

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-185/2024

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Date Issued	30 th October 2024
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GOODS	<ol style="list-style-type: none"> 1. FALOODA DRINK WITH ROSE 3 IN 1 2. FALOODA DRINK WITH MANGO 3 IN 1 3. BASIL SEED DRINK WITH STRAWBERRY 4. BASIL SEED DRINK WITH COCKTAIL 5. BASIL SEED DRINK WITH WHITE GRAPE 6. BASIL SEED DRINK WITH LYCHEE 7. BASIL SEED DRINK WITH ORANGE 8. ZORUS ENERGY DRINK
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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					
2202.1030 FALOODA DRINK WITH ROSE 3 IN 1 (290ml, Glass bottle)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/L	N/A
2202.1030 FALOODA DRINK WITH MANGO 3 IN 1 (290ml, glass bottle)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/L	N/A
2202.1030 BASIL SEED DRINK WITH STRAWBERRY (290ml, glass bottle)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/L	N/A

2202.1030 BASIL SEED DRINK WITH COCKTAIL (290ml, glass bottle)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/ L	N/A
2202.1030 BASIL SEED DRINK WITH WHITE GRAPE (290ml, glass bottle)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/ L	N/A
2202.1030 BASIL SEED DRINK WITH LYCHEE(290 ml, glass bottle)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/ L	N/A
2202.1030 BASIL SEED DRINK WITH ORANGE (290ml, glass bottle)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/ L	N/A
2202.1020 ZORUS ENERGY DRINK (250ml, metal can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/ L	N/A

REMARKS:

The specifications for the **FALOODA DRINKS, BASIL SEED DRINKS** and **ZORUS ENERGY DRINK** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product name:** Falooda with rose 3 in 1
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, nata de coco, noddle, sugar, non-diary creamer (glucose syrup, hydrogenated palm kernel oil, dipotassium phosphate (E340ii), distilled monoglyceride (E471), sodium caseinate, silicon dioxide (E551), flavour, emulsifier (E473), rose water flavour (natural identical flavour), artificial colour (E127)
Nutritional facts (per 100ml): carbohydrates:32g sugars:22g
- Product name:** Falooda with mango3 in 1
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, nata de coco, noddle, sugar, non-diary creamer (glucose syrup, hydrogenated palm kernel oil, dipotassium phosphate (E340ii), distilled monoglyceride (E471), sodium caseinate, silicon dioxide (E551), flavour, emulsifier (E473), mango flavour (natural identical flavour),natural colour (e150d), artificial colour (E127), natural colour (e160a)
Nutritional facts (per 100ml): carbohydrates:32g sugars:22g

3. **Product name:** Basil seed drink with strawberry
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, sugar, citric acid (e330), strawberry flavour (natural identical flavour), gelling agent (e418), sucralose (e955), artificial colour (e129)
Nutritional facts (per 100ml): carbohydrates:13g sugars:12g
4. **Product name:** Basil seed drink with cocktail
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, sugar, citric acid (e330), cocktail flavour (natural identical flavour), gelling agent (e418), sucralose (e955), artificial colour (e133)
Nutritional facts (per 100ml): carbohydrates:13g sugars:12g
5. **Product name:** Basil seed drink with white grape
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, sugar, citric acid (e330), white grape flavour (natural identical flavour), gelling agent (e418), sucralose (e955), artificial colour (e133)
Nutritional facts (per 100ml): carbohydrates:13g sugars:12g
6. **Product name:** Basil seed drink with lychee
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, sugar, citric acid (e330), lychee flavour (natural identical flavour), gelling agent (e418), sucralose (e955)
Nutritional facts (per 100ml): carbohydrates:13g sugars:12g
7. **Product name:** Basil seed drink with orange
Packaging: 290ml, glass bottle
Ingredients: Water, basil seed, sugar, citric acid (e330), orange flavour (natural identical flavour), gelling agent (e418), sucralose (e955), artificial colour (e110), artificial colour (e102)
Nutritional facts (per 100ml): carbohydrates:13g sugars:12g
8. **Product name:** Zorus energy drink
Packaging: 250ml, metal can
Ingredients: Parviflora extract, honey, sucrose, taurine, citric acid, caffeine, inositol, nicotinamide, pantothenol, vitamin B6, vitamin B12, natural identical flavour, preservative added, water, add color (e102), (e150d)
Nutritional facts (per 100ml): carbohydrates:13g sugars:12g

The applicable heading for **FALOODA DRINKS, BASIL SEED DRINKS and ZORUS ENERGY DRINK** is **2202** 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 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-185/2024

- 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