

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-55/2025

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	11 th April 2025
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GOODS	1. JUSS BASIL SEED DRINK WITH BLUEBERRIES FLAVOURED 2. JUSS BASIL SEED DRINK WITH WATERMELON & STRAWBERRY FLAVOURED 3. JUSS BASIL SEED DRINK WITH MANGO & PASSION FRUIT FLAVOURED 4. JUSS ICE TEA LEMON FLAVOURED DRINK 5. JUSS ICE TEA PEACH FLAVOURED DRINK 6. JUSS ICE TEA WATERMELON & STRAWBERRY FLAVOURED DRINK 7. JUSS ICE TEA PINEAPPLE & MANGO FLAVOURED DRINK
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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					
2202.1030 JUSS BASIL SEED DRINK WITH BLUEBERRIES FLAVOURED	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR 4/LITRES	N/A
2202.1030 JUSS BASIL SEED DRINK WITH WATERMELON & STRAWBERRY FLAVOURED	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR 4/LITRES	N/A
2202.1030 JUSS BASIL SEED DRINK WITH MANGO & PASSION FRUIT FLAVOURED	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR 4/LITRES	N/A

2202.9942 JUSS ICE TEA LEMON FLAVOURED DRINK	SCR10/L	0%	0%	10%	0%	N/A	15%	N/A	SCR1/ CAN
2202.9942 JUSS ICE TEA PEACH FLAVOURED DRINK	SCR10/L	0%	0%	10%	0%	N/A	15%	N/A	SCR1/ CAN
2202.9942 JUSS ICE TEA WATERMELON & STRAWBERRY FLAVOURED DRINK	SCR10/L	0%	0%	10%	0%	N/A	15%	N/A	SCR1/ CAN
2202.9942 JUSS ICE TEA PINEAPPLE & MANGO FLAVOURED DRINK	SCR10/L	0%	0%	10%	0%	N/A	15%	N/A	SCR1/ CAN

REMARKS:

The specifications for the **JUSS BASIL SEED DRINKS & JUSS ICE TEA FLAVOURED DRINK** provided on finished product sample specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1) Product Name: JUSS BASIL SEED DRINK WITH BLUEBERRIES FLAVOURED

Packaging: 250ml, Glass Bottle

Ingredients: Water, Sugar, Basil Seeds, Acidity Regulators (Malic Acid, Trisodium Citrate), Thickeners (Xanthan Gum, Locust Bean Gum), Flavourings, Black Carrot Juice, Colorant (Brilliant Blue)

Nutritional information per 100 ml: Carbohydrate 10.1g, Sugar 10g.

2) Product Name: JUSS BASIL SEED DRINK WITH WATERMELON & STRAWBERRY FLAVOURED

Packaging: 250ml, Glass Bottle

Ingredients: Water, Sugar, Basil Seed, Acidity Regulator (Malic Acid, TriSodium Citrate), Thickeners (Xanthan Gum, Locust Bean Gum), Flavourings, Black Carrot Juice Concentrate

Nutritional information per 100 ml: Carbohydrate 10.1g, Sugar 10.1g

3) Product Name: JUSS BASIL SEED DRINK WITH MANGO & PASSION FRUIT FLAVOURED

Packaging: 250ml, Glass Bottle

Ingredients: Water, Sugar, Basil Seed (7%), Acidity Regulators (Malic Acid, TriSodium Citrate), Thickeners (Xanthan Gum, Locust Gum), Flavourings, Colorant (Lutein)

Nutritional information per 100 ml: Carbohydrate 10.1g, Sugar 10g.

4) Product Name: JUSS ICE TEA LEMON FLAVOURED DRINK

Packaging: 250ml, Metal Can

Ingredients: Water, Sugar or Fructose–Glucose Syrup, Black Tea Extract, Acidity Regulators (Citric Acid, Sodium Citrate), Flavourings, Antioxidants (Ascorbic Acid), Sweetner (Sucralose)

Nutritional information per 100 ml: Carbohydrate 4.2g, Sugar 4.1g.

5) Product Name: JUSS ICE TEA PEACH FLAVOURED DRINK

Packaging: 250ml, Metal Can

Ingredients: Water, Sugar or Fructose–Glucose Syrup, Black Tea Extract, Acidity Regulators (Citric Acid, Sodium Citrate), Flavouring, Antioxidants (Ascorbic Acid), Sweetner (Sucralose)

Nutritional information per 100 ml: Carbohydrate 4.2g, Sugar 4.1g.

6) Product Name: JUSS ICE TEA WATERMELON & STRAWBERRY FLAVOURED DRINK

Packaging: 250ml, Metal Can

Ingredients: Water, Sugar or Fructose–Glucose Syrup, Black Tea Extract, Acidity Regulators (Citric Acid, Sodium Citrate), Flavourings, Antioxidants (Ascorbic Acid), Sweetner (Sucralose)

Nutritional information per 100 ml: Carbohydrate 4.2g, Sugars 4.1g.

7) Product Name: JUSS ICE TEA PINEAPPLE & MANGO FLAVOURED DRINK

Packaging: 250ml, Metal Can

Ingredients: Water, Sugar or Fructose–Glucose Syrup, Black Tea Extract, Acidity Regulators (Citric Acid, Sodium Citrate), Flavourings, Antioxidants (Ascorbic Acid), Sweetner (Sucralose)

Nutritional information per 100 ml: Carbohydrate 4.2g, Sugars 4.1g

The applicable heading for **JUSS BASIL SEEDS DRINKS & JUSS ICE TEA FLAVOURED DRINK** is **22.02** and was further classified according to their constituent material.

22.02– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.

This heading covers non-alcoholic beverages, as defined in Note 3 to this Chapter, not classified under other headings, particularly heading 20.09 or 22.01.

(A) Waters, including mineral waters 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 or nut 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.

(C) Other non-alcoholic beverages, not including fruit or vegetable 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-55/2025

- 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