

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-64/2025

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	23 <sup>rd</sup> April 2025
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GOODS	1. LOUGAROU LAGER
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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					
2203.0039 LOUGAROU LAGER (IN METAL KEGS)	SCR 25.93/ L	SCR 25.93/ L	SCR 25.93 /L	SCR 25.93 /L	SCR 25.93/L	SCR 23.08/ L	N/A	15%	N/A
<b>REMARKS:</b> The specifications for the <b>LOUGAROU LAGER</b> provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;  1. <b>Product name:</b> LOUGAROU LAGER <b>Description:</b> Malt Lager <b>Packaging:</b> Metal Kegs <b>Alcohol percentage (%):</b> 4.89% <b>Ingredients:</b> Malt, Hops and Yeast <b>Brix Value:</b> 3.82%  The applicable heading for the <b>LOUGAROU LAGER</b> is <b>22.03</b> and was further classified under <b>2203.0039- Beer not exceeding more than 8% vol in container made of other materials</b>  <b>22.03- Beer made from malt.</b>  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 mon-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.

**Note;** Under S.I. 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulations 2019, HS Code **2203.0039** 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-64/2025**

- 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).