

CUSTOMS DIVISION

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Binding Tariff Information: BTI-178/2024

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 th October 2024
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GOODS	<ol style="list-style-type: none"> 1. LACNOR FRUIT COCKTAIL 100% JUICE 2. LACNOR ORANGE 100% JUICE (NO SUGAR ADDED) 3. LACNOR ORANGE JUICE 4. LACNOR MANGO 100% JUICE 5. LACNOR PINEAPPLE 100% JUICE (NO SUGAR ADDED) 6. LACNOR PINEAPPLE JUICE 7. LACNOR APPLE 100% JUICE (NO SUGAR ADDED) 8. LACNOR APPLE JUICE 9. LACNOR MANGO NECTAR 10. LACNOR GUAVA NECTAR 11. LACNOR TOMATO JUICE 12. LACNOR CRANBERRY FRUIT DRINK 13. LACNOR STRAWBERRY FLAVOURED MILK (REDUCED SUGAR) 14. LACNOR FULLCREAM MILK 15. LACNOR CHOCOLATE MILK (REDUCED SUGAR) 16. LACNOR BANANA FLAVORED MILK (REDUCED SUGAR) 17. LACNOR LOW FAT MILK 18. LACNOR SKIMMED MILK
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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					
2009.9019 LACNOR FRUIT COCKTAIL 100% JUICE (Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.1299 LACNOR ORANGE 100% JUICE (NO SUGAR ADDED) (Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A

2009.1299 LACNOR ORANGE JUICE (Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.9019 LACNOR MANGO 100% JUICE(Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.4199 LACNOR PINEAPPLE 100% JUICE (NO SUGAR ADDED) (Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.4199 LACNOR PINEAPPLE (Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2009.7199 LACNOR APPLE 100% JUICE (NO SUGAR ADDED) (Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2202.1090 LACNOR MANGO NECTAR (Tetrapak)	SCR10/L	SCR10/L	SCR10/L	10%	SCR10/L	N/A	15%	SCR 4/ LITRE	N/A
2202.1090 LACNOR GUAVA NECTAR (Tetrapak)	SCR10/L	SCR10/L	SCR10/L	10%	SCR10/L	N/A	15%	SCR 4/ LITRE	N/A
2009.5099 LACNOR TOMATO JUICE(Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/ LITRE	N/A
2202.1090 LACNOR CRANBERRY FRUIT DRINK(Tetrapak)	SCR10/L	0%	0%	10%	0%	N/A	15%	N/A	N/A
2202.9929 LACNOR STRAWBERRY FLAVOURED MILK (REDUCED SUGAR) (Tetrapak)	SCR10/L	SCR10/L	SCR10/L	10%	SCR10/L	N/A	15%	N/A	N/A
0401.2019 LACNOR FULLCREAM MILK(Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

2202.9929 LACNOR CHOCOLATE MILK (REDUCED SUGAR) (Tetrapak)	SCR10/L	0%	0%	10%	0%	N/A	15%	N/A	N/A
2202.9929 LACNOR BANANA FLAVORED MILK (REDUCED SUGAR) (Tetrapak)	SCR10/L	0%	0%	10%	0%	N/A	15%	N/A	N/A
0401.2019 LACNOR LOW FAT MILK(Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
0401.1090 LACNOR SKIMMED MILK (Tetrapak)	0%	0%	0%	0%	0%	N/A	15%	N/A	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;

- Product name:** Lacnor fruit cocktail 100% juice
Packaging: 1L, Tetrapak
Brix:12.90
Ingredients: Water, juice concentrate from (apple, white grape, orange, banana, apricot, mango, guava, pineapple, pear, passion fruit and lime), natural multi fruit flavour, antioxidant E300
Nutritional facts (per 100ml): carbohydrates:13.57g **sugars:**13.03g
- Product name:** Lacnor orange 100% juice (no added sugar)
Packaging: 1L, 125ml, 180ml, Tetrapak
Brix: 12.05
Ingredients: Water, orange juice concentrate, natural orange flavour, antioxidant E300
Nutritional facts (per 100ml): carbohydrates:12.2g **sugars:**12.01g
- Product name:** Lacnor orange juice
Packaging: 1L, Tetrapak
Brix: 11.3
Ingredients: Water, orange juice concentrate, natural orange flavour
Nutritional facts (per 100ml): carbohydrates:11.5g **sugars:**11.3g
- Product name:** Lacnor mango 100% juice
Packaging: 1L, 180ml, Tetrapak
Brix: 15.40-15.60
Ingredients: Water, mango pulp, white grape juice concentrate, antioxidant (E300), Natural identical mango flavour
Nutritional facts (per 100ml): carbohydrates:16.4g **sugars:**16.1g
- Product name:** Lacnor pineapple 100% juice (no sugar added)
Packaging: 180ml, 1L, Tetrapak
Brix: 12.9
Ingredients: Water, pineapple juice concentrate, stabiliser E440, antioxidant E300
Nutritional facts (per 100ml): carbohydrates: 13.47g **sugars:**13.27g
- Product name:** Lacnor pineapple juice
Packaging: 1L, Tetrapak
Ingredients: Water, pineapple juice concentrate, stabiliser E440
Nutritional facts (per 100ml): carbohydrates: 13.5g **sugars:**13.3g

7. **Product name:** Lacnor apple 100% juice (no sugar added)
Packaging: 125ml, 180ml, 1L, Tetrapak
Brix: 11.6
Ingredients: Water, apple juice concentrate, antioxidant E300, natural apple flavour.
Nutritional facts (per 100ml): carbohydrates: 11.67g sugars: 11.5g
8. **Product name:** Lacnor apple juice
Packaging: 1L, Tetrapak
Brix: 11.6
Ingredients: Water, apple juice concentrate, natural apple flavour
Nutritional facts (per 100ml): carbohydrates: 11.5g sugars: 11.3g
9. **Product name:** Lacnor mango nectar
Packaging: 1l, tetrapak
Ingredients: Water, mango pulp, sugar, acidity regulator E330, stabiliser E440, antioxidant E300
Nutritional facts (per 100ml): carbohydrates: 15.6g sugars: 15.1g
10. **Product name:** Lacnor guava nectar
Packaging: 1L, Tetrapak
Ingredients: Water, guava pulp, sugar, antioxidant E300
Nutritional facts (per 100ml): carbohydrates: 15.4g sugars: 14.1g
11. **Product name:** Lacnor tomato juice
Packaging: 1L, Tetrapak
Brix: 5.50
Ingredients: Water, tomato paste, salt
Nutritional facts (per 100ml): carbohydrates: 5.7g sugars: 5.19g
12. **Product name:** Lacnor cranberry fruit drink
Packaging: 1L, Tetrapak
Ingredients: Water, cranberry juice concentrate, sugar, antioxidant E300, natural cranberry flavour
Nutritional facts (per 100ml): carbohydrates: 12g sugars: 12g
13. **Product name:** Lacnor strawberry flavoured milk (reduced sugar)
Packaging: 1L, tetrapak
Ingredients: Water, full cream milk powder, skimmed milk powder, sugar, veg emulsifier (E471), stabilisers (E407, E412), strawberry flavour (NI), vitamins A & D3. Min fat 3%, minimum solid not fat 8.25%
Nutritional facts (per 100ml): carbohydrates: 10g sugars: 10g
14. **Product name:** Lacnor fullcream milk
Packaging: 1L, 180ml, tetra pak
Ingredients: Water, full cream milk powder, skimmed milk powder, stabilisers (E407, E412), veg emulsifier (e471), vitamins A & D3, min fat 3%, minimum milk solids not fat 8.25%
Nutritional facts (per 100ml): carbohydrates: 4.5g sugars: 4.5g
15. **Product name:** Lacnor chocolate milk (reduced sugar)
Packaging: 180ml, tetrapak
Ingredients: Water, full cream milk powder, skimmed milk powder, sugar, cocoa powder, veg emulsifier (E471), stabilisers (E407, E412), strawberry flavour (NI), vitamins A & D3. Min fat 3%, minimum solid not fat 8.25%
Nutritional facts (per 100ml): carbohydrates: 10g sugars: 10g
16. **Product name:** Lacnor banana flavored milk (reduced sugar)
Packaging: 180ml, tetrapak
Ingredients: Water, full cream milk powder, skimmed milk powder, sugar, veg emulsifier (E471), stabilisers (E407, E412), banana flavour (NI), vitamins A & D3. Min fat 3%, minimum solid not fat 8.25%
Nutritional facts (per 100ml): carbohydrates: 10g sugars: 10g
17. **Product name:** Lacnor low fat milk
Packaging: 1L, tetrapak
Ingredients: Water, full cream milk powder, skimmed milk powder, vegetable emulsifier (E471), stabilisers (E407, E412), vitamins A & D3. Max fat 1.5%, minimum milk solid not fat 8.5%
Nutritional facts (per 100ml): carbohydrates: 4.8g sugars: 4.8g

18. **Product name:** Lacnor skimmed milk

Packaging: 1L, tetrapak

Ingredients: Water, skimmed milk powder, vegetable emulsifier (E471), stabilisers (E407, E412), vitamins A & D3.
Max fat 0.1%, minimum milk solid not fat 8.5%

Nutritional facts (per 100ml): carbohydrates: 5g **sugars:** 5g

The applicable heading for the **LACNOR 100% JUICES** is **20.09** and was further classified under its constituent materials

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 the **LACNOR NECTAR JUICES** and **LACNOR FLAVORED MILKS** is **22.02** and was further classified under its constituent materials

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.

The applicable heading for the **LACNOR FULL CREAM, SKIMMED MILK** and **LOW FAT MILK** is **04.01** and was further classified under its constituent materials

This heading covers milk (as defined in Note 1 to this Chapter) and cream, whether or not pasteurized, sterilized or otherwise preserved, homogenized or peptonized; but it **excludes** milk and cream which have been concentrated or which contain added sugar or other sweetening matter (**heading 04.02**) and curdled, fermented or acidified milk and cream (**heading 04.03**).

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)

IMPORTANT NOTICE FOR BTI-178/2024

- 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