

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-93/2025

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Date	11 th June, 2025
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BINDING TARIFF INFORMATION - SEYCHELLES									
<i>Customs Management (Tariff and Classification of Goods) Regulations, 2022</i>									
Tariff Classification	MFN (Customs Import Duty)	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
2009.1299 CYPRINA ORANGE JUICE (250ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.7199 CYPRINA APPLE JUICE (250ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.6199 CYPRINA RED GRAPE JUICE (250ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 CYPRINA TROPICAL JUICE (250ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A

2009.9019 CYPRINA MANGO, ORANGE & APPLE JUICE (1LTetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.4199 CYPRINA PINEAPPLE JUICE (1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.2199 CYPRINA GRAPEFRUIT JUICE (1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 FONTANA POMEGRANATE, APPLE & GRAPE JUICE (250ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 FONTANA PINEAPPLE MANGO JUICE (1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 FONTANA PINEAPPLE ORANGE JUICE (1LTetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 FONTANA PRUNE, APPLE & GRAPE JUICE (1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.1299 FONTANA ORANGE JUICE (1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A

REMARKS:

The specifications for the **CYPRINA & FONTANA 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:** CYPRINA ORANGE JUICE
Packaging: 250ml, 1L Tetra Pak
Brix: 11.70 - 11.80
Ingredients: Natural orange juice, made from concentrated orange juice.
Nutritional facts (per 100ml): Sugar 8.8g
- Product name:** CYPRINA APPLE JUICE
Packaging: 250ml, 1L Tetra Pak
Brix: 11.60 - 11.70
Ingredients: Natural apple juice, made from concentrated apple juice.
Nutritional facts (per 100ml): Sugar 10.1g

3. **Product name:** CYPRINA RED GRAPE JUICE
Packaging: 250ml, 1L Tetra Pak
Brix: 15.9 – 16.00
Ingredients: Natural red grape juice, made from concentrated red grape juice.
Nutritional facts (per 100ml): Sugar 14g

4. **Product name:** CYPRINA TROPICAL JUICE
Packaging: 250ml, 1L Tetra Pak
Brix: 12.0 – 12.10
Ingredients: Apple juice (28%), Orange juice (26%), Pineapple juice (26%), Lemon juice (2%) made from concentrated juices and Peach (10%), Banana (5%), Mango (3%) pulp.
Nutritional facts (per 100ml): Sugar 8.8g

5. **Product name:** CYPRINA MANGO, ORANGE & APPLE JUICE
Packaging: 1L Tetra Pak
Brix: 14.0 – 14.10
Ingredients: Apple juice (50%), Orange juice (30%) made from concentrated juices and Mango pulp (20%).
Nutritional facts (per 100ml): Sugar 11.2g

6. **Product name:** CYPRINA PINEAPPLE JUICE
Packaging: 1L Tetra Pak
Brix: 12.80 – 12.90
Ingredients: Pineapple juice made from concentrated pineapple juice.
Nutritional facts (per 100ml): Sugar 10.5g

7. **Product name:** CYPRINA GRAPEFRUIT JUICE
Packaging: 1L Tetra Pak
Brix: 11.00 – 11.10
Ingredients: Grapefruit juice made with concentrate grapefruit juice.
Nutritional facts (per 100ml): Sugar 9.3g

8. **Product name:** FONTANA POMEGRANATE, APPLE & GRAPE JUICE
Packaging: 250ml, 1L Tetra Pak
Brix: 13.0 – 13.10
Ingredients: Natural Apple (40%), Grape (40%) & Pomegranate (20%) juice made from concentrated apple, grape & pomegranate juice.
Nutritional facts (per 100ml): Sugar 14g

9. **Product name:** FONTANA PINEAPPLE MANGO JUICE
Packaging: 1L Tetra Pak
Brix: 12.00 – 12.10
Ingredients: 85% natural pineapple juice and 15% mango puree, made from concentrated pineapple juice and mango puree.
Nutritional facts (per 100ml): Sugar 10.5g

10. **Product name:** FONTANA PINEAPPLE ORANGE JUICE
Packaging: 1L Tetra Pak
Brix: 11.80 – 11.90
Ingredients: 75% natural pineapple juice and 25% orange juice, made from concentrated juices.
Nutritional facts (per 100ml): Sugar 11.2g

11. **Product name:** FONTANA PRUNE, APPLE & GRAPE JUICE
Packaging: 1L Tetra Pak
Brix: 13.00 – 13.10
Ingredients: Prune juice with apple & grape made from concentrate juices.
Nutritional facts (per 100ml): Sugar 14g

12. **Product name:** FONTANA ORANGE JUICE
Packaging: 1L Tetra Pak
Brix: 11.70 – 11.80
Ingredients: Orange juice made with concentrate orange juice.
Nutritional facts (per 100ml): Sugar 8.8g

The applicable heading for **CYPRINA & FONTANA 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.

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

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-93/2025

- 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