

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-44/2025

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	26 th March 2025
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GOODS	1. KREOLE CASK 2. EXTRA NOIRE 3. WHITE RUM
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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					
2208.4090 KREOLE CASK IN 10L BAG IN A BOX	SCR120/L	SCR120/L	SCR120/L	SCR120/L	SCR120 /L	SCR 158.40 /L	15%	N/A	N/A
2208.4090 EXTRA NOIRE RUM IN 10L BAG IN A BOX	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 158.40 /L	15%	N/A	N/A
2208.4090 WHITE RUM 40.2% IN 3L POUCH	SCR120/L	SCR120/L	SCR120/L	SCR120/L	SCR120 /L	SCR 158.40 /L	15%	N/A	N/A

REMARKS:

The specifications for **KREOLE CASK, EXTRA NOIRE & WHITE RUM** 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: KREOLE CASK

Packaging: 10L BAG IN A BOX

Ingredients: 8 years old rum (1%), Caramel (0.03%), Takamaka Aged Rum 2 (56.79%), Refined Sugar (0.2%), Water (41.97%)

Brix Value: 2.62

Alcohol Percentage: 40.3%

2)Product Name: EXTRA NOIRE RUM

Packaging: 10L BAG IN A BOX

Ingredients: 8 years old rum (1%), Caramel (0.03%), Takamaka Aged Rum 1 (57%), Refined Sugar (0.2%), Water (41.77%)

Brix Value: 0.36

Alcohol Percentage: 43%

3)Product Name: WHITE RUM

Packaging: 3L Pouch

Ingredients: Takamaka Base (94.6%), Moalses Rum (45%), High Easter Control Rum (0.45%), Water (54.55%)

Brix Value: 0.19

Alcohol Percentage: 40.2%

The applicable heading for **KREOLE CASK, EXTRA NOIRE RUM & WHITE RUM**, is **22.08** and was further classified under **2208.4090– Rum & Other spirits obtn. by distilling fermented sugar in immediate bottles of other materials**

22.08 – Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages

(A) Spirits produced by distilling wine, cider or other fermented beverages or fermented grain or other vegetable products, without adding flavouring; they retain, wholly or partly, the secondary constituents (esters, aldehydes, acids, higher alcohols, etc.) which give spirits their peculiar individual flavours and aromas.

Note; Under S.I 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulation, 2023 HS code **2208.4090** is listed under Restricted Goods and an import permit is required prior to import.

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-44/2025

- 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