

## KROMBACHER NON ALCOHOLIC BEER 0.0\%

The product is an alcohol-free beer packed in a 500 ML can. The product is labelled as "Krombacher $0.0 \%$ ALC".

Ingredients: water, barley malt, carbon dioxide produced by fermentation, hops, hops extract
*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 was laboratory tested for alcohol content and according to the laboratory test report received the product does not contain any significant amount of alcohol. The product is pursuant to the HS chapter 22, the product is classifiable in HS subheading 2202.91.

Therefore, the applicable HS code for the product "KROMBACHER NON ALCOHOLIC BEER $\mathbf{0 . 0 \%}$ " is 2202911120 and duty rate is MVR 8/- per ltr.



