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## Binding Tariff Information: BTI-177/2024

**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	25 <sup>th</sup> October 2024
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<b>GOODS</b>	<ol style="list-style-type: none"> <li>1. LACNOR ORANGE JUICE</li> <li>2. LACNOR APPLE JUICE</li> <li>3. LACNOR GRAPEFRUIT JUICE</li> <li>4. LACNOR TOMATO JUICE</li> <li>5. LACNOR PINEAPPLE JUICE</li> <li>6. LACNOR GRAPE JUICE</li> <li>7. LACNOR FRUIT COCKTAIL NECTAR</li> <li>8. LACNOR MANGO NECTAR</li> <li>9. LACNOR GUAVA NECTAR</li> <li>10. LACNOR CRANBERRY FRUIT DRINK</li> <li>11. LACNOR ORANGE CARROT NECTAR</li> <li>12. LACNOR PEACH NECTAR</li> </ol>
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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					
<b>2009.1299</b> LACNOR ORANGE JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
<b>2009.7199</b> LACNOR APPLE JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
<b>2009.2199</b> LACNOR GRAPEFRUIT JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A

<b>2009.5099</b> LACNOR TOMATO JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
<b>2009.4199</b> LACNOR PINEAPPLE JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
<b>2009.6199</b> LACNOR GRAPE JUICE (1 LITRE TETRA PAK)	0%	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
<b>2202.1090</b> LACNOR FRUIT COCKTAIL NECTAR (1 LITRE TETRA PAK)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2202.1090</b> LACNOR MANGO NECTAR (1 LITRE TETRA PAK)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2202.1090</b> LACNOR GUAVA NECTAR (1 LITRE TETRA PAK)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2202.1090</b> LACNOR CRANBERRY FRUIT DRINK (1 LITRE TETRA PAK)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2202.1090</b> LACNOR ORANGE CARROT NECTAR (1 LITRE TETRA PAK)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A
<b>2202.1090</b> LACNOR PEACH NECTAR (1 LITRE TETRA PAK)	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR 4/L	N/A

**REMARKS:**

The specifications for the **LACNOR 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:** LACNOR ORANGE JUICE

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** 100% Natural Orange Juice Concentrate, Water, Natural Orange Flavour.

**Nutritional Values (per 100ml):** Carbohydrates 9.24g

**Soluble Solid (Brix):** 11.10

**2)Product Name:** LACNOR APPLE JUICE

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** Natural Apple Juice Concentrate, Water, Natural Orange Flavour.

**Nutritional Values (per 100ml):** Carbohydrates 11.4g

**Soluble Solid (Brix):** 12.90

**3)Product Name:** LACNOR GRAPEFRUIT JUICE

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** Natural Grapefruit Juice Concentrate, Water.

**Nutritional Values (per 100ml):** Carbohydrates 9.2g

**Soluble Solid (Brix):** 10.10

**4)Product Name:** LACNOR TOMATO JUICE

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** Natural Tomato Juice Concentrate, Salt, Water.

**Nutritional Values (per 100ml):** Carbohydrates 4.16g

**5)Product Name:** LACNOR PINEAPPLE JUICE

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** 100% Pineapple Juice Concentrate, Water, Stabilizer E440

**Nutritional Values (per 100ml):** Carbohydrates 12.2g

**Soluble Solid (Brix):** 15.50

**6)Product Name:** LACNOR GRAPE JUICE

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** Natural grape Juice Concentrate, Water.

**Nutritional Values (per 100ml):** Carbohydrates 15.4g

**Soluble Solid (Brix):** 15.50

**7)Product Name:** LACNOR FRUIT COCKTAIL NECTAR

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** Water, 30% Natural Fruit Juice of Apple, Orange, Pineapple, Passion fruit, Apricot, Mango, Guava, Banana and Lime, Sugar, Nature Identical Cocktail and Passionfruit Flavour, Colourant E160a.

**Nutritional Values (per 100ml):** Carbohydrates 12.5g

**8)Product Name:** LACNOR MANGO NECTAR

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** Natural Mango Pulp, Sugar, Acidity Regulator (Citric Acid), Stabilizer E440, Water

**Nutritional Values (per 100ml):** Carbohydrates 14.3g

**9)Product Name:** LACNOR GUAVA NECTAR

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** 25% Natural Guava Pulp, Sugar, Water.

**Nutritional Values (per 100ml):** Carbohydrates 13.4g

**10)Product Name:** LACNOR CRANBERRY FRUIT DRINK

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** 25% Juice, Water, Cranberry Juice Concentrate, Sugar, Natural Cranberry Flavour.

**Nutritional Values (per 100ml):** Carbohydrates 12g

**11)Product Name:** LACNOR ORANGE CARROT NECTAR

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** 30% Juice Concentrate from Orange, Carrot and Lemon, Sugar, Water, Acidity Regulator (Citric Acid), Stabilizer E440.

**Nutritional Values (per 100ml):** Carbohydrates 12.7g

**12)Product Name:** LACNOR PEACH NECTAR

**Packaging:** 1 Litre Tetra Pak.

**Ingredients:** 40% Natural Peach Puree, Sugar, Water

**Nutritional Values (per 100ml):** Carbohydrates 13.6g

The applicable heading for **LACNOR ORANGE JUICE, LACNOR APPLE JUICE, LACNOR GRAPEFRUIT JUICE, LACNOR TOMATO JUICE, LACNOR PINEAPPLE JUICE & LACNOR GRAPE 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).

The applicable heading for **LACNOR FRUIT COCKTAIL NECTAR, LACNOR MANGO NECTAR, LACNOR GUAVA NECTAR, LACNOR CRANBERRY FRUIT DRINK, LACNOR ORANGE CARROT NECTAR & LACNOR PEACH NECTAR JUICE** is **22.02** and was further classified under **2202.1090- Waters (included 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 mineral 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-177/2024**

- 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](http://www.src.gov.sc)

