

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-60/2025

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Date Issued	08 th April 2025
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GOODS	1. COOL SUN 100% JUICE APPLE BLACKCURRANT 2. COOL SUN 100% JUICE APPLE MANGO 3. COOL SUN 100% JUICE APPLE STRAWBERRY 4. COOL SUN 100% JUICE APPLE 5. COOL SUN 100% JUICE MIXED FRUIT
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BINDING TARIFF INFORMATION - SEYCHELLES									
Tariff Classification	MFN (Customs Import Duty)	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
2009.9019 COOL SUN 100% JUICE APPLE BLACKCURRANT (200ML, METALISED POLYPROPYLENE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 COOL SUN 100% JUICE APPLE MANGO (200ML, METALISED POLYPROPYLENE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 COOL SUN 100% JUICE APPLE STRAWBERRY (200ML, METALISED POLYPROPYLENE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.7199 COOL SUN 100% JUICE APPLE (200ML, METALISED POLYPROPYLENE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A

2009.9019 COOL SUN 100% JUICE MIXED FRUIT (200ML, METALISED POLYPROPYLENE)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
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REMARKS:

The specifications for the **COOL SUN 100% JUICES** 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:** COOL SUN 100% JUICE APPLE BLACKCURRANT

Packaging: 200ml, metalised polypropylene

Brix: 11.0-12.0

Ingredients: Water, apple juice from concentrate 95.9%, blackcurrant juice from concentrate 3.7%, lemon juice from concentrate 0.4%, vitamin C (antioxidant), natural black currant flavour

Nutritional facts(per 100ml): Carbohydrates: 11.9g Sugars: 11.4g

2. **Product name:** COOL SUN 100% JUICE APPLE MANGO

Packaging: 200ml, metalised polypropylene

Brix: 12.0-13.0

Ingredients: Water, apple juice from concentrate 80%, mango pulp 20%, vitamin C (antioxidant), natural mango flavouring

Nutritional facts(per 100ml): Carbohydrates: 11.2g Sugars: 10.7g

3. **Product name:** COOL SUN 100% JUICE APPLE STRAWBERRY

Packaging: 200ml, metalised polypropylene

Brix: 11.0-12.0

Ingredients: Water, apple juice from concentrate 97%, strawberry juice from concentrate 3%, natural colouring concentrate from: carrot extract (beta carotene) & blackcurrant extract, vitamin c, natural raspberry and strawberry flavouring.

Nutritional facts(per 100ml): Carbohydrates: 10.9g Sugars: 10.5g

4. **Product name:** COOL SUN 100% JUICE APPLE

Packaging: 200ml, metalised polypropylene

Brix: 11.0-12.0

Ingredients: Water, apple juice from concentrate 100%, natural apple flavouring, vitamin c (antioxidant)

Nutritional facts(per 100ml): Carbohydrates: 10.6g Sugars: 10.2g

5. **Product name:** COOL SUN 100% JUICE MIXED FRUIT

Packaging: 200ml, metalised polypropylene

Brix: 11.0-12.0

Ingredients: Water, apple juice from concentrate 85.6%, Mixed fruit from concentrate 14.4% (apple, peach, orange, mango, banana, guava, pineapple, passion fruit, apricot), vitamin c (antioxidant), natural mango and passion fruit flavouring.

Nutritional facts(per 100ml): Carbohydrates: 11.7g Sugars: 11.3g

The applicable heading for **COOL SUN 100% JUICES** are **2009** and was further classified under its constituent materials.

20.09 – Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter (+).

As regards juices, unfermented and not containing added spirit, see Note 6 to this Chapter.

The fruit and vegetable juices of this heading are generally obtained by pressing fresh, healthy and ripe fruit or vegetables.

This may be done (as in the case of citrus fruits) by means of mechanical "extractors" operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, blackcurrants and certain vegetables such as carrots and celery).

The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation).

Certain concentrated juices can be distinguished from their corresponding non-concentrated juices on the basis of their Brix value.

Similarly, intermixtures of juices of fruits or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that obtained in similar non-concentrated juices of normal composition).

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.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-60/2025

- 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.