

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-57/2025

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. SUN BLAST APPLE 2. SUN BLAST MANGO 3. SUN BLAST APPLE STRAWBERRY 4. SUN BLAST MIXED FRUIT 5. SUN BLAST ORANGE
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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					
2202.1090 SUN BLAST APPLE	SCR10/L	SCR10/L	SCR10/L	SCR10/L	0%	0%	15%	SCR 4/L	N/A
2202.1090 SUN BLAST MANGO	SCR10/L	SCR10/L	SCR10/L	SCR10/L	0%	0%	15%	SCR 4/L	N/A
2202.1090 SUN BLAST APPLE STRAWBERRY	SCR10/L	SCR10/L	SCR10/L	SCR10/L	0%	0%	15%	SCR 4/L	N/A
2202.1090 SUN BLAST MIXED FRUIT	SCR10/L	SCR10/L	SCR10/L	SCR10/L	0%	0%	15%	SCR 4/L	N/A
2202.1090 SUN BLAST ORANGE	SCR10/L	SCR10/L	SCR10/L	SCR10/L	0%	0%	15%	SCR 4/L	N/A

REMARKS:

The specifications for the **SUN BLAST JUICE**, provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1) Product Name: SUN BLAST APPLE

Description: Soft Drink with 10% apple juice from concentrate

Packaging: 200ML FOIL POUCH

Ingredient: Water, Apple Juice Concentrate, Sugar, Acid: Citric Acid, Natural Apple Flavouring

Nutritional Values (per 100ml): Carbohydrates 10.1g of which sugars 10g

Brix Values: 10.5 ± 0.2°

2) Product Name: SUN BLAST MANGO

Description: Soft Drink with mango puree & apple juice

Packaging: 200ML FOIL POUCH

Ingredient: Water, Sugar, 7% mango puree, 3% apple juice from concentrate, acid: citric acid; flavouring, antioxidant: ascorbic acid

Nutritional Values (per 100ml): Carbohydrates 10.4g of which sugars 10.4g

Brix Values: 10.5 ± 0.2°

3) Product Name: SUN BLAST APPLE STRAWBERRY

Description: Soft Drink with apple & strawberry juice

Packaging: 200ML FOIL POUCH

Ingredient: Water, 9.5% apple juice from concentrate, sugar, 0.5% strawberry juice from concentrate, acid: citric acid; colouring foods (Carrot concentrate, blackcurrant concentrate), caramel sugar syrup, natural flavouring

Nutritional Values (per 100ml): Carbohydrates 10.7g of which sugars 10.7g

Brix Values: 10.5 ± 0.2°

4)Product name: SUN BLAST MIXED FRUIT

Description: Soft Drink with mixed fruit juices

Packaging: 200ML FOIL POUCH

Ingredient: Water, Sugar, 5% apple juice from concentrate, 2.5% orange juice, 0.8% pineapple juice concentrate, 0.7% passion fruit juice from concentrate, 0.3% guava puree from concentrate, 0.3% apricot puree from concentrate, 0.2% mango puree from concentrate, 0.1% banana puree, 0.1% lime juice from concentrate, acid: citric acid; antioxidant: ascorbic acid; colouring: carotenes; natural flavouring

Nutritional Values (per 100ml): Carbohydrates 10.5g of which sugar 10.5g

Brix Values: 10.5 ± 0.2°

5) Product name: SUN BLAST ORANGE

Description: Soft Drink with orange juice & lemon juice

Packaging: 200ml FOIL POUCH

Ingredient: Water, Sugar, 9% orange juice from concentrate, 1% lemon juice from concentrate, acid: citric acid; natural orange flavouring, colouring: carotenes; antioxidant: ascorbic acid

Nutritional Values (per 100ml): Carbohydrates, 9.3g of which sugar 9.3g

Brix Values: 10.5 ± 0.2°

The applicable heading for **SUN BLAST JUICE** is **22.02** and was further classified according to their constituent material.

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.

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-57/2025

- 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