

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-85/2025

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	19 TH MAY 2025
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GOODS	1. AMARO ERBES 2. AMARO ERBES GRAN RISERVA 3. SAMBUCA AL CAFFÈ 4. SAMBUCA PREMIUM
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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					
2208.7032 AMARO ERBES	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 158.40/L	15%	N/A	SCR 2/ BOTTLE
2208.7032 AMARO ERBES GRAN RISERVA	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 158.40/L	15%	N/A	SCR 2/ BOTTLE
2208.7032 SAMBUCA AL CAFFÈ	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 158.40/L	15%	N/A	SCR 2/ BOTTLE
2208.7032 SAMBUCA PREMIUM	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 120/L	SCR 158.40/L	15%	N/A	SCR 2/ BOTTLE

REMARKS:
The specifications for **AMARO ERBES, AMARO ERBES GRAN RISERVA, SAMBUCA AL CAFFÈ & SAMBUCA PREMIUM** 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: AMARO ERBES
Ingredients: Water, Organic Wheat Ethyl Alcohol, Organic sugar from sugar beet, Herbal extract (mint, rhubarb, gentian, aloe, chamomile)
Alcohol Percentage: 40%
Nutritional Values per 100ml: 0.7g sugar
Herbal Extract: 1.68% by weight
Liqueur Category: Liqueur

2) Product Name: AMARO ERBES GRAN RISERVA
Ingredients: Water, Organic Wheat Ethyl Alcohol, Herbal Extract (mint, rhubarb, gentian, aloe, chamomile)
Alcohol Percentage: 40%
Herbal Extract: 2.2% by weight
Nutritional Values per 100ml: 0% sugar
Liqueur Category: Bitters

3) Product Name: SAMBUCA AL CAFFÈ

Ingredients: Water, Organic Wheat Ethyl Alcohol, Organic sugar from sugar beet, Coffee extract, Star Anise extract, Caramelized organic sugar

Alcohol Percentage: 42%

Nutritional Values per 100ml: 3.05g sugar

Herbal Extract: 0.94% by weight

Liqueur Category: Liqueur

4) Product Name: SAMBUCA PREMIUM

Ingredients: Water, Organic Wheat Ethyl Alcohol, Organic sugar from sugar beet, Star anise extract

Alcohol Percentage: 42%

Nutritional Values per 100ml: 2.7g sugar

Herbal Extract: 0.94% by weight

Liqueur Category: Liqueur

The applicable heading for **AMARO ERBES, AMARO ERBES GRAN RISERVA, SAMBUCA AL CAFFÈ & SAMBUCA PREMIUM** is **22.08** and was further classified under **2208.7032- Liqueurs & cordials, alcoholic strength exceeding 30%, in glass**

22.08 – Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages

(B) Liqueurs and cordials, being spirituous beverage to which sugar, honey or other natural sweeteners and extracts or essences have been added (e.g., spirituous beverages produced by distilling, or by mixing, ethyl alcohol or distilled spirits, with one or more of the following: fruits, flowers or other parts of plants, extracts, essences, essential oils or juices, whether or not concentrated). These products also include liqueurs and cordials containing sugar crystals, fruit or nut juice liqueurs, egg liqueurs, herb liqueurs, berry liqueurs, spice liqueurs, tea liqueurs, chocolate liqueurs, milk liqueurs and honey liqueurs.

(C) All other spirituous beverages not falling in any preceding heading of this Chapter.

Provided that their alcoholic strength by volume is less than 80% vol, the heading also covers undenatured spirits (ethyl alcohol and neutral spirits) which, contrary to those at (A), (B) and (C) above, are characterized by the absence of secondary constituents giving a flavour or aroma. These spirits remain in the heading whether intended for human consumption or for industrial purposes.

Note: Under S.I 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulation, 2023 HS code **2208.7032** is listed under Restricted Goods and an import permit is required prior to import.

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-85/2025

- 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 S.I 60 of 2012.
- 'Tariff Classification Advices' and 'Binding Tariff Information' can be viewed at www.src.gov.sc

