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-51/2025

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	05th April 2025

GOODS	1. BROOKES TRU-LEM 2. SUNTISUK NAMMANAW LIME WATER 3. JUMBO LIME JUICE

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**					
2009.3191 BROOKES TRU-LEM (250ML & 500ML PET BOTTLE)	0%	0%	0%	0%	0%	N/A	SCR 4/L	15%	SCR1/ Bottle
2202.1010 SUNTISUK NAMMANAW LIME WATER(*500ML* PET BOTTLE)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	N/A	15%	SCR1/ Bottle
2202.1010 JUMBO LIME JUICE(500ML & 1L PLASTIC BOTTLE)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	N/A	15%	SCR1/ Bottle

REMARKS:
The specifications for the **BROOKES TRU-LEM, SUNTISUK NAMMANAW LIME WATER & JUMBO LIME JUICE** 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: BROOKES TRU-LEM
Description: Tru-lem Unsweetened 100% Lemon Juice
Packaging: 250ml & 500ml PET Bottle
Ingredient: Water, Lemon Juice, Preservative, Sodium Metabisulphite (E223), Flavouring, Antifoaming Agent
Nutritional Values (per 100ml): Sugar 7.1g
Brix: 7.20

2) Product Name: SUNTISUK NAMMANAW
Description: Suntisuk Nammanaw Lime- Flavoured Water
Packaging: 500ml PET Bottle
Ingredient: Water 91.6%, Citric Acid Monohydrate 8% Clouding Agent WO.3G 0.25%, Lemon Yellow 0.1% Sodium Benzoate 0.05%
Nutritional Values (per 100ml): Carbohydrates 1g of which Sugars 0g
Brix: 6.20
3) Product Name: JUMBO LIME JUICE
Description: Jumbo Lime Juice
Packaging: 500ml & 1l Plastic Bottle
Ingredient: Lime Juice 25%, (INS330) 6%, Acidity Regulators (INS102, INS133), Artificial Color Added
Nutritional Values (per 100ml): Sugar 0g
Brix: 4.70

The applicable heading for the **BROOKES TRU-LEM** is **20.09** and was further classified under
2009.3191- Single Citrus Fruit Juice, of brix not exceeding 20, in containers of PET/Plastics

20.09 – Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter (+).

As regards juices, unfermented and not containing added spirit, see Note 6 to this Chapter.
The fruit and vegetable juices of this heading are generally obtained by pressing fresh, healthy and ripe fruit or vegetables. This may be done (as in the case of citrus fruits) by means of mechanical "extractors" operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, blackcurrants and certain vegetables such as carrots and celery).
The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation).

Certain concentrated juices can be distinguished from their corresponding non-concentrated juices on the basis of their Brix value.
Similarly, intermixtures of juices of fruits or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that obtained in similar non-concentrated juices of normal composition).

The applicable heading for the **SUNTISUK NAMMANAW LIME WATER & JUMBO LIME JUICE** is **22.02** and was further classified under **2202.1010- Waters (included. 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.
(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, Fifth Edition (2022) Volume 1.

S.I 14 of 2019- Excise Tax (Imposition Of Sugar Tax On Drinks)

IMPORTANT NOTICE FOR BTI-51/2025

- 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.