

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-49/2025

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
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GOODS	1. ASIA FARM FRUIT JUICE CORDIAL – BLACKCURRANT 2. ASIA FARM FRUIT JUICE CORDIAL – ORANGE 3. ASIA FARM FRUIT JUICE CORDIAL – FRUIT PUNCH 4. ASIA FARM FRUIT JUICE CORDIAL – APPLE 5. GREEN LEAVES FRUIT JUICE CORDIAL – BARLEY 6. GREEN LEAVES FRUIT JUICE CORDIAL – LEMON 7. GREEN LEAVES FRUIT JUICE CORDIAL – BLACKCURRANT 8. GREEN LEAVES FRUIT JUICE CORDIAL – LEMON TEA 9. GREEN LEAVES FRUIT JUICE CORDIAL – MANGO JUICE 10. GREEN LEAVES FRUIT JUICE CORDIAL – PEACH TEA 11. GREEN LEAVES FRUIT JUICE CORDIAL – ORANGE 12. GREEN LEAVES FRUIT JUICE CORDIAL – PINK GUAVA 13. GREEN LEAVES – PURPLE TEA LEMON JUICE DRINK 14. GREEN LEAVES – PURPLE TEA PEACH JUICE DRINK 15. GREEN LEAVES – SOUR PLUM JUICE DRINK 16. GREEN LEAVES – CALAMASI SOUR PLUM JUICE DRINK 17. FRUITZ & JOY JUICE DRINK – MANGOSTEEN 18. FRUITZ & JOY JUICE DRINK – SEA SALT LEMON 19. FRUITZ & JOY JUICE DRINK – LONGAN LYCHEE
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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					
2106.9071 ASIA FARM FRUIT JUICE CORDIAL - BLACKCURRANT	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	N/A	N/A
2106.9071 ASIA FARM FRUIT JUICE CORDIAL - ORANGE	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR 4/ LITRE	N/A

2106.9071 ASIA FARM FRUIT JUICE CORDIAL – FRUIT PUNCH	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR 4/ LITRE	N/A
2106.9071 ASIA FARM FRUIT JUICE CORDIAL – APPLE	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR 4/ LITRE	N/A
2106.9071 GREEN LEAVES FRUIT JUICE CORDIAL – BARLEY	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR 4/ LITRE	N/A
2106.9071 GREEN LEAVES FRUIT JUICE CORDIAL – LEMON	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR 4/ LITRE	N/A
2106.9071 GREEN LEAVES FRUIT JUICE CORDIAL – BLACKCURRA NT	SCR1/L	0%	0%	SCR10/L	0%	N/A	15%	N/A	N/A
2106.9071 GREEN LEAVES FRUIT JUICE CORDIAL – LEMON TEA	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR4/ LITRE	N/A
2106.9071 GREEN LEAVES FRUIT JUICE CORDIAL – MANGO JUICE	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR 4/ LITRE	N/A
2106.9071 GREEN LEAVES FRUIT JUICE CORDIAL – PEACH TEA	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR 4/ LITRE	N/A
2106.9071 GREEN LEAVES FRUIT JUICE CORDIAL – ORANGE	SCR10/L	0%	0%	SCR10/L	0%	N/A	15%	SCR 4/ LITRE	N/A
2106.9071 GREEN LEAVES FRUIT JUICE – PINK GUAVA	SCR10/L	0%	0%	SCR0/L	0%	N/A	15%	SCR 4/ LITRE	N/A

2202.1010 GREEN LEAVES – PURPLE TEA LEMON JUICE DRINK	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	0%	15%	SCR 4/ LITRE	SCR1/ BOTTLE
2202.1010 GREEN LEAVES – PURPLE TEA PEACH JUICE DRINK	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	0%	15%	SCR 4/ LITRE	SCR1/ BOTTLE
2202.1010 GREEN LEAVES – SOUR PLUM JUICE DRINK	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	0%	15%	SCR 4/ LITRE	SCR1/ BOTTLE
2202.1010 GREEN LEAVES – CALAMANSI SOUR PLUM JUICE DRINK	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	0%	15%	SCR 4/ LITRE	SCR1/ BOTTLE
2202.1010 FRUITZ & JOY JUICE DRINK – MANGOSTEEN	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	0%	15%	SCR 4/ LITRE	SCR1/ BOTTLE
2202.1010 FRUITZ & JOY JUICE DRINK – SEA SALT LEMON	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	0%	15%	SCR 4/ LITRE	SCR1/ BOTTLE
2202.1010 FRUITZ & JOY JUICE DRINK – LONGAN LYCHEE	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	0%	15%	SCR4/ LITRE	SCR1/ BOTTLE

REMARKS:

The specifications for the **ASIA FARM FRUIT JUICE CORDIAL, GREEN LEAVES FRUIT JUICE CORDIAL, GREEN LEAVE FRUIT JUICE DRINK & FRUITZ & JOY JUICE DRINK**, 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: ASIA FARM FRUIT JUICE CORDIAL - BLACKCURRANT

Packaging: 2 Litres PET

Ingredients: Water, Sugar, Blackcurrant juice concentrate, Citric Acid (E330), Flavouring, Permitted Stabilizer (E415), Colouring (E1222 & E133), Permitted Preservatives (E211) Salt, Sucralose (E955)

Nutritional Values (per 100ml): Carbohydrates 4.8g, Sugar 4.8g

2) Product Name: ASIA FARM FRUIT JUICE CORDIAL - ORANGE

Packaging: 2 Litres PET

Ingredients: Water, Refined Cane Sugar, Orange Juice Concentrate, Citric Acid (E330), Permitted Stabilizer (E415), Flavouring (Orange Flavour), Colouring (E102 & E110) & Sodium Benzoate (E211)

Nutritional Values (per 100ml): Carbohydrates 8.2g, Sugar 7.6g

3) Product Name: ASIA FARM FRUIT JUICE CORDIAL – FRUIT PUNCH

Packaging: 2 Litres PET

Ingredients: Water, Refined Cane Sugar, Concentrate Fruit Juice (orange, mango, pineapple), lemon juice concentrate, Citric Acid (E330), Permitted Stabilizer (E415), Flavouring (orange, mango, pineapple & lemon flavour), Colouring (E102 & E122) & Sodium Benzoate (E211)

Nutritional Values (per 100ml): Carbohydrates 8.2g, 7.6g

4) Product Name: ASIA FARM FRUIT JUICE CORDIAL – APPLE

Packaging: 2 Litres PET

Ingredients: Water, Refined Cane Sugar, Apple Juice Concentrate, Citric Acid (E330), Permitted Stabilizer (E415), Flavouring (Apple Flavour), Colouring (E102 & E122) & Sodium Benzoate

Nutritional Values (per 100ml): Carbohydrates 8.2g, Sugar 7.6g

5) Product Name: GREEN LEAVES FRUIT JUICE CORDIAL – BARLEY

Packaging: 1 Litre PET

Ingredients: Water, Sugar, Barley Extract, Natural Flavouring (Barley Flavour), Permitted Preservatives (E202)

Nutritional Values (per 100ml): Carbohydrates 10.7g, Sugar 10.7g

6) Product Name: GREEN LEAVES FRUIT JUICE CORDIAL – LEMON

Packaging: 1 Litre PET

Ingredients: Water, Sugar, Lemon Juice Concentrate, Citric Acid (E330), Flavouring Colouring (E102) & Sodium Benzoate (E211)

Nutritional Values (per 100ml): Carbohydrates 18.6g, Sugar 18.5g

7) Product Name: GREEN LEAVES FRUIT JUICE CORDIAL – BLACKCURRANT

Packaging: 1 Litre PET

Ingredients: Water, Sugar, Blackcurrant Juice Concentrate, Citric Acid(E330), Flavouring, Permitted Stabilizer (E415), Colouring (E122 & E133), Permitted Preservative (E211), Salt & Sucralose (E955)

Nutritional Values (per 100ml): Carbohydrates 4.8g, Sugar 4.8g

8) Product Name: GREEN LEAVES FRUIT JUICE CORDIAL – LEMON TEA

Packaging: 1 Litre PET

Ingredients: Water, Sugar, Squeezed Lemon Juice, Flavouring (Black Tea Flavour), Citric Acid (E330), Xanthan Gum (E415), Sodium Benzoate (E211), Black Tea Extract, Permitted Colouring (E155, E150d)

Nutritional Values (per 100ml): Carbohydrates 9.0g

9) Product Name: GREEN LEAVES FRUIT JUICE CORDIAL – MANGO JUICE

Packaging: 1 Litre PET

Ingredients: Water, Sugar, Mango Puree, Citric Acid(E330), Flavouring (Mango), Colouring (E102 & E110) & Sodium Benzoate (E211)

Nutritional Values (per 100ml): Carbohydrates 10.7g, Sugar 10.7g

10) Product Name: GREEN LEAVES FRUIT JUICE CORDIAL – PEACH TEA

Packaging: 1 Litre PET

Ingredients: Water, Sugar, Black Tea Extract, Peach Juice Concentrate, Flavouring (Peach), Citric Acid, Sodium Benzoate (E211), Permitted Colouring (E155, E150d)

Nutritional Values (per 100ml): Carbohydrates 9.0g

11)Product Name: GREEN LEAVES FRUIT JUICE CORDIAL – ORANGE

Packaging: 1 Litre PET

Ingredients: Water, Refined Cane Sugar, Orange Juice Concentrate, Citric Acid (E330), Permitted Stabilizer (E415), Flavouring (Orange Flavour), Colouring (E102 & E110) & Sodium Benzoate (E211)

Nutritional Values (per 100ml): Carbohydrates 10.7g, Sugar 10.7g

12) Product Name: GREEN LEAVES FRUIT JUICE – PINK GUAVA

Packaging: 1 Litre PET

Ingredients: Water, Sugar, Pink Guava Puree, Citric Acid, Flavouring (Mango), Colouring & Sodium Benzoate

Nutritional Values (per 100ml): Carbohydrates 10.7g, Sugar 10.7g

13) Product Name: GREEN LEAVES – PURPLE TEA LEMON JUICE DRINK

Packaging: 500ml PET

Ingredients: Water, Sucrose, Freshly Brewed Tea, Fruit Juice Concentrate (Lemon & Mixed Berries), Lemon Flavouring, Ascorbic Acid (E300), Citric Acid (E330) & Steviol Glycosides (E960)

Nutritional Values (per 100ml): Carbohydrates 6.1g, Sugar 4.8g

14) Product Name: GREEN LEAVES – PURPLE TEA PEACH JUICE DRINK

Packaging: 500ml PET

Ingredients: Water, Sucrose, Freshly Brewed Tea, Fruit Juice Concentrate (Lemon & Mixed Berries), Peach Flavouring, Ascorbic Acid (E300), Citric Acid (E300) & Steviol Glycosides (E960)

Nutritional Values (per 100ml): Carbohydrates 5.8g, Sugar 4.8g

15) Product Name: GREEN LEAVES – SOUR PLUM JUICE DRINK

Packaging: 350ml PET

Ingredients: Water, Sugar, Sour Plum Juice (Water, Sour Plum, Sodium Saccharin, Sodium Cyclamate), Flavouring, Salt, Xanthan Gum (E415), Sodium Benzoate (E211), Caramel (E150d)

Nutritional Values (per 100ml): Carbohydrates 12.0g

16) Product Name: GREEN LEAVES – CALAMANSI SOUR PLUM JUICE DRINK

Packaging: 350ml PET

Ingredients: Water, Sugar, Squeezed Calamansi Juice, Sour Plum Juice (Water, Sour Plum, Sodium Saccharin, Sodium Cyclamate), Flavouring, Salt, Xanthan Gum (E415), Sodium Benzoate (E211), Caramel (E150d)

Nutritional Values (per 100ml): Carbohydrates 12.0g

17) Product Name: FRUITZ & JOY JUICE DRINK – MANGOSTEEN

Packaging: 280ml PET

Ingredients: Water, Mangosteen Juice Concentrate, Sugar, Mangosteen Flavouring, Citric Acid (E330), Sea Salt, Xanthan Gum (E415), Sodium Benzoate (E211), Sodium Metabisulphite (E223)

Nutritional Values (per 100ml): Carbohydrates 11.6g

18) Product Name: FRUITZ & JOY JUICE DRINK – LONGAN LYCHEE

Packaging: 280ml PET

Ingredients: Water, Lychee Juice Concentrate, Longan Juice (Water, Longan), Sugar, Longan Fruit Bit, Lychee Flavouring, Citric Acid (E330), Trisodium Citrate (E331iii), Xanthan Gum (E415), Sodium Benzoate (E211), Sodium Metabisulphite (E223)

Nutritional Values (per 100ml): Carbohydrates 12.2g

19) Product Name: FRUITZ & JOY JUICE DRINK – SEA SALT LEMON

Packaging: 280ml PET

Ingredients: Water Squeezed Lemon Juice, Lemon Juice Concentrate, Sugar, Lemon Flavouring, Citric Acid (E330), Sea Salt, Xanthan Gum (E415), Sodium Benzoate (E211), Sodium Metabisulphite (E223)

Nutritional Values (per 100ml): Carbohydrates 10.8g

The applicable heading for **GREEN LEAVES AND FRUITZ & JOY JUICE DRINK** is **2202** and was further classified under **2202.1010 – Waters (incl. mineral & aerated), with added sugar/sweetening/flavoured, in PET/Plastics**

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.

The applicable heading for the **ASIA FARM FRUIT JUICE CORDIAL AND GREEN LEAVES FRUIT JUICE CORDIAL** is **21.06** and was further classified according to their constituent material.

21.06 – Food preparations not elsewhere specified or included

(12) Preparations for the manufacture of lemonades or other beverages, consisting, for example, of:

- Flavoured or coloured syrups, being sugar solutions with natural or artificial substances added to give them the flavour of, for example, certain fruits or plants (raspberry, blackcurrant, lemon, mint, etc.), whether or not containing added citric acid and preservatives;
- Syrup flavoured with an added compound preparation of this heading containing, in particular, either cola essence and citric acid, coloured with caramelized sugar, or citric acid and essential oils of fruit (e.g., lemon or orange);
- Syrup flavoured with fruit or nut juices which have been modified by the addition of constituents (citric acid, essential oil extracted from the fruit, etc.) in such quantities that the balance of the fruit or nut juice constituents as found in the natural juice is clearly upset;
- Concentrated fruit juice with the addition of citric acid (in such a proportion that the total acid content is appreciably greater than that of the natural juice), essential oils of fruit, synthetic sweetening agents, etc.

Such preparations are intended to be consumed as beverages after simple dilution with water or after further treatment. Certain preparations of this kind are intended for adding to other food preparations.

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-49/2025

- 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