

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-65/2025

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 rd April 2025
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GOODS	1. MIXER BANANA CONCENTRATE FRUIT PUREE
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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					
2007.9900 MIXER BANANA CONCENTRATE FRUIT PUREE (100CL HDPE BOTTLE)	0%	0%	0%	0%	0%	0%	15%	N/A	N/A
REMARKS:									
The specifications for the MIXER BANANA CONCENTRATE FRUIT PUREE 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: MIXER BANANA CONCENTRATE FRUIT PUREE Packaging: 100CL HDPE Bottles Use Way: Pure for Cocktails, Smoothies & Shakes; Dilutes with 5 parts of water for the preparation of beverages & drinks Description: Fruit Based Preparation For Mixing Fruit Use: 100G of fruit of which 56 of banana/100g of product Ingredients: Banana Juice Concentrate and Puree, Sugar, Apple Juice Concentrate, Acidifier: Citric Acid, Flavourings, Thickeners: Pectins, Antioxidant: Ascorbic Acid, Preservative: Potassium Sorbate. Nutritional facts(per 100ml): Sugars 60g									
The applicable heading for MIXER BANANA CONCENTRATE FRUIT PUREE are 2007 and was further classified under 2007.9900- Other fruit or nut puree paste obtained by cooking whether or not containing added sugar.									
Fruit or nut purees are prepared by boiling sieved fruit pulp or powdered nuts with or without the addition of sugar, to a thickish consistency. Fruit purees differ from jams in having a higher proportion of fruit and a smoother consistency.									
Fruit or nut pastes (apple, quince, pear, apricot, almond, etc.) are evaporated purees of a solid or almost solid consistency.									

Products of this heading which are normally prepared with sugar may be sweetened with synthetic agents (e.g., sorbitol) instead of sugar.

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-65/2025

- 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.