

CUSTOMS DIVISION

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Binding Tariff Information: BTI-172/2024

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. FAN 100% RED GRAPE JUICE 2. FAN 100% APPLE JUICE 3. FAN 100% ORANGE JUICE 4. FAN 100% PINEAPPLE JUICE
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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					
2009.6199 FAN 100% RED GRAPE JUICE (250ML, 1L TETRA PAK SQ PRISMA)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.7199 FAN 100% APPLE JUICE (250ML, 1L TETRA PAK SQ PRISMA)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.1299 FAN 100% ORANGE JUICE (250ML, 1L TETRA PAK SQ PRISMA)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009. 4199 FAN 100% PINEAPPLE JUICE (250ML, 1L TETRA PAK SQ PRISMA)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
REMARKS: The specifications for the FAN 100% FRUIT 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) FAN 100% RED GRAPE JUICE (250ML, 1L TETRA PAK SQ PRISMA)

Ingredient: 100% Red grape juice (made with concentrate red grape juice)

Nutritional Values (per 100ml): Carbohydrates; 14.3g of which sugar; 14.0g

Brix: 13.50 – 13.60

2) FAN 100% APPLE JUICE (250ML, 1L TETRA PAK SQ PRISMA)

Ingredient: 100% Apple juice (made with concentrate apple juice)

Nutritional Values (per 100ml): Carbohydrates; 11.4g of which sugar; 10.1g

Brix: 11.60 – 11.70

3) FAN 100% ORANGE JUICE (250ML, 1L TETRA PAK SQ PRISMA)

Ingredient: 100% Orange juice (made with concentrate orange juice)

Nutritional Values (per 100ml): Carbohydrates; 10.8g of which sugar; 8.8g

Brix: 11.70 – 11.80

4) FAN 100% PINEAPPLE JUICE (250ML, 1L TETRA PAK SQ PRISMA)

Ingredient: 100% Pineapple juice (made with concentrate pineapple juice)

Nutritional Values (per 100ml): Carbohydrates; 11.8g of which sugar; 10.5g

Brix: 12.80 – 12.90

The applicable heading for the **FAN 100% RED GRAPE JUICE, FAN 100% APPLE JUICE, FAN 100% ORANGE JUICE & FAN 100% PINEAPPLE JUICE** is **20.09** and was further classified according to their constituent material.

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).

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-172/2024

- 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

