رُوُرُورُ Advance Ruling





AR-18/2024

برزنزش شرکارد: Reference Number

| | TYMBARK GREEN ICE TEA STRAWBERRY, 250ML | | | څورونی سریمو: Product Name |
|--|---|----------------------|--------------|---|
| و و دروی گریویس: PL Origin of the good | 0% | ورو کری Duty Rate | 2202991020 | څوروی ویژمو: Classification of the good |
| | | | 03 JUNE 2024 | دُوُوْنَاءُنْرُ وَرُرُّ خُوْدِدُ: Effective Date |

TYMBARK GREEN ICE TEA STRAWBERRY, 250ML

The product is a ready-to-drink beverage packed in a 250ml glass bottle. The product is branded as "TYMBARK" and it specifies as "GREEN ICE TEA STRAWBERRY". The sample product provides the following information:

Ingredients: Water, sugar, strawberry juice from concentrate (1%), green 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 green 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 GREEN ICE TEA STRAWBERRY" is 2202991020 for which the duty rate is 0%.

Explanation

of the

decision

وْعُرُوعُ حُوْسِمُونَ

Description

of the good



| نیر 3 رَرَنْهُ وَرُورُو وَرُورَهُمْ وِ تَرْوِرِدُهُ وَرُورُمُرُورُو. This Advance ruling is based on the following n | | | | |
|---|-------------------------|---|-------------------|------------------------------|
| - Other | قىتۇسۇبىر: Brochures | : ﴿ وَهُوْ الْمُوْدُ الْمُوالِدُ اللَّهِ اللَّلَّالِي اللَّهِ الللَّهِ اللَّهِ الللَّهِ الللَّالِي الللَّهِ الللَّهِ الللَّالِي الللَّهِ الللَّ | زئ: Photograph | مَرُوْسِوِرْ: Description |

Annex 1: picture of the product







