SEYCHELLES REVENUE COMMISSION
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Binding Tariff Information: BTI-38/2025

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	12th March 2025

GOODS	1. DIET PEPSI 2. 7-UP ZERO SUGAR

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**					
2202.9912 DIET PEPSI	SCR 5/L	N/A	N/A	10%	N/A	N/A	15%	N/A	SCR1/CAN
2202.9912 7-UP ZERO SUGAR	SCR 5/L	N/A	N/A	10%	N/A	N/A	15%	N/A	SCR1/CAN

REMARKS:
The specifications for the **DIET PEPSI & 7-UP ZERO SUGAR** provided on finished product samples and specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1) Product Name: DIET PEPSI
Packaging: 300ml metal can
Ingredients: Carbonated water, Color (Caramel), Acidulants (Phosphoric Acid, Citric Acid), Sweetners (Aspartame 410mg/l, Acesulfame Potassium 90mg/l) Acidity Regulator (Sodium Citrate), Preservative (Sodium Benzoate), Caffeine, Natural Cola Flavor
Nutritional Values (per 100ml): Sodium 20mg, Caffeine 12mg, Sugars 0g, Carbohydrates 0g

2) Product Name: 7-UP ZERO SUGAR
Packaging: 300ml metal can
Ingredients: Carbonated water, Natural Citrus Flavor, Acidulants (Citric Acid, Malic Acid) Acidity Regulator (Sodium Citrate), Sweetners (Aspartame 347mg/l, Acesulfame Potassium 90mg/l), Preservative (Sodium Benzoate)
Nutritional Values (per 100ml): Sodium 23g, Sugars 0g, Carbohydrates 0g0

The applicable heading for **DIET PEPSI & 7-UP ZERO SUGAR** 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 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.

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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.

IMPORTANT NOTICE FOR BTI-38/2025

- 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.