



ފުޅާ ވަނަ ނިންމުމުގެ ނަންބަރު
Advance Ruling

AR-27/2024

ރިފަރެންސް ނަންބަރު :
Reference Number

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

TYMBARK APPLE WATERMELON FLAVORED CARBONATED DRINK, 330ML

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

Ingredients: Water, apple juice from concentrate (19%), sugar, watermelon juice from concentrate (1%), carbon dioxide, acidity regulator: citric acid, concentrates from black carrot and blueberry, flavouring, sweetener – sucralose.

**Picture is Attached in Appendix.*

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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 “APPLE WATERMELON FLAVORED CARBONATED DRINK” is **2202101220** for which the duty rate is MVR 8/- per litre.

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Explanation of the decision



މި ފުޅާ ވަނަ ނިންމުމުގެ ނަންބަރު 2019/U-002 ގެ ދަށުން ދެނެގަތިވާ ސާމާނުތަކުގެ ބޭނުންކުރުމަށް 3 އަހަރު ދުވަހުގެ ތެރޭގައި ފުޅާ ވަނަ ނިންމުމުގެ ނަންބަރު 2019/U-002 ގައި ބަޔާންކުރި ގޮތުގައި ބޭނުންކުރަންޖެހޭނެއެވެ.
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	ބްރޯޝަރުތަކުގެ ސަބަބުން Brochures	ނަންދުގެ ސާމާނު Sample	ފޮޓޯގްރާފް Photograph	ބަނޑުގެ ބަނޑު Description

Annex 1: picture of the product

