

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-104/2025

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| Date | 01 st July 2025 |
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| GOODS | <ol style="list-style-type: none"> 1. LUCOZADE ENERGY DRINK ORANGE 2. LUCOZADE ENERGY DRINK ORIGINAL |
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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 | Sugar Tax | Vat | Levy |
|--|------------------------------|---------|---------|---------|---------|------------|-----------|-----|-----------------------|
| | | COMESA | SADC | AFCFTA | | | | | |
| 2202.1020 LUCOZADE ENERGY DRINK ORANGE (330ML METAL CAN) | SCR10/L | SCR10/L | SCR10/L | SCR10/L | SCR10/L | N/A | N/A | 15% | SCR1/ METAL CAN |
| 2202.1020 LUCOZADE ENERGY DRINK ORIGINAL (330ML METAL CAN) | SCR10/L | SCR10/L | SCR10/L | SCR10/L | SCR10/L | N/A | N/A | 15% | SCR1/ METAL CAN |

REMARKS:

The specifications for the **LUCOZADE ENERGY DRINK ORANGE & LUCOZADE ENERGY DRINK ORIGINAL** 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:** LUCOZADE ENERGY DRINK ORANGE
Packaging: 330ML METAL CAN
Ingredient: Carbonated Water, Glucose Syrup (11%), Orange Juice From Concentrate (6%), Acid (Citric Acid), Acidity Regulator (Sodium Gluconate), Flavourings, Preservative (Potassium Sorbate), Stabiliser (Aracia Gum), Caffeine, Antioxidant (Ascorbic Acid), Niacin (Vitamin B3), Colour (Beta Carotene), Sweeteners (Acesulfame K, Sucralose).
Nutritional Values (per 100ml): Carbohydrates 8.4g Of which sugar 4.5g

2. **Product Name:** LUCOZADE ENERGY DRINK ORIGINAL
Packaging: 330ML METAL CAN
Ingredient: Carbonated Water, Glucose Syrup (13%), Acids (Citric Acid, Lactic Acid), Flavourings, Acidity Regulator (Sodium Citrate), Preservative (Potassium Sorbate), Caffeine, Sweeteners (Sucralose, Acesulfame K), Antioxidant (Ascorbic Acid), Colours (Sunset Yellow, Ponceau 4R), Niacin (Vitamin B3)
Nutritional Values (per 100ml): Carbohydrates 8.9g Of which sugar 4.5g

The applicable heading for the **LUCOZADE ENERGY DRINK ORANGE & LUCOZADE ENERGY DRINK ORIGINAL**, is **2202** and was further classified under **2202.1020- Waters (include mineral & aerated), with added sugar/ sweetening/ flavoured, in metal.**

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 mineral 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.

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 1.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-104/2025

- 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