



ފުރިހަމަކުރި ރުކުލާއިރު  
Advance Ruling

AR-24/2024

ރިފަރެންސް ނަންބަރު :  
Reference Number

TYMBARK LEMON LIME FLAVOURED CARBONATED DRINK, 330ML					ދިވެހިރާއްޖޭގެ ގެޒެޓް Product Name
PL	ގެޒެޓް ގެ ނަންބަރު : Origin of the good	MVR 8/- PER LTR	ޕީ ސީ ރޭޓް : Duty Rate	2202101220	ގެޒެޓް ގެ ނަންބަރު : Classification of the good
				03 June 2024	ރުކުލާއިރު ފުރިހަމަކުރި ތާރީޚް : Effective Date

**TYMBARK LEMON LIME FLAVOURED CARBONATED DRINK, 330ML**

The product is a ready-to-drink beverage packed in a 330ml metal can. The product is branded as “TYMBARK” and it specifies as “LEMON LIME” flavoured carbonated drink. The sample product provides the following information:

**Ingredients:** Water, sugar, carbon dioxide, juices from concentrate from: lemon (0.5%), and lime (0.5%), acidity regulator: citric acid; flavorings, sweeteners: sucralose and acesulfame K.

*\*Picture is Attached in Appendix*

ދިވެހިރާއްޖޭގެ ގެޒެޓް  
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 and their proportional representation within the composition, the product is classifiable in HS subheading 2202.10.

Therefore, the most appropriate HS Code for “TYMBARK LEMON LIME FLAVOURED CARBONATED DRINK” is 2202101220 for which the duty rate is MVR 8/- per LTR.

ސަރުކާރުގެ ނިންމުމުގެ ބަޔާން :  
Explanation of the decision



މި ފުރިހަމަކުރި ރުކުލާއިރު ގެ ބޭނުންކުރެވޭ ގޮތުން 2019/U-002 ގެ ތެރެއިން ބަޔާންކުރި ޕްރޮސެޖަރުގެ ބާވަތުގައި ހިމެނޭ ގޮތުން 3 ވަރުގެ ދަޔަތް ފުރިހަމަކުރެއްވުމަށް ފޮތްތައް ފުރިހަމަކުރެއްވުމަށް ފޮތް ފޮނުވާލަން ފަށަލައެވެ.  
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

<input type="checkbox"/>	<input type="checkbox"/>	ފުރިހަމަކުރި ތާރީޚް : Other	<input type="checkbox"/>	ބަޔާންކުރެވުނު ފޮތްތައް : Brochures	<input checked="" type="checkbox"/>	ސާމާނު : Sample	<input type="checkbox"/>	ފޮތް : Photograph	<input type="checkbox"/>	ކަނޑު : Description
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Annex 1: picture of the product

