

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-83/2025

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Date Issued	09 th May 2025
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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					
2009.7199 LIQUI-FRUIT CLEAR APPLE (200ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 LIQUI-FRUIT BERRY BLAZE (200ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 LIQUI-FRUIT BREAKFAST PUNCH (200ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A

2009.9019 LIQUI-FRUIT CRANBERRY COOLER (200ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 LIQUI-FRUIT MANGO (200ml Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 LIQUI-FRUIT MANGO/ORAN GE (200ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 LIQUI-FRUIT ORANGE (1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 LIQUI-FRUIT PASSION POWER (1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.6199 LIQUI-FRUIT RED GRAPE (200ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 LIQUI-FRUIT SUMMER PINE (1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 LIQUI-FRUIT TROPICAL (200ml Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A

REMARKS:

The specifications for the **LIQUI-FRUIT 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;

- Product name:** LIQUI-FRUIT CLEAR APPLE
Packaging: 200ml, 1L Tetra Pak
Brix: 11.09
Ingredients: Reconstituted apple juice concentrate, citric acid, flavouring, Vitamin C
Nutritional facts (per 100ml): Glycaemic carbohydrate 11g of which total sugar 11.2g
- Product name:** LIQUI-FRUIT BERRY BLAZE
Packaging: 200ml, 1L Tetra Pak
Brix: 10.9
Ingredients: Apple juice or pear juice*, strawberry puree, guava puree, blackcurrant juice*, citric acid, flavouring, Vitamin C (*made from reconstituted concentrate)
Nutritional facts (per 100ml): Glycaemic carbohydrate 11g of which total sugar 10.3g

3. **Product name:** LIQUI-FRUIT BREAKFAST PUNCH
Packaging: 200ml, 1L Tetra Pak
Brix: 11.12
Ingredients: Apple or grape or pear juice*, orange juice, guava puree, passion fruit juice*, citric acid, Vitamin C, flavouring (*made from reconstituted concentrate)
Nutritional facts (per 100ml): Glycaemic carbohydrate 8g of which total sugar 7.9g
4. **Product name:** LIQUI-FRUIT CRANBERRY COOLER
Packaging: 200ml, 1L Tetra Pak
Brix: 10.6
Ingredients: Apple juice*, grape juice or pear juice*, cranberry juice*, citric acid, flavouring, grape skin extract, Vitamin C (*made from reconstituted concentrate)
Nutritional facts (per 100ml): Glycaemic carbohydrate 11g of which total sugar 10.5g
5. **Product name:** LIQUI-FRUIT MANGO
Packaging: 200ml Tetra Pak
Brix: 11.1
Ingredients: Reconstituted apple or grape or pear juice concentrate, mango puree, citric acid, Vitamin C, flavouring
Nutritional facts (per 100ml): Glycaemic carbohydrate 10g of which total sugar 10g
6. **Product name:** LIQUI-FRUIT MANGO/ORANGE
Packaging: 200ml, 1L Tetra Pak
Brix: 10.7
Ingredients: Apple juice*, orange juice*, mango puree, citric acid, Vitamin C, flavouring (*made from reconstituted concentrate)
Nutritional facts (per 100ml): Glycaemic carbohydrate 9g of which total sugar 9.3g
7. **Product name:** LIQUI-FRUIT ORANGE
Packaging: 1L Tetra Pak
Brix: 10.4
Ingredients: Orange juice*, apple or grape or pear juice*, Citric acid, Vitamin C, flavouring (*made from reconstituted concentrate)
Nutritional facts (per 100ml): Glycaemic carbohydrate 9g of which total sugar 8.8g
8. **Product name:** LIQUI-FRUIT PASSION POWER
Packaging: 1L Tetra Pak
Brix: 11.1
Ingredients: Apple or grape or pear juice*, orange juice*, passion fruit juice*, citric acid, Vitamin C, flavouring (*made from reconstituted concentrate)
Nutritional facts (per 100ml): Glycaemic carbohydrate 9g of which total sugar 9g
9. **Product name:** LIQUI-FRUIT RED GRAPE
Packaging: 200ml, 1L Tetra Pak
Brix: 12.6
Ingredients: Reconstituted grape juice concentrate, citric acid, grape skin extract, Vitamin C, flavouring
Nutritional facts (per 100ml): Glycaemic carbohydrate 13g of which total sugar 12g
10. **Product name:** LIQUI-FRUIT SUMMER PINE
Packaging: 1L Tetra Pak
Brix: 11.2
Ingredients: Reconstituted apple or grape or pear juice concentrate, reconstituted pineapple juice, citric acid, Vitamin C, flavouring
Nutritional facts (per 100ml): Glycaemic carbohydrate 11g of which total sugar 10.8g
11. **Product name:** LIQUI-FRUIT TROPICAL
Packaging: 200ml Tetra Pak
Brix: 11.5
Ingredients: Apple juice*, peach puree*, pineapple juice*, mango puree, passion fruit juice*, citric acid, flavouring, Vitamin C (*made from reconstituted concentrate)
Nutritional facts (per 100ml): Glycaemic carbohydrate 10g of which total sugar 9.6g

The applicable heading for **LIQUI-FRUIT 100% JUICES** is **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-83/2025

- 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.