

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-186/2024

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	08 th November 2024
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GOODS	1. SLOW TURTLE CIDER GOLD
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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					
2206.0030 SLOW TURTLE CIDER GOLD (330ml, glass bottle)	SCR 17.730/L	SCR 17.730/L	SCR 17.730/L	SCR 17.730/L	SCR 17.730/L	SCR 26.950/L	N/A	15%	SCR 2/ GLASS BOTTLE

REMARKS:

The specifications for the **SLOW TURTLE CIDER GOLD** 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:** SLOW TURTLE CIDER GOLD
Packaging: 330ml, glass bottle
Alcohol percentage (%): 5.5%
Ingredients: Treated water, carbon dioxide, fermented apple concentrate
Nutritional facts (per 100ml): Carbohydrates: 5.8g Sugar: 4.9g

The applicable heading for the **SLOW TURTLE CIDER GOLD** is **22.06** and was further classified under **2206.0030- Other fermented/fermented mixtures & non alcoholic beverages, in glass**

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 **2206.0030** 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-186/2024

- 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