

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-91/2025

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.

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| Date Issued | 05th June 2025 |
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| GOODS | 1. MOUTIA SHERRY |
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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 | | | | | |
| 2208.7012 MOUTIA SHERRY | SCR60/L | SCR60/L | SCR60 /L | SCR60/L | SCR60/L | SCR 66/L | 15% | SCR 4/L | SCR 1/BOTTLE |
| <p>REMARKS: The specifications for MOUTIA SHERRY provided on finished product samples and specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;</p> <p>1)Product Name: MOUTIA SHERRY Packaging: 375ml Glass Bottle Ingredients: Water, Sugar, Ethanol, Essence Brix Values: 26.33% Alcohol Percentage: 15%</p> <p>The applicable heading for MOUTIA SHERRY, is 22.08 and was further classified under 2208.7012- Liqueurs & cordials, alcoholic strength not exceeding 16%, in glass</p> <p>22.08 – Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages</p> <p>(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.</p> <p>Note; Under S.I 87of 2023 Customs Management (Prohibited and Restricted Goods) Regulation, 2023 HS code 2208.7012 is listed under Restricted Goods and an import permit is required prior to import.</p> | | | | | | | | | |

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-91/2025

- 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