

CUSTOMS DIVISION

P.O. Box 50, Maison Collet, Republic of Seychelles

Telephone: 4293737, Fax: 4225565, E-Mail Address: commissioner@src.gov.sc

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-169/2024

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.

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| Date Issued | 22 nd October 2024 |
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| GOODS | <ol style="list-style-type: none"> 1. UNIKAI UHT 100% ORANGE JUICE- NO SUGAR 2. UNIKAI UHT COCKTAIL NECTAR- NO SUGAR 3. UNIKAI UHT 100% PINEAPPLE JUICE- NO SUGAR 4. UNIKAI UHT 100% APPLE JUICE- NO SUGAR 5. UNIKAI UHT MANGO & GRAPE NECTAR- NO SUGAR |
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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 | | | | | |
| 2202.1090 UNIKAI UHT 100% ORANGE JUICE- NO SUGAR (180ML, 250ML & 1 LITRE TETRA PAK) | SCR10/L | SCR10/L | SCR 10/L | SCR10/L | SCR 10/L | N/A | 15% | SCR 4/L | N/A |
| 2202.1090 UNIKAI UHT COCKTAIL NECTAR- NO SUGAR (180ML & 250ML TETRA PAK) | SCR10/L | SCR10/L | SCR 10/L | SCR10/L | SCR 10/L | N/A | 15% | SCR 4/L | N/A |
| 2202.1090 UNIKAI UHT 100% PINEAPPLE JUICE- NO SUGAR (180ML, 250ML & 1 LITRE TETRA PAK) | SCR10/L | SCR10/L | SCR 10/L | SCR10/L | SCR 10/L | N/A | 15% | SCR 4/L | N/A |

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|---|---------|---------|-------------|---------|-------------|-----|-----|------------|-----|
| 2202.1090 UNIKAI UHT 100% APPLE JUICE- NO SUGAR (250ML& 1 LITRE TETRA PAK) | SCR10/L | SCR10/L | SCR 10/L | SCR10/L | SCR 10/L | N/A | 15% | SCR 4/L | N/A |
| 2202.1090 UNIKAI UHT MANGO & GRAPE NECTAR- NO SUGAR (180ML& 250ML TETRA PAK) | SCR10/L | SCR10/L | SCR 10/L | SCR10/L | SCR 10/L | N/A | 15% | SCR 4/L | N/A |

REMARKS:

The specifications for the **UNIKAI UHT JUICES** 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: UNIKAI UHT 100% ORANGE JUICE- NO SUGAR

Packaging: 180ML, 250ML & 1Litre Tetra Pak

Ingredients: Water 81.98%, Orange Concentrate 18%, Ascorbic Acid 0.02%.

Nutritional Values (per 100ml): Carbohydrates: 10.25g sugars: 5.97g

Brix: 11.2.

2) Product Name: UNIKAI UHT COCKTAIL NECTAR- NO SUGAR

Packaging: 180ML & 250ML Tetra Pak

Ingredients: Water 79.58%, Mixed Fruit Concentrate 18.2%, Stabilizer, Flavouring, Colour (Beta Carotene), Citric Acid, Ascorbic Acid 2.22%.

Nutritional Values (per 100ml): Carbohydrates: 10.9g sugars: 7.2g

Brix: 12.0

3) Product Name: UNIKAI UHT 100% PINEAPPLE JUICE- NO SUGAR

Packaging: 250ML, 180ML & 1Litre Tetra Pak

Ingredients: Water 78.48%, Pineapple Concentrate 21.5%, Ascorbic Acid 0.02%.

Nutritional Values (per 100ml): Carbohydrates: 10.9g sugars: 7.2g

Brix: 11.55

4) Product Name: UNIKAI UHT 100% APPLE JUICE- NO SUGAR

Packaging: 250ML & 1Litre Tetra Pak

Ingredients: Water 82.98%, Apple Concentrate 17%, Ascorbic Acid 0.02%.

Nutritional Values (per 100ml): Carbohydrates: 10.4g sugars: 9.5g

Brix: 11.8

5) Product Name: UNIKAI UHT MANGO & GRAPE NECTAR- NO SUGAR

Packaging: 180ML, 250ML Tetra Pak Tetra Pak

Ingredients: Water 63.3%, Mango & White Grape Concentrate 34%, Stabilizer, Flavouring, Citric Acid, Ascorbic Acid 2.7%.

Nutritional Values (per 100ml): Carbohydrates: 11.5g sugars: 7.1g

Brix: 11.6

The applicable heading for the **UNIKAI UHT 100% MANGO JUICE, UNIKAI UHT 100% ORANGE JUICE- NO SUGAR, UNIKAI UHT COCKTAIL NECTAR- NO SUGAR, UNIKAI UHT 100% PINEAPPLE JUICE- NO SUGAR, UNIKAI UHT 100% APPLE JUICE- NO SUGAR, UNIKAI UHT MANGO & GRAPE NECTAR- NO SUGAR** is **22.02** and was further classified under **2202.1090- Waters (including mineral & aerated), with added sugar/sweetening/flavoured, in other material.**

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.

S.I 14 of 2019- Excise Tax (Imposition Of Sugar Tax On Drinks)

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-169/2024

- 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