SEYCHELLES REVENUE COMMISSION CUSTOMS DIVISION

P.O. Box 50, Maison Collet, Republic of Seychelles Telephone: 4293737, Fax: 4225565, E-Mail Address: commissioner@src.gov.sc



Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-47/2025

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	12 th March 2025
GOODS	1. ENERGADE MIXED BERRY FLAVOURED DRINK 2. ENERGADE LEMON, LIME AND GINGER FLAVOURED DRINK ZERO SUGAR 3. ENERGADE TROPICAL FLAVORED DRINK 4. ENERGADE GRAPE FLAVOURED DRINK 5. ENERGADE STRAWBERRY AND CUCUMBER FLAVOURED DRINK 6. ENERGADE NAARTJIE FLAVOURED DRINK 7. SWITCH IMMUNE BOOSTER LEMON AND GINGER 8. ENERGADE BLUEBERRY FLAVOURED DRINK

BINDING TARIFF INFORMATION - SEYCHELLES Customs Management (Tariff and Classification of Goods) Regulations, 2022 **FTA** MFN Tariff (Customs Classification **Import COMESA** SADC **AFCFTA** EU/UK **Excise** VAT Sugar Levy Duty) Tax Tax 2202.1010 **ENERGADE** MIXED BERRY N/A SCR1/ SCR10/L SCR10/ SCR10/L 15% SCR10/L SCR10/ N/A **FLAVOURED** Bottle DRINK (500ml, Plastic bottle) 2202.9911 **ENERGADE** LEMON, LIME AND GINGER N/A SCR1/ 0% 10% 15% SCR5/L 0% 0% N/A **FLAVOURED** Bottle DRINK ZERO SUGAR(500ml, Plastic bottle) 2202.1010 **ENERGADE** TROPICAL N/A SCR1/ SCR10/L SCR10/ SCR10/L SCR10/ SCR10/ N/A 15% **FLAVORED** Bottle L DRINK(500ml, Plastic bottle)

2202.1010 ENERGADE GRAPE FLAVOURED DRINK (500ml, Plastic bottle)	SCR10/L	SCR10/	SCR10/L	SCR10/	SCR10/ L	N/A	15%	N/A	SCR1/ Bottle
2202.9911 ENERGADE STRAWBERRY AND CUCUMBER FLAVOURED DRINK ZERO SUGAR (500ml, Plastic bottle)	SCR5/L	Ο%	Ο%	10%	0%	N/A	15%	N/A	SCR1/ Bottle
2202.1010 ENERGADE NAARTJIE FLAVOURED DRINK(500ml, Plastic bottle)	SCR10/L	SCR10/	SCR10/L	SCR10/	SCR10/ L	N/A	15%	N/A	SCR1/ Bottle
2202.1010 SWITCH IMMUNE BOOSTER LEMON AND GINGER (Metal can, 500ml)	SCR10/L	SCR10/	SCR10/L	SCR10/	SCR10/ L	N/A	15%	N/A	SCRI/ Can
2202.1010 ENERGADE BLUEBERRY FLAVOURED DRINK(500ml, Plastic bottle)	SCR10/L	SCR10/	SCR10/L	SCR10/	SCR10/ L	N/A	15%	N/A	SCR1/ Bottle

REMARKS:

The specifications for the **ENERGADE ENERGY DRINK and SWITCH DRINK** provided on finished product samples specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** ENERGADE MIXED BERRY FLAVOURED DRINK

Package: Plastic bottle,500ml

Ingredients: Water, sucrose, citric acid (E330), dextrose monohydrate (contains sulphur dioxide), salt, flavourings, preservatives (sodium benzoate (E211), potassium sorbate (E202), sodium citrate(E331), non-nutritive sweeteners (sodium cyclamate (e952), sodium saccharin(E954), sodium hexametaphosphate (E452i), ascorbic acid (E300), monopotassium phosphate(E340i), dipotassium phosphate(E340ii), colourants (E122,E110)

Nutritional facts (per 100ml) carbohydrates: 4.0g sugars: 3.1g

2. **Product name:** ENERGADE LEMON, LIME AND GINGER FLAVOURED DRINK ZERO SUGAR

Package: Plastic bottle,500ml

Ingredients: Water, citric acid (E330), salt, flavourings, preservatives (sodium benzoate (E211), potassium sorbate (E202), sodium citrate(E331), non-nutritive sweeteners(sucralose(E955) & sodium saccharin(E954), ascorbic acid (E300),), monopotassium phosphate(E340i), (sodium cyclamate (e952), dipotassium phosphate(E340ii), colourants (E104)

Nutritional facts (per 100ml) carbohydrates: 1.0g sugars:0g

3. **Product name:** ENERGADE TROPICAL FLAVORED DRINK

Package: Plastic bottle,500ml

Ingredients: Water, sucrose, citric acid (E330), dextrose monohydrate (contains sulphur dioxide), salt, flavourings, preservatives (sodium benzoate (E211), potassium sorbate (E202), sodium citrate(E331), non-nutritive sweeteners (sodium cyclamate (e952), sodium saccharin(E954), sodium hexametaphosphate (E452i), ascorbic acid (E300), monopotassium phosphate(E340i), dipotassium phosphate(E340ii), colourants (E122,E110)

Nutritional facts (per 100ml) carbohydrates: 4.0g sugars: 3.2g

4. **Product name:** ENERGADE GRAPE FLAVORED DRINK

Package: Plastic bottle,500ml

Ingredients: Water, sucrose, citric acid (E330), dextrose monohydrate (contains sulphur dioxide), salt, flavourings, preservatives (sodium benzoate (E211), potassium sorbate (E202), sodium citrate(E331), non-nutritive sweeteners (sodium cyclamate (E952), sodium saccharin(E954), sodium hexametaphosphate (E452i), ascorbic acid (E300), monopotassium phosphate(E340i), dipotassium phosphate(E340ii), colourants (E122,E110)

Nutritional facts (per 100ml) carbohydrates: 4.0g sugars: 3.9g

5. Product name: ENERGADE STRAWBERRY AND CUCUMBER FLAVOURED DRINK ZERO SUGAR

Package: Plastic bottle,500ml

Ingredients: Water, citric acid (E330), salt, flavourings, preservatives (sodium benzoate (E211), potassium sorbate (E202), sodium citrate(E331), non-nutritive sweeteners (sucralose (E955), sodium saccharin(E954), ascorbic acid (E300), monopotassium phosphate(E340i), dipotassium phosphate(E340ii), colourants (E122,E110)

Nutritional facts (per 100ml) carbohydrates:1g sugars:0g

6. Product name: ENERGADE NAARTJIE FLAVOURED DRINK

Package: Plastic bottle,500ml

Ingredients: Water, sucrose, citric acid (E330), dextrose monohydrate (contains sulphur dioxide),salt, flavourings, preservatives (sodium cyclamate (E952),sodium benzoate (E211), potassium sorbate (E202), sodium citrate(E331), non-nutritive sweeteners (sucralose (E955), sodium saccharin(E954), ascorbic acid (E300), monopotassium phosphate(E340i),dipotassium phosphate(E340ii), colourants (E122,E110)

Nutritional facts (per 100ml) carbohydrates:4g sugars:3.2g

7. Product name: SWITCH IMMUNE BOOSTER LEMON AND GINGER

Package: Metal can,500ml

Ingredients: Carbonated water, sugar, citric acid (E330), trisodium citrate (E331), flavouring, reconstituted lemon juice (3%), colorant (tartrazine (e102), preservative (sodium benzoate (E211), stabilizer (E466), non-nutritive sweeteners (sodium cyclamate, acesulfame-k, saccharin), ascorbic acid (vitamin c (E300), zinc picolinate.

Nutritional facts (per 100ml) carbohydrates: 4.0g sugars: 4.0g

8. **Product name:** ENERGADE BLUEBERRY FLAVOURED DRINK

Package: Plastic bottle,500ml

Ingredients: water, sucrose, citric acid (E330), dextrose monohydrate (contains sulphur dioxide),salt, flavourings, preservatives (sodium cyclamate (E952),sodium benzoate (E211), potassium sorbate (E202), sodium citrate(E331), non-nutritive sweeteners (sucralose (E955), sodium saccharin(E954), sodium hexametaphosphate (E452i), ascorbic acid (E300), monopotassium phosphate(E340i),dipotasium phosphate(E340ii), colourants (E133)

Nutritional facts (per 100ml) carbohydrates:4.0g sugars:3.5g

The applicable heading for **ENERGADE SPORT DRINKS and SWITCH DRINK** is **22.02** and was further classified according to their constituent material.

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-47/2025

- 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.