

CUSTOMS DIVISION

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Binding Tariff Information: BTI-171/2024

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	22 nd October 2024
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GOODS	<ol style="list-style-type: none"> 1. GOLD FOUR LOKO 2. WHITE FOUR LOKO 3. BLUE FOUR LOKO 4. STRAWBERRY LEMONADE FOUR LOKO
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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					
2208.7013 GOLD FOUR LOKO	SCR 60/ LITRE	SCR 60/ LITRE	SCR 60/ LITRE	SCR 60/ LITRE	SCR60/ LITRE	SCR 66/ LITRE	15%	SCR 4/ LITRE	SCR1/ CAN
2208.7013 WHITE FOUR LOKO	SCR 60/ LITRE	SCR 60/ LITRE	SCR 60/ LITRE	SCR 60/ LITRE	SCR60/ LITRE	SCR 66/ LITRE	15%	SCR 4/ LITRE	SCR1/ CAN
2208.7013 BLUE FOUR LOKO	SCR 60/ LITRE	SCR 60/ LITRE	SCR 60/ LITRE	SCR 60/ LITRE	SCR60/ LITRE	SCR 66/ LITRE	15%	SCR 4/ LITRE	SCR1/ CAN
2208.7013 STRAWBERRY LEMONADE FOUR LOKO	SCR 60/ LITRE	SCR 60/ LITRE	SCR 60/ LITRE	SCR 60/ LITRE	SCR60/ LITRE	SCR 66/ LITRE	15%	SCR 4/ LITRE	SCR1/ CAN
2208.7013 DARK BERRY BURST FOUR LOKO	SCR 60/ LITRE	SCR 60/ LITRE	SCR 60/ LITRE	SCR 60/ LITRE	SCR60/ LITRE	SCR 66/ LITRE	15%	SCR 4/ LITRE	SCR1/ CAN
REMARKS: The specifications for the FOUR LOKO provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;									

1) Product Name: GOLD FOUR LOKO

Description : Made with vodka

Packaging: 440ml Metal Can

Ingredients: Water, Sugar, Vodka, Carbon Dioxide, Acidity Regulator, Citric Acid, Sodium Citrate, Sodium Benzoate, Fruit Flavour, Colour E1500

ABV: 8.4% Alcohol

Nutritional Values (per 100ml):13.2g

2) Product Name: WHITE FOUR LOKO

Description : Made with vodka

Packaging: 440ml Metal Can

Ingredients: Water, Sugar, Vodka, Carbon Dioxide, Acidity Regulator, Citric Acid, Sodium Citrate, Sodium Benzoate, Citrus and Orange Flavour, Lemon Emulsion

ABV: 8.4% Alcohol

Nutritional Values (per 100ml):13.2g

3) Product Name: BLUE FOUR LOKO

Description : Made with vodka

Packaging: 440ml Metal Can

Ingredients: Water, Sugar, Vodka, Carbon Dioxide, Acidity Regulator, Citric Acid, Sodium Citrate, Sodium Benzoate, Fruit Flavour, Colour, E133.

ABV: 8.4% Alcohol

Nutritional Values (per 100ml):10.1g

4) Product Name: STRAWBERRY LEMONADE FOUR LOKO

Description : Made with vodka

Packaging: 440ml Metal Can

Ingredients: Water, Sugar, Vodka, Carbon Dioxide, Acidity Regulator, Citric Acid, Sodium Citrate, Sodium Benzoate, Strawberry and Lemon Flavour, Lemon Emulsion, Colour, E129

ABV: 8.4% Alcohol

Nutritional Values (per 100ml):11.0g

5) Product Name: DARK BERRY BURST FOUR LOKO

Description : Made with vodka

Packaging: 440ml Metal Can

Ingredients: Water, Vodka, Sugar, Carbon Dioxide, Acidity Regulator : Citric Acid, Sodium Citrate, Sodium Benzoate, Forest Fruits & Apple and blackcurrant flavourings, Colorants: E129, E133

ABV: 8.4% Alcohol

Nutritional Values (per 100ml):10.5g

The applicable heading for the **FOUR LOKO** is **22.08** and was further classified under **2208.7013-**

Liqueurs & cordials, alcoholic strength not exceeding 16% in metal.

The heading covers, **whatever their alcohol strength:**

(B) **Liqueurs** and **cordials**, spirituous beverages to which sugar, honey or other natural sweeteners and extracts or essences have been added (e.g., spirituous beverages produced by distilling or by mixing, ethyl alcohol or distilled spirits, with one or more of the following: fruits, flowers or other parts of plants, extracts, essences, essential oils or juices, whether or not concentrated). These products also include liqueurs and cordials containing sugar crystals, fruit or nut juice liqueurs, egg liqueurs, herb liqueurs, berry liqueurs, spice liqueurs, tea liqueurs, chocolate liqueurs, milk liqueurs and honey liqueurs.

Note; Under S.I 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulation, 2023 HS code **2208.7013** is listed under Restricted Goods and an import permit is required prior to import

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-171/2024

- 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