SEYCHELLES REVENUE COMMISSION
CUSTOMS DIVISION
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Binding Tariff Information: BTI-53B/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	02nd July 2025

GOODS	1. PARADISE DISTILLERY WHITE RUM 2. PARADISE DISTILLERY DARK RUM

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**					
2208.4020 PARADISE DISTILLERY WHITE RUM	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 158.40 /L	15%	N/A	SCR 2/ BOTTLE
2208.4020 PARADISE DISTILLERY DARK RUM	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 158.40 /L	15%	N/A	SCR 2/ BOTTLE

REMARKS:
The specifications for **PARADISE DISTILLERY WHTE RUM & PARADISE DISTILLERY DARK 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: PARADISE DISTILLERY WHITE RUM
Packaging: 375ML Glass bottle
Ingredients: Ethanol, Water, White Flavor, Rum Essence, Vanilla
Brix: 0.43%
Alcohol Percentage: 25%

2)Product Name: PARADISE DISTILLERY DARK RUM
Packaging: 375ML Glass bottle
Ingredients: Ethanol, Water, Dark Flavor, Rum Essence, Vanilla, Caramel
Brix: 0.69%
Alcohol Percentage: 25%

The applicable heading for **PARADISE DISTILLERY WHTE RUM & PARADISE DISTILLERY DARK RUM** is **22.08** and was further classified under **2208.7022- Liqueurs & cordials, alcoholic strength exceeding 16% but not exceeding 30%, in glass.**

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

The heading covers, whatever their alcoholic strength **:**

(B) Liqueurs and Cordials, being spirituous beverages to which sugar, honey or other natural sweeteners and extracts or essences have been added (e.g., spirituous beverages produced by distilling, or by mixing, ethyl alcohol or distilled spirits, with

one or more of the following: fruits, flowers or other parts of plants, extracts, essences, essential oils or juices, whether or not concentrated. These products also include liqueurs and cordials containing sugar crystals, fruit juice liqueurs, egg liqueurs, herb liqueurs, berry liqueurs, spice liqueurs, tea liqueurs, chocolate liqueurs, milk liqueurs and honey liqueurs.

Note; Under S.I 87of 2023 Customs Management (Prohibited and Restricted Goods) Regulation, 2023 HS code **2208.7022** 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-53/2025

- 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.