Tariff Information: BTI-165/2024

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. JUHAYNA PURE APPLE JUICE 2. JUHAYNA PURE MANGO PEACHJUICE 3. JUHAYNA PURE ORANGE JUICE 4. JUHAYNA PURE COCKTAIL JUICE 5. JUHAYNA PURE GUAVA COCKTAIL JUICE 6. JUHAYNA PURE PINEAPPLE JUICE 7. JUHAYNA FULL CREAM MILK 8. JUHAYNA MIX MILK STRAWBERRY 9. JUHYNA MIX MILK CHOCOLATE
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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					
2009.7199 JUHAYNA PURE APPLE JUICE (1L,TETRAPAK)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2009.9019 JUHAYNA PURE MANGO PEACH JUICE(1L,TETRAPAK)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2009.1299 JUHAYNA PURE ORANGE JUICE(1L,TETRAPAK)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2009.9019 JUHAYNA PURE COCTAIL JUICE(1L,TETRAPAK)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

2009.9019 JUHAYNA PURE GUAVA COCKTAIL JUICE(1L,TETRAPA K)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
2009.4199 JUHAYNA PURE PINEAPPLE JUICE(1L,TETRAPA K)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
0401.2099 JUHAYNA FULL CREAM MILK(1L, TETRAPAK)	0%	0%	0%	0%	0%	N/A	0%	N/A	N/A
2202.9929 JUHAYNA MIX MILK STRAWBERRY (1L,TETRAPAK)	SCR10/L	N/A	N/A	SCR10/L	N/A	N/A	15%	N/A	N/A
2202.9929 JUHAYNA MIX MILK CHOCOLATE(1L,TE TRAPAK)	SCR10/L	N/A	N/A	SCR10/L	N/A	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **JUHAYNA 100% JUICES AND MILK PRODUCTS** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product name:** JUHAYNA PURE APPLE JUICE
Packaging: 1L, tetrapak
Ingredients: Water, apple juice concentrate.
Brix:10.30-10.50
Nutritional facts (per 100ml);carbohydrates:10g sugars:0g
- Product name:** JUHAYNA PURE MANGO PEACH JUICE
Packaging: 1L, tetrapak
Ingredients: Water, puree (mango, peach), antioxidant (E300)
Brix:11.93-11.95
Nutritional facts (per 100ml);carbohydrates:14g sugars:0g
- Product name:** JUHAYNA PURE ORANGE JUICE
Packaging: 1L, tetrapak
Ingredients: Water, orange juice concentrate, antioxidant (E300)
Brix:12.30-12.50
Nutritional facts (per 100ml);carbohydrates:12g sugars:0g
- Product name:** JUHAYNA PURE COCKTAIL JUICE
Packaging: 1L, tetrapak
Ingredients: Water, guava puree, juices concentrates (apple, white grapes, mango, orange, red grapes, mandarin, carrot), antioxidant (E300)
Brix:12.30-12.50
Nutritional facts (per 100ml);carbohydrates:12g sugars:0g
- Product name:** JUHAYNA PURE GUAVA JUICE
Packaging: 1L, tetrapak
Ingredients: Water, guava puree, juices concentrates (apple, white grapes), antioxidant (E300)
Brix:11.50-12.70
Nutritional facts (per 100ml);carbohydrates:12.5g sugars:0g
- Product name:** JUHAYNA PURE PINEAPPLE JUICE
Packaging: 1L, tetrapak
Ingredients: Water, pineapple juice concentrate, antioxidant (E300)
Brix:11.00-11.20
Nutritional facts (per 100ml);carbohydrates:12g sugars:0g

7. **Product name:** JUHAYNA FULL CREAM MILK
Packaging: Tetrapak,1L
Ingredients: 100% natural milk, UHT full cream natural cow milk, 3% fat, 8.25% SNF, free from milk powder, preservatives & any other additives.
Nutritional facts (per 100ml);carbohydrates:14.5g

8. **Product name:** JUHAYNA MIX MILK STRAWBERRY
Packaging: Tetrapak,200ml
Ingredients: Natural standardised sterilised flavoured sweetened cow's milk, sugar, milk powder, stabilisers (E471, E407), food colour (E120), strawberry flavour.
Nutritional facts (per 100ml);carbohydrates:11.5g

9. **Product name:** JUHAYNA MIX MILK CHOCOLATE
Packaging: Tetrapak,200ml
Ingredients: Natural standardised sterilised flavoured sweetened cow's milk, sugar, milk powder, cocoa powder, stabilisers (E471, E407), flavour.
Nutritional facts (per 100ml);carbohydrates:11.5g

The applicable heading for **JUHAYNA 100% JUICES** is **20.09** and was further classified under its constituent materials

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).

The applicable heading for **JUHAYNA FULLCREAM MILK** is **04.01** and was further classified under **0401.2099-Milk/Cream, not reconstituted, not concentrated, fat >1% but <6%, in other materials**

This heading covers milk (as defined in Note 1 to this Chapter), and cream, whether or not pasteurized, sterilized or otherwise preserved, homogenized or peptonized; but it excludes milk and cream which have been concentrated or which contain added sugar or other sweetening matter (**heading 04.02**) and curdled, fermented or acidified milk and cream (**heading 04.03**)

The applicable heading for **JUHAYNA CHOCOLATE and STRAWBERRY MILK** is **22.02** and was further classified under **2202.9929-Milk based drinks, not incld fruit/vegetable juices of 20.09, in other materials**

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.

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

This group includes, inter alia:

(2) Certain other beverages ready for consumption, such as those with a basis of milk and cocoa.

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.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-165/2024

- 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