#Professionalism



Advance Ruling

AR-15/2024

بروَيْرِيْرْتُ بَرَيْرُهُ: **Reference Number**

وُ فَرَوْدُ سَرَسٌ Product Name	TYMBARK ICE TEA MANGO, 250ML				
و کرفری بیرمی: Classification of the good	2202991020	زوم کری: Duty Rate	0%	و کرفوی کنیری ش: Origin of the good	PL
دُوُوْمُوَمُوْمُ وَمُرَّدُ مُوْمِدُ: Effective Date	03 JUNE 2024				
وَمُرُودُ مُوْرِسِورُ: Description	luct is branded as " TYMBAR	nl glass bottle. The produ		RK ICE TEA MANGO, 250N	

and it specifies as "ICE TEA MANGO". The sample product provides the following information:

Ingredients: Water, sugar, mango juice from concentrate (1%), black tea extract (0.12%), acidity regulators; citric acid and sodium citrates, antioxidant - ascorbic acid, sweeteners: sucralose, acesulfame K, flavouring.

*Picture is Attached in Appendix.

Goods are classified according to Harmonized Commodity Description and Coding System in accordance with the General Interpretative Rules (GIR) and the duty rate is determined according to the Export Import Law 31/79.

The product is pursuant to the HS chapter 22. The ingredients list on the product states that it contains black tea extract, therefore based on the Classification Advice No. 04/2017, this product cannot be classified as a soft drink. Hence, the product is most appropriately classified under HS subheading 2202.99.

Therefore, the most appropriate HS Code for "TYMBARK ICE TEA MANGO" is 2202991020 for which the duty rate is 0%.

of the good

Explanation of the decision



			و مُذَوَّرُهُ مُرْوِرُد دِرُورُوسٍ مِيرِدَرُو مُرَّدُومُ مُرَّدُمُورُ مِ 1 alated in the customs procedure 2019/U-002
- -	الله الله الله الله الله الله الله الله	Sample	Photograph Description

Annex 1: picture of the product







