

CUSTOMS DIVISION

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Binding Tariff Information: BTI-166/2024

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	08th October 2024
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GOODS	<ol style="list-style-type: none"> 1. SUNFEAST MILKSHAKE BELGIAN CHOCOLATE 2. SUNFEAST STRAWBERRY MILKSHAKE 3. SUNFEAST VANILLA MILKSHAKE 4. SUNFEAST BADAM MILKSHAKE
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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					
2202.9921 SUNFEAST MILKSHAKE BELGIAN CHOCOLATE (180ML PLASTIC BOTTLE)	SCR10/L	0%	0%	10%	0%	N/A	15%	SCR4/L	SCR 1/ PET BOTTLE
2202.9921 SUNFEAST STRAWBERRY MILKSHAKE (180ML PLASTIC BOTTLE)	SCR10/L	0%	0%	10%	0%	N/A	15%	SCR4/L	SCR 1/ PET BOTTLE
2202.9921 SUNFEAST VANILLA MILKSHAKE (180ML PLASTIC BOTTLE)	SCR10/L	0%	0%	10%	0%	N/A	15%	SCR4/L	SCR 1/ PET BOTTLE
2202.9921 SUNFEAST BADAM MILKSHAKE (180ML PLASTIC BOTTLE)	SCR10/L	0%	0%	10%	0%	N/A	15%	SCR4/L	SCR 1/ PET BOTTLE

REMARKS:

The specifications for the **SUNFEAST MILKSHAKES** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- 1. Product name:** SUNFEAST MILKSHAKE BELGIAN CHOCOLATE
Packaging: 180ML Plastic Bottle
Ingredients: Toned Milk (86.8%), (min 3% fat), Sugar, Cocoa Solids (1.35%), Stabilizers (E 407, E412), Emulsifier (E471), Belgian Chocolate (0.1%), Emulsifier (E322(i)) and Natural Flavours and Natural Flavouring Substances, Acidity Regulator (E 339(iii)) and Iodized Salt. Contains Added Flavours (Natural Flavours and Natural Flavouring Substances, Nature Identical Flavouring Substances and Artificial Flavouring Substances, Vanilla).
Nutritional facts (per 100ml): Carbohydrates: 17.5g Sugars: 17.5g
- 2. Product name:** SUNFEAST STRAWBERRY MILKSHAKE
Packaging: 180ML Plastic Bottle
Ingredients: Toned Milk (87.7%), Sugar, Strawberry Pulp (0.8%), Emulsifier (Mono and Di-Glycerides of Fatty Acids (from Palm Oil), Nature Identical Flavouring Substances Stabilizer (INS 407), Artificial Flavouring Substances (Strawberry), Iodised Salt, Acidity Regulator (INS 339 (iii), Stabilizers (INS 407, INS 412) and Colours (INS 127, INS 102) and Added Flavour(s), (Nature Identical Flavouring Substance and Artificial Flavouring Substances- Strawberry).
Nutritional facts (per 100ml): Carbohydrates: 17.4g Sugars: 16.7g
- 3. Product name:** SUNFEAST VANILLA MILKSHAKE
Packaging: 180ML Plastic Bottle
Ingredients: Toned Milk (88.7%) (min 3% fat), Sugar, Emulsifier (E471), Stabilizer (E407), Acidity Regulator (E339(iii)), Iodized Salt and Vanilla Extract (0.001%). Contains Permitted Synthetic Food Colour (s), (E 102) and Added Flavour (s) (Nature Identical Flavouring Substances).
Nutritional facts (per 100ml): Carbohydrates: 16.9g Sugars: 16.7g
- 4. Product name:** SUNFEAST BADAM MILKSHAKE
Packaging: 180ML Plastic Bottle
Ingredients: Toned Milk (89.2%) (min 3% fat), Sugar, Almond Bits (0.5%), Water Melon Seed Kernal Bits (0.4%), Emulsifier (E471), Stabilizer (E418, E407), Iodized Salt, Acidity Regulator (E339(iii)) and Saffron. Used as Natural Flavouring Agent. Contains Permitted Synthetic Food Colour(s), E102, E110) and Added Flavours(s), Natural Flavours and Natural Flavouring Substances and Nature Identical Flavouring Substances).
Nutritional facts (per 100ml): Carbohydrates: 15.0g Sugars: 14.9g

The applicable heading for the **SUNFEAST MILKSHAKE** is **22.02** and was further classified **2202.9921- Milk based drinks, not including fruit/vegetable juices of 20.09, in PET/ Plastic.**

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 minerals 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.

IMPORTANT NOTICE FOR BTI-166/2024

- 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