



ފުޅާ ވާޞަލާ ތަންދުމުގެ ނިންމުމެއް
Advance Ruling

AR-22/2024

ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީސް
Reference Number

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|----|---|--|------------------------------------|---------------------------------------|---|
| | | TYMBARK STRAW-BERRY FLAVORED CARBONATED DRINK, 330ML | | މުޢާމަލާތުގެ ނަންބަރު Product Name | |
| PL | މުޢާމަލާތުގެ ޖަދުވަލު Origin of the good | MVR 8/- PER LTR | މުޢާމަލާތުގެ ޖަދުވަލު Duty Rate | 2202101220 | މުޢާމަލާތުގެ ޖަދުވަލު Classification of the good |
| | | | | 03 June 2024 | އަދާކުރަންޖެހޭ ދުވަހުގެ ތާރީޚު Effective Date |

TYMBARK STRAW-BERRY FLAVORED CARBONATED DRINK, 330ML

The product is a ready-to-drink beverage packed in a 330ml aluminium can. The product is branded as “TYMBARK” and it specifies as “STRAW-BERRY FLAVORED CARBONATED DRINK”. The sample product provides the following information:

Ingredients: Water, sugar, carbon dioxide, strawberry juice from concentrate (1%), acidity regulator - citric acid, colour - carmine, concentrates from black carrot and blueberry, sweetener - sucralose, flavourings.

**Picture is Attached in Appendix.*

މުޢާމަލާތުގެ ބަނޑު
Description of the good

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.

Based on the ingredients mentioned on the sample, the product is pursuant to the HS chapter 22, the product is classifiable in HS subheading 2202.10.

Therefore, the most appropriate HS Code for “TYMBARK STRAW-BERRY FLAVORED CARBONATED DRINK” is **2202101220** for which the duty rate is MVR 8/- per litre.

ސަރުކާރުގެ ނިންމުމުގެ ބަނޑު
Explanation of the decision



މި ފުޅާ ވާޞަލާ ތަންދުމުގެ ނިންމުމެއް 2019/002 (ސަރުކާރުގެ ގެޒެޓް) ގެ ދަށުން ނިންމާލެވިފައިވާ ނިންމުމެއްގެ ދަށުން 3 އަހަރު ދުވަހުގެ ތެރޭގައި ބާރުގެ ތެރޭގައި ބޭނުންކުރެވޭނެ ނަމަވެސް،
This Advance ruling is based on the following materials and shall be valid up to 3 years from the effective date as stipulated in the customs procedure 2019/U-002

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| <input type="checkbox"/> | މިނިސްޓްރީގެ ފޮޓޯގްރާފް Photograph | <input type="checkbox"/> | މިނިސްޓްރީގެ ނިންމުމެއް Description | <input checked="" type="checkbox"/> | މިނިސްޓްރީގެ ސާމްޕަލް Sample | <input type="checkbox"/> | މިނިސްޓްރީގެ ބްރޯޝަރު Brochures | <input type="checkbox"/> | މިނިސްޓްރީގެ ފޮޓޯގްރާފް Other |
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Annex 1: picture of the product

