

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-96/2025

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	11 th June, 2025
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GOODS	<ol style="list-style-type: none"> 1. SUN ICH POMEGRANATE SOUR CHERRY 2. SUN ICH POMEGRANATE 3. SUN ICH POMEGRANATE CORNELIAN CHERRY 4. SUN ICH POMEGRANATE BARBERRY 5. SUN ICH RED GRAPE 6. SUN ICH MANGO NECTAR 7. SUN ICH PINEAPPLE NECTAR 8. SUN ICH MULTI FRUIT 9. SUN ICH POMEGRANATE 10. SUN ICH ORANGE 11. SUN ICH APPLE 12. SUN ICH TOMATO 13. SUN ICH 100% WHITE GRAPE
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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					
2009.9019 SUN ICH POMEGRANATE SOUR CHERRY (750ml Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.8919 SUN ICH POMEGRANATE (750ml Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 SUN ICH POMEGRANATE CORNELIAN CHERRY (750ml Tetra Pak 250ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.9019 SUN ICH POMEGRANATE BARBERRY (750ml Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A

2009.6199 SUN ICH RED GRAPE JUICE (200ml, 1LTetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2202.1090 SUN ICH MANGO NECTAR (200ml, 1L Tetra Pak)	SCR 10/ L	SCR 10/ L	SCR 10/ L	SCR 10/ L	SCR 10/ L	N/A	15%	SCR 4/L	N/A
2202.1090 SUN ICH PINEAPPLE NECTAR (200ml, 1L Tetra Pak)	SCR 10/ L	SCR 10/ L	SCR 10/ L	SCR 10/ L	SCR 10/ L	N/A	15%	SCR 4/L	N/A
2202.1090 SUN ICH MULTI FRUIT NECTAR (200ml, 1L Tetra Pak)	SCR 10/ L	SCR 10/ L	SCR 10/ L	SCR 10/ L	SCR 10/ L	N/A	15%	SCR 4/L	N/A
2009.8919 SUN ICH POMEGRANATE JUICE (200ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.1299 SUN ICH ORANGE JUICE (200ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.7199 SUN ICH APPLE JUICE (200ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2009.5099 SUN ICH TOMATO JUICE (200ml, 1L Tetra Pak)	0%	0%	0%	0%	0%	N/A	15%	SCR 4/L	N/A
2202.1090 SUN ICH 100% WHITE GRAPE JUICE (200ml, 1LTetra Pak)	SCR 10/ L	SCR 10/ L	SCR 10/ L	SCR 10/ L	SCR 10/ L	N/A	15%	SCR 4/L	N/A

REMARKS:

The specifications for the **SUN ICH 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:** SUN ICH POMEGRANATE SOUR CHERRY
Description: Antioxidants, No added sugar
Packaging: 750ml Tetra Pak
Brix: 12.50%
Ingredients: Purified water, pomegranate juice concentrate, apple juice concentrate, sour cherry juice concentrate
Nutritional facts (per 100ml): Carbohydrates: 13g of which Sugar 12.5g

2. **Product name:** SUN ICH POMEGRANATE
Description: Not from concentrate, No added sugar
Packaging: 750ml Tetra Pak
Brix: 14.10%
Ingredients: Pomegranate juice not from concentrate
Nutritional facts (per 100ml): Carbohydrates: 13.5g of which Sugar 13.5g

3. **Product name:** SUN ICH POMEGRANATE CORNELIAN CHERRY
Description: Antioxidants, No added sugar
Packaging: 750ml Tetra Pak
Brix: 12.30%
Ingredients: Purified water, pomegranate juice concentrate, apple juice concentrate, cornelian cherry juice concentrate
Nutritional facts (per 100ml): Carbohydrates: 13g of which Sugar 12.5g

4. **Product name:** SUN ICH POMEGRANATE BAR BERRY
Description: Antioxidants, No added sugar
Packaging: 750ml Tetra Pak
Brix: 12.60%
Ingredients: Purified water, pomegranate juice concentrate, apple juice concentrate, barberry juice concentrate
Nutritional facts (per 100ml): Carbohydrates: 13g of which Sugar 12.5g

5. **Product name:** SUN ICH RED GRAPE JUICE
Description: 100% Juice, No added sugar
Packaging: 200ml, 1L Tetra Pak
Brix: 16+0.5%
Ingredients: Purified water, red grape juice from concentrate
Nutritional facts (per 100ml): Carbohydrates: 15g of which Sugar 15g

6. **Product name:** SUN ICH MANGO NECTAR
Description: Fruit Nectar
Packaging: 200ml, 1L Tetra Pak
Brix: 13.10%
Ingredients: Purified water, mango puree, sugar, citric acid E330, ascorbic acid E300
Nutritional facts (per 100ml): Carbohydrates: 14g

7. **Product name:** SUN ICH PINEAPPLE NECTAR
Description: Fruit Nectar
Packaging: 200ml, 1L Tetra Pak
Brix: 13.5+0.1%
Ingredients: Purified water, pineapple juice concentrate, sugar, citric acid E330
Nutritional facts (per 100ml): Carbohydrates: 13.75g

8. **Product name:** SUN ICH MULTI FRUIT NECTAR
Description: Fruit Nectar
Packaging: 200ml, 1L Tetra Pak
Brix: 13.30%
Ingredients: Purified water, apricot puree, pear juice concentrate, peach puree, sugar, apple juice concentrate, red grape juice concentrate, red plum puree, citric acid E330, ascorbic acid E300
Nutritional facts (per 100ml): Carbohydrates: 13g

9. **Product name:** SUN ICH POMEGRANATE JUICE
Description: 100% Juice, No added sugar
Packaging: 200ml, 1L Tetra Pak
Brix: 14.10%
Ingredients: Purified water, pomegranate juice concentrate
Nutritional facts (per 100ml): Carbohydrates: 14g of which Sugar 14g

10. **Product name:** SUN ICH ORANGE JUICE
Description: 100% Juice, No added sugar
Packaging: 200ml, 1L Tetra Pak
Brix: 10.60%
Ingredients: Purified water, orange juice concentrate, orange pulp 5%
Nutritional facts (per 100ml): Carbohydrates: 11g of which Sugar 10g

11. **Product name:** SUN ICH APPLE JUICE
Description: 100% Juice, No added sugar
Packaging: 200ml, 1L Tetra Pak
Brix: 14.05%
Ingredients: Purified water, apple juice concentrate
Nutritional facts (per 100ml): Carbohydrates: 13g of which Sugar 13g

12. **Product name:** SUN ICH TOMATO JUICE
Description: 100% Juice, No added sugar
Packaging: 200ml, 1L Tetra Pak
Brix: 5.60%
Ingredients: Purified water, tomato puree
Nutritional facts (per 100ml): Carbohydrates: 6g of which Sugar 5.5g

13. **Product name:** SUN ICH 100% WHITE GRAPE JUICE
Description: 100% Juice, No added sugar
Packaging: 200ml, 1L Tetra Pak
Brix: 15.60%
Ingredients: Purified water, white grape juice concentrate, sugar, citric acid E330
Nutritional facts (per 100ml): Carbohydrates: 15.8g of which sugar 15.4g

The applicable heading for **SUN ICH 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-96/2025

- 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