

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-184/2024

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
-------------	-------------------------------

GOODS	1. SWISS MOUNTAIN SPRING PROVENCALE TONIC
--------------	---

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					
2202.1030 SWISS MOUNTAIN SPRING PROVENCALE TONIC (200ML, GLASS BOTTLE)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/L	N/A

REMARKS:

The specifications for the **SWISS MOUNTAIN SPRING PROVENCALE TONIC** 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:** SWISS MOUNTAIN SPRING PROVENCALE TONIC
Packaging: 20cl, glass bottle
Ingredients: Natural mineral mountain spring water (Allegra Switzerland), sugar, carbonic acid; souring agent; citric acid, natural flavour, quinine of natural origin.
Nutritional facts (per 100ml): Carbohydrates: 8.7g Sugars:8.7g

The applicable heading for **SWISS MOUNTAIN SPRING PROVENCALE TONIC** is **2202** and was further classified under **2203.1030- Waters(incl. mineral & aerated),with added sugar/sweetening/flavoured,in btl of glass**

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 minerals 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)

IMPORTANT NOTICE FOR BTI-184/2024

- 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