

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-101/2025

**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	20 <sup>th</sup> June 2025
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<b>GOODS</b>	<ol style="list-style-type: none"> <li>1. GLINTER SPARKLING BEVERAGE WITH BLUEBERRY FLAVOUR</li> <li>2. GLINTER SPARKLING BEVERAGE WITH YUZU FLAVOUR</li> <li>3. GLINTER SPARKLING BEVERAGE WITH PASSION FRUIT FLAVOUR</li> <li>4. GLINTER SPARKLING BEVERAGE WITH COCONUT FLAVOUR</li> <li>5. GLINTER SPARKLING BEVERAGE WITH GRAPEFRUIT FLAVOUR</li> <li>6. GLINTER SPARKLING BEVERAGE WITH GREEN APPLE FRUIT</li> <li>7. GLINTER SPARKLING BEVERAGE WITH KIWI FLAVOUR</li> <li>8. GLINTER SPARKLING BEVERAGE WITH LEMON FLAVOUR</li> <li>9. GLINTER SPARKLING BEVERAGE WITH LYCHEE FLAVOUR</li> <li>10. GLINTER SPARKLING BEVERAGE WITH MANGO FLAVOUR</li> <li>11. GLINTER SPARKLING BEVERAGE WITH ORANGE FLAVOUR</li> <li>12. GLINTER SPARKLING BEVERAGE WITH PEACH FLAVOUR</li> <li>13. GLINTER SPARKLING BEVERAGE WITH PINK GUAVA FLAVOUR</li> <li>14. GLINTER SPARKLING BEVERAGE WITH STRAWBERRY FLAVOUR</li> </ol>
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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					
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH BLUEBERRY FLAVOUR (350ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	SCR4/L	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH YUZU FLAVOUR(300ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/L	N/A	15%	N/A	SCR1/ Plastic Can

<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH PASSION FRUIT FLAVOUR(300ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	N/A	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH COCONUT FLAVOUR(300ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	N/A	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH GRAPEFRUIT FLAVOUR(300ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	N/A	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH GREEN APPLE FRUIT(350ml,plasti c can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/L	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH KIWI FLAVOUR(350ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/L	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH LEMON FLAVOUR(350ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/L	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH LYCHEE FLAVOUR(350ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/L	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH MANGO FLAVOUR(350ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/L	SCR1/ Plastic Can

<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH ORANGE FLAVOUR	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/L	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH PEACH FLAVOUR(350ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/L	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH PINK GUAVA FLAVOUR(350ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/L	SCR1/ Plastic Can
<b>2202.1010</b> GLINTER SPARKLING BEVERAGE WITH STRAWBERRY FLAVOUR(350ml, plastic can)	SCR10/L	SCR10/L	SCR10/L	SCR10/L	SCR10/ L	N/A	15%	SCR4/L	SCR1/ Plastic Can

**REMARKS:**

The specifications for the **GLINTER SPARKLING FLAVOURED BEVERAGES**, provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product name:** Gliner sparkling beverage with blueberry flavour  
**Packaging:** 350ml, plastic can  
**Ingredients :** Carbonated (RO water + CO2), fructose, citric acid, blueberry flavour, malic acid, sodium citrate, potassium sorbate, aspartame, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 17g    sugar:17g
- Product name:** Gliner sparkling beverage with yuzu flavour (sugar free)  
**Packaging:** 300ml, plastic can  
**Ingredients :** Carbonated (RO water + CO2), erythritol, citric acid,yuzu flavour, permitted natural flavouring, sodium gluconate, malic acid, sodium citrate, potassium sorbate, sucralose, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 12.9g    sugar:0g
- Product name:** Gliner sparkling beverage with passion fruit flavour (sugar free)  
**Packaging:** 300ml, plastic can  
**Ingredients :** Carbonated (RO water + CO2), erythritol, citric acid, passion fruit flavour, permitted natural flavouring, sodium gluconate, malic acid, sodium citrate, potassium sorbate, sucralose, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 12.9g    sugar:0g
- Product name:** Gliner sparkling beverage with coconut flavour (sugar free)  
**Packaging:** 300ml, plastic can  
**Ingredients :** Carbonated (RO water + CO2), erythritol, sodium chloride, coconut flavour,sodium gluconate, sodium citrate, permitted natural flavouring, malic acid, citric acid, potassium sorbate, sucralose, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 12.9g    sugar:0g

5. **Product name:** Gliner sparkling beverage with grapefruit flavour (sugar free)  
**Packaging:** 300ml, plastic can  
**Ingredients :** Carbonated (RO water + CO<sub>2</sub>), erythritol, sodium chloride, grapefruit flavour, sodium gluconate, permitted natural flavouring, malic acid, sodium citrate, potassium sorbate, sucralose, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 12.9g    sugar:0g
6. **Product name:** Gliner sparkling beverage with green apple flavour  
**Packaging:** 350ml, plastic can  
**Ingredients :** Carbonated (RO water + CO<sub>2</sub>), fructose, malic acid, green apple flavour, citric acid, sodium citrate, potassium sorbate, aspartame, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 17g    sugar:17g
7. **Product name:** Gliner sparkling beverage with kiwi flavour  
**Packaging:** 350ml, plastic can  
**Ingredients :** Carbonated (RO water + CO<sub>2</sub>), fructose, malic acid, kiwi flavour, citric acid, sodium citrate, potassium sorbate, aspartame, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 17g    sugar:17g
8. **Product name:** Gliner sparkling beverage with lemon flavour  
**Packaging:** 350ml, plastic can  
**Ingredients :** Carbonated (RO water + CO<sub>2</sub>), fructose, citric acid, lemon flavour, malic acid, sodium citrate, potassium sorbate, aspartame, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 17g    sugar:17g
9. **Product name:** Gliner sparkling beverage with lychee flavour  
**Packaging:** 350ml, plastic can  
**Ingredients :** Carbonated (RO water + CO<sub>2</sub>), fructose, malic acid, lychee flavour, citric acid, sodium citrate, potassium sorbate, aspartame, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 17g    sugar:17g
10. **Product name:** Gliner sparkling beverage with mango flavour  
**Packaging:** 350ml, plastic can  
**Ingredients :** Carbonated (RO water + CO<sub>2</sub>), fructose, citric acid, mango flavour, malic acid, sodium citrate, potassium sorbate, acesulfame potassium, sucralose.  
**Nutritional facts (per 100ml):** carbohydrates: 12g    sugar:13g
11. **Product name:** Gliner sparkling beverage with orange flavour  
**Packaging:** 350ml, plastic can  
**Ingredients :** Carbonated (RO water + CO<sub>2</sub>), fructose, citric acid, orange flavour, malic acid, sodium citrate, potassium sorbate, aspartame, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 17g    sugar:17g
12. **Product name:** Gliner sparkling beverage with peach flavour  
**Packaging:** 350ml, plastic can  
**Ingredients :** Carbonated (RO water + CO<sub>2</sub>), fructose, citric acid, peach flavour, malic acid, sodium citrate, potassium sorbate, aspartame, acesulfame potassium.  
**Nutritional facts (per 100ml):** carbohydrates: 17g    sugar:17g
13. **Product name:** Gliner sparkling beverage with pink guava flavour  
**Packaging:** 350ml, plastic can  
**Ingredients :** Carbonated (RO water + CO<sub>2</sub>), fructose, citric acid, pink guava flavour, malic acid, sodium citrate, potassium sorbate, acesulfame potassium, sucralose.  
**Nutritional facts (per 100ml):** carbohydrates: 13g    sugar:12g

14. **Product name:** Glinter sparkling beverage with strawberry flavour

**Packaging:** 350ml, plastic can

**Ingredients :** Carbonated (RO water + CO2), fructose, citric acid, strawberry flavour, malic acid, sodium citrate, potassium sorbate, aspartame, acesulfame potassium.

**Nutritional facts (per 100ml):** carbohydrates: 17g    sugar:17g

The applicable heading for **GLINTER SPARKLING FLAVOURED BEVERAGES** was further classified under **2202.1010-Waters (incl. mineral & aerated),with added sugar/sweetening/flavoured,in PET/Plastics**

**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

**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.

S.I 14 of 2019- Excise Tax (Imposition Of Sugar Tax On Drinks)

Endorsed by the Commissioner of Customs

#### **IMPORTANT NOTICE FOR BTI-101/2025**

- 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)