بسم الله الرحمن الرحيم

#Professionalism

ڈھیوؤسُ ںَسُعَڈُسُ سَںروِسُ
Maldives Customs Service

ﷺ ﷺ
Advance Ruling

AR-36/2024

ﷺ ﷺ :
Reference Number

KROMBACHER SPEZI COLA-ORANGE-MIX	ڈھَرَڈُ ںَرَمُ: **Product Name**
GERMANY	ڈھَرَڈُ ﷺ: **Origin of the good**
25% and MVR 50/- per ltr	ﷺ ﷺ: **Duty Rate**
2208900010	ڈھَرَڈُ ﷺ: **Classification of the good**
14th July 2024	ﷺ ﷺ: **Effective Date**

ڈھَرَڈُ ﷺ:
Description of the good

KROMBACHER SPEZI COLA-ORANGE-MIX

The product is a ready-to-drink beverage packed in a 330ML can. The product is labelled as **"Krombacher Spezi".**

Ingredients: water, sugar, orange juice from concentrate (2.3%), lemon juice from concentrate (0.9%), carbon dioxide, coloure: e150d, phosphoric acid, citric acid, acidity regulator, sodium citrates, natural flavouring, flavouring (caffeine), citrus extract, stabilizer, locust bean gum.

* *Picture attached in appendices.*

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Explanation of the decision

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 contain significant amount of alcohol. The product is pursuant to the HS chapter 22, the product is classifiable in HS subheading 2208.90.

Therefore, the applicable HS code for the product "**KROMBACHER SPEZI COLA-ORANGE-MIX"** is 2208900010 and duty rate is 25% and MVR 50/- per ltr**.**

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Annex 1: picture of the product