

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-58/2025

**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	05 <sup>th</sup> April 2025
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<b>GOODS</b>	1. CODY'S GIN ENERGY DRINK 2. CODY'D VODY LEMON-VODKA MIX BEER 18% WRAP 3. CODY'S EXPORT 5.4% 4. CODY'S ENERGY CLASSIC
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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					
<b>2208.9022</b> CODY'S GIN ENERGY DRINK (25cl, aluminium can)	SCR 20/L	SCR 20/L	SCR 20/L	SCR 20/L	SCR 20/L	SCR 268.40 /L	15%	SCR4/L	SCR1/Can
<b>2208.9022</b> CODY'D VODY LEMON-VODKA MIX BEER 18% WRAP (25cl, aluminium can)	SCR 20/L	SCR 20/L	SCR 20/L	SCR 20/L	SCR 20/L	SCR 268.40 /L	15%	SCR4/L	SCR1/Can
<b>2203.0032</b> CODY'S EXPORT 5.4% (0.50l, 0.33l, aluminium can)	SCR 25.930/L	SCR 25.930/L	SCR 25.930/L	SCR 25.930/L	SCR 25.930/L	SCR 23.08/L	15%	N/A	SCR 1/Can
<b>2202.1020</b> CODY'S ENERGY CLASSIC (25cl, aluminium can)	SCR10/L	SCR 10/L	SCR 10/L	SCR 10/L	SCR 10/L	N/A	15%	SCR4/L	SCR 1/Can

**REMARKS:**

The specifications for the **CODY'S PRODUCTS** provided on finished product samples specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** CODY'S GIN ENERGY DRINK  
**Packaging:** 25cl, aluminium can  
**Alcohol percentage:** 18%  
**Article specification:** An alcoholic mixed drink  
**Ingredients:** Water, gin, sugar, dextrose, acid citric acid E330, carbon dioxide, acidity regulator, sodium citrates E331, taurine, caffeine, glucuronolactone, colours, ammonia caramel E150c and riboflavins E101, inositol, flavouring, niacin, pantothenic acid, vitamin B6, vitamin B12  
**Nutritional facts(per 100ml):** Carbohydrates: 11g Sugars:11g
  
2. **Product name:** CODY'D VODY LEMON-VODKA MIX BEER 18% WRAP  
**Packaging:** 25cl, aluminium can  
**Alcohol percentage:** 18%  
**Article specification:** An alcoholic mixed drink  
**Ingredients:** Water, vodka, sugar, acid citric acid E330, carbon dioxide, flavouring, stabilisers gum Arabic E414 and glycerol esters of wood rosins E445, colour quinolone yellow E104  
**Nutritional facts(per 100ml):** Carbohydrates: 11.7g Sugars:11.7g
  
3. **Product name:** CODY'S EXPORT 5.4%  
**Packaging:** 0.50l, 0.33l,aluminium can  
**Alcohol percentage:** 5.4%  
**Article specification:** Robust golden, descreet hopped beer  
**Ingredients:** Water, barley, hops extract  
**Nutritional facts(per 100ml):** Carbohydrates: 3.1g Sugars:0g
  
4. **Product name:** CODY'S ENERGY CLASSIC  
**Packaging:** 25cl,aluminium can  
**Article specification:** Non-alcoholic energy drink  
**Ingredients:** Water,sugar, dextrose, acid citric acid E330, carbon dioxide, acidity regulator, sodium citrates E331,taurine, caffeine, glucuronolactone, colours, ammonia caramel E150c and riboflavins E101, inositol, flavouring, niacin, pantothenic acid, vitamin B6, vitamin B12  
**Nutritional facts(per 100ml):** Carbohydrates: 12g Sugars:12g

The applicable heading for **CODY'S GIN ENERGY DRINK** and **CODY'D VODY LEMON-VODKA MIX BEER 18% WRAP** are **2208** and was further classified under **2208.9022- Other spirituous beverages, n.e.s, in metal**

**22.08-Udenatured 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**:

- (A) **Spirits** produced by distilling wine, cider, or other fermented beverages or fermented grain or other vegetable products, without adding flavouring: they retain, wholly or partly, the secondary constituents (esters, aldehydes, acids, higher alcohols, etc) which give the spirits their peculiar individual flavours and aromas.
  
- (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.
  
- (C) **All other spirituous beverages not falling** in any preceding heading of this Chapter.  
Provided that **their alcoholic strength by volume is less than 80% vol**, the heading also covers undenatured spirits (ethyl alcohol and neutral spirits) which, contrary to those at (A), (B) and (C) above, are characterised by the absence of secondary constituents giving a flavour or aroma. These spirits remain in the heading whether intended for human consumption or for industrial purposes.

The applicable heading for **CODY'S EXPORT 5.4%** are **2203** and was further classified under **2203.0032- Beer not exceeding more than 8% vol in container made of metal**

## **22.03- Beer made from malt.**

Beer is an alcoholic beverage obtained by fermenting a liquor (wort) prepared from malted cereals (most commonly barley or wheat), water and (usually) hops. Certain quantities of non-malted cereals (e.g., maize (corn) or rice) may also be used for the preparation of the liquor (wort). The addition of hops imparts a bitter and aromatic flavour and improves the keeping qualities. Cherries or other flavouring substances are sometimes added during fermentation.

Sugar (particularly glucose), colouring matter, carbon dioxide and other substances may also be added.

According to the fermenting process employed, the products may be **bottom fermentation beer**, obtained at a low temperature with bottom yeast, or **top fermentation beer**, obtained at a higher temperature with top yeast.

Beer may be pale or dark, sweet or bitter, mild or strong. It may be put up in barrels, bottles or in airtight tins and may be marketed as ale, stout, etc.

This heading also covers concentrated beer prepared by vacuum-condensing beer of low alcoholic strength (but with a high content of malt extract) to between one fifth and one sixth of its original volume.

The applicable heading for **CODY'S ENERGY CLASSIC** are **2202** and was further classified under **2202.1020- Waters (incl. mineral & aerated),with added sugar/sweetening/flavoured,in metal**

## **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.

**Note;** Under S.I. 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulations 2019, HS Code **2203.0032** and **2208.9022** is listed under Restricted Goods and an import permit is required prior to importation.

**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)

Endorsed by the Commissioner of Customs.

### **IMPORTANT NOTICE FOR BTI-58/2025**

- 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](http://www.src.gov.sc)