

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-183/2024

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	30 th October 2024
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GOODS	1. EKV BAVARIA BEER 2. GUINNESS
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BINDING TARIFF INFORMATION - SEYCHELLES									
Customs Management (Tariff and Classification of Goods) Regulations, 2022									
Tariff Classification	MFN (Customs Import Duty)	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
2203.0032 EKU BAVARIA BEER (280ML,Metal Can)	SCR25.93/ L	SCR25.93/ L	SCR25.93 /L	SCR25.93 /L	SCR25. 93/L	SCR23 .08/L	N/A	15%	SCR1/ Can
2203.0032 GUINNESS (330ML,Metal Can)	SCR25.93/ L	SCR25.93/ L	SCR25.93 /L	SCR25.93 /L	SCR25. 93/L	SCR23 .08/L	N/A	15%	SCR1/ Can

REMARKS:

The specifications for the **EKV BAVARIA BEER** and **GUINNESS** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** EKV Bavaria beer
Packaging: 280ML, Metal can
Alcohol percentage (%): 5.4
Ingredients: Water, malt, hops, CO₂
Nutritional facts (per 100ml): Carbohydrates: 3.4g Sugar: 0.1g

2. **Product name:** Guinness
Packaging: 330ml, Metal can
Alcohol percentage (%): 4.9
Ingredients: Water, malt, sugar, hops, CO₂
Nutritional facts (per 100ml): Carbohydrates: 5.5g Sugar: 0.7g

The applicable heading for the **EKU BAVARIA BEER** and **GUINNESS** is **22.03** and was further classified under **2203.0032-Beer not exceeding more than 8% vol in container made of metal**

All these beverages may be either naturally sparkling or artificially charged with carbon dioxide. They remain in the heading when fortified with added alcohol or when the alcohol content has been increased by further fermentation, provided that they retain the character of products falling in the heading. This heading also covers mixtures of non-alcoholic beverages and fermented beverages and mixtures of fermented beverages of the foregoing heading of Chapter 22, e.g., mixtures of lemonade and beer or wine, mixtures of beer and wine, having an alcoholic strength by volume exceeding 0.5 % vol.

Note; Under S.I. 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulations 2019, HS Code **2203.0032** is listed under Restricted Goods and an import permit is required prior to importation.

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-183/2024

- 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