

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-56/2025

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Date Issued	08 th April 2025
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GOODS	1. SPARKLING PINEAPPLE 2. ALOE VERA KING BLUEBERRY 3. ALOE VERA KING CRANBERRY 4. ALOE VERA KING MANGO 5. ALOE VERA KING ORIGINAL 6. ALOE VERA KING POMEGRANATE 7. ALOE VERA KING WATERMELON
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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					
2202.1010 SPARKLING PINEAPPLE	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR 4/L	SCR1 /PET
2202.1010 ALOE VERA KING BLUEBERRY	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR 4/L	SCR1 /BOTTLE
2202.1010 ALOE VERA KING CRANBERRY	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR 4/L	SCR1 /BOTTLE
2202.1010 ALOE VERA KING MANGO	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR 4/L	SCR1 /BOTTLE
2202.1010 ALOE VERA KING ORIGINAL	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/L	SCR1 /BOTTLE

2202.1010 ALOE VERA KING POMEGRANATE	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/ L	SCR1 /BOTTLE
2202.1010 ALOE VERA KING WATERMELON	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/ L	SCR1 /BOTTLE

REMARKS:

The specifications for **SPARKLING PINEAPPLE AND ALOE VERA KING DRINKS** 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: SPARKLING PINEAPPLE

Packaging: 350ml, Transparent PET Can

Ingredients: Water, Cane Sugar, Carbon Dioxide, Pineapple Juice, Citric Acid (E330), Pineapple Flavour, Grapefruit Seed Extract, Sucralose

Nutritional Values (per 100ml): Sugars 8g

2)Product Name: ALOE VERA KING BLUEBERRY

Packaging: 500ml PET Bottle

Ingredients: Water, Organic Aloe Vera Juice, Aloe Vera Gel, Cane Sugar, Fructose, Calcium Lactate, Citric Acid, Grape Skin Extract, Natural Blueberry Flavour, Gellan Gum, Red Cabbage Extract, Trisodium Citrate

Nutritional Values (per 100ml): 8.6g

3)Product Name: ALOE VERA KING CRANBERRY

Packaging: 500ml PET Bottle

Ingredients: Water, Organic Aloe Vera Juice, Cane Sugar, Aloe Vera Gel, Fructose, Anthocyanins (E163) (Color), Caramel (E150a) (Color), Citric Acid (E330), Calcium Lactate, Natural Cranberry Flavour, Gellan Gum, Sodium Citrate

Nutritional Values (per 100ml): Sugars 10g

4)Product Name: ALOE VERA KING MANGO

Packaging: 500ml PET Bottle

Ingredients: Water, Organic Aloe Vera Juice, Cane Sugar, Aloe Vera Gel, Citric Acid (E330), Calcium Lactate, Natural Mango Flavour, Ascorbic Acid, Gellan Gum, Beta-Carotene (E160a) (Color), Anthocyanins (E163) (Color), Sodium Citrate, Fructose

Nutritional Values (per 100ml): Sugars 9g

5)Product Name: ALOE VERA KING ORIGINAL

Packaging: 500ml PET Bottle

Ingredients: Water, Organic Aloe Vera Juice, Cane Sugar, Aloe Vera Gel, Calcium Lactate, Citric Acid (E330), Natural Grape Flavour, Gellan Gum, Sodium Citrate, Fructose

Nutritional Values (per 100ml): Sugars 8g

6)Product Name: ALOE VERA KING POMEGRANATE

Packaging: 500ml PET Bottle

Ingredients: Water, Organic Aloe Vera Juice, Cane Sugar, Aloe Vera Gel, Citric Acid (E330), Caramel (E150a) (Colour), Calcium Lactate, Natural Pomegranate Flavour, Anthocyanins (E163) (Colour), Gellan Gum, Sodium Citrate

Nutritional Values (per 100ml): Sugars 9g

7)Product Name: ALOE VERA KING WATERMELON

Packaging: 500ml PET Bottle

Ingredients: Water, Organic Aloe Vera Juice, Cane Sugar, Aloe Vera Gel, Caramel (Colour), Calcium Lactate, Natural Flavours, Citric Acid, Red Cabbage Extract (Colour), Gellan Gum, Blackcurrant (Colour), Trisodium Citrate

Nutritional Values (per 100ml): 9.6g

The applicable heading for **ALOE VERA DRINKS** 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, vegetable juices of heading 20.09.

(C) Other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.

This group includes, inter alia:

- (1) Tamarind nectar rendered ready for consumption as a beverage by the addition of water and sugar and straining.
- (2) Certain other beverages ready for consumption, such as those with a basis of milk and cocoa.

This heading does not include:

- (c) Fruit, nut or vegetable juices, whether or not used as beverages (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-56/2025

- 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.