

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-73/2025

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	25 <sup>th</sup> April 2025
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<b>GOODS</b>	1. NAWON ALMOND MILK 2. NAWON CASHEW MILK 3. NAWON COCONUT MILK 4. NAWON HAZELNUT MILK 5. NAWON PISTACHIO MILK
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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	Sugar Tax	Vat	Levy
		COMESA	SADC	AFCFTA					
2202.9923 NAWON ALMOND MILK (290ML GLASS BOTTLE)	SCR10/L	0%	0%	10%	0%	N/A	SCR 4/L	15%	N/A
2202.9923 NAWON CASHEW MILK(290ML GLASS BOTTLE)	SCR10/L	0%	0%	10%	0%	N/A	SCR 4/L	15%	N/A
2202.9923 NAWON COCONUT MILK(290ML GLASS BOTTLE)	SCR10/L	0%	0%	10%	0%	N/A	SCR 4/L	15%	N/A
2202.9923 NAWON HAZELNUT MILK(290ML GLASS BOTTLE)	SCR10/L	0%	0%	10%	0%	N/A	SCR 4/L	15%	N/A
2202.9923 NAWON PISTACHIO MILK(290ML GLASS BOTTLE)	SCR10/L	0%	0%	10%	0%	N/A	SCR 4/L	15%	N/A

**REMARKS:**

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

**1. Product Name:** NAWON ALMOND MILK**Packaging:** 290ml, Glass Bottle**Ingredient:** Water, almond nuts, sugar, non-diary creamer, emulsifier (E473), stabiliser (E407), almond flavour.**Nutritional Values (per 100ml):** Carbohydrates 9.5g Of which sugar 8.5g**2. Product Name:** NAWON CASHEW MILK**Packaging:** 290ml, Glass Bottle**Ingredient:** Water, cashew nuts, sugar, non-diary creamer, emulsifier (E473), stabilised (E407), cashew flavour.**Nutritional Values (per 100ml):** Carbohydrates 9.0g Of which sugar 8.0g**3. Product Name:** NAWON COCONUT MILK**Packaging:** 290ml, Glass Bottle**Ingredient:** Water, coconut meat, coconut water, sugar, non-diary creamer, emulsifier (E473), stabilised (E407), coconut flavour.**Nutritional Values (per 100ml):** Carbohydrates 8.5g Of which sugar 8.0g**4. Product Name:** NAWON HAZELNUT MILK**Packaging:** 290ml, Glass Bottle**Ingredient:** Water, hazelnut nuts, sugar, non-diary creamer, emulsifier (E473), stabilised (E407), hazelnut flavour, salt, colours (E150d,E102,E133)**Nutritional Values (per 100ml):** Carbohydrates 8.5g Of which sugar 8.0g**5. Product Name:** NAWON PISTACHIO MILK**Packaging:** 290ml, Glass Bottle**Ingredient:** Water, pistachio nuts, sugar, non-diary creamer, emulsifier (E473), stabilised (E407), pistachio flavour, salt, colours (E150d,E102,E133)**Nutritional Values (per 100ml):** Carbohydrates 11.5g Of which sugar 10.5g

The applicable heading for the **NAWON ALMOND, CASHEW, COCONUT, HAZELNUT, and PISTACHIO MILK** is 2202 and was further classified under **2202.9923-Milk based drinks, not incld fruit/vegetable juices of 20.09, in glass**

**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.

**Reference:** World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 1.

S.I14 of 2019- Excise Tax (Imposition Of Sugar Tax On Drinks)

Endorsed by the Commissioner of Customs

### **IMPORTANT NOTICE FOR BTI-73/2025**

- 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)