



ފުޅާ ވަނަ ނިންމުމުގެ ނަންބަރު
Advance Ruling

AR-25/2024

ރިފަރެންސް ނަންބަރު :
Reference Number

TYMBARK WATERMELON FLAVOURED CARBONATED DRINK, 330ML		މުޢާމަލާތުގެ ނަންބަރު Product Name
PL	Origin of the good	މުޢާމަލާތުގެ ޕްރޮސެސިންގ Classification of the good
MVR 8/- PER LTR	Duty Rate	2202101220
03 June 2024		އިތުރުކުރާ ދުވަހުގެ ތާރީޚު Effective Date

TYMBARK WATERMELON 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 “WATERMELON” flavoured carbonated drink. The sample product provides the following information:

Ingredients: Water, sugar, carbon dioxide, watermelon juice from concentrate (1%), acidity regulator - citric acid, color - carmine, concentrates from black carrot and blueberry, sweeteners - sucralose, flavorings.

**Picture is Attached in Appendix.*

**މުޢާމަލާތުގެ ބަނޑުގެ 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 and their proportional representation within the composition, the product is classifiable in HS subheading 2202.10.

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

**ނިންމުމުގެ ބަނޑުގެ ބަނޑު
Explanation of the decision**



މި ފުޅާ ވަނަ ނިންމުމުގެ ނަންބަރު 2019/U-002 ގެ ދަށުން ދެނެގަތިގެން ނިންމެފައިވާ ނިންމުމެކެވެ. ނިންމުމުގެ ނަންބަރު 2019/U-002 ގެ ދަށުން ދެނެގަތިގެން ނިންމެފައިވާ ނިންމުމެކެވެ. 3 އަހަރު ދުވަހުގެ ތެރޭގައި ފުޅާ ވަނަ ނިންމުމުގެ ނަންބަރު 2019/U-002 ގެ ދަށުން ދެނެގަތިގެން ނިންމެފައިވާ ނިންމުމެކެވެ.
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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	އެހެނިހެން Other	ބްރޯޝަރު Brochures	ނަންމު Sample	ފޮޓޯގްރާފް Photograph	ބަނޑުގެ ބަނޑު Description

Annex 1: picture of the product

