بسم الله الرحمن الرحيم

މޯލްޑިވްސް ކަސްޓަމްސް ސަރވިސް
Maldives Customs Service

އެޑްވާންސް ރޫލިންގ
Advance Ruling

AR-18/2022	ރިފަރެންސް ނަންބަރު : **Reference Number**

				Superblock Alc. 0.0% Vol	މުދަލުގެ ނަން: **Product Name**
-	މުދަލުގެ އޮރިޖިން: **Origin of the good**	MVR 8 PER LTR	ޑިއުޓީ ރޭޓް: **Duty Rate**	2202911120	މުދަލުގެ ގިންތި: **Classification of the good**
				01.06.2022	އަމަލުކުރަން ފަށާ ތާރީޚް: **Effective Date**

މުދަލުގެ ތަފްސީލު: Description of the good

<u>Superblock Alc. 0.0% Vol</u>

The submitted sample is a ready-to-drink non-alcoholic beverage packed in 330ml glass bottle. The product is labelled as **"Superblock Alc. 0.0% Vol"**.

Ingredients: Water, Barley Malt, Unmalted Cereals (Maize and Barley), Flavourings, Hops

Nutritional Facts (for 100ml): Energy: 110kj(26kcal), Saturates:0g, Protein: <0.5g, Fat: 0g, Sugar:<0.5g, Carbohydrates: 6.0g

- *Pictures are attached in appendix*

ނިންމުނު ގޮތުގެ ތަފްސީލު: 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 information provided states that it contains 0% alcohol and laboratory testing conducted confirmed that it does not contain alcohol. The supplier has categorized the product as a non-alcoholic beer. According to HS explanatory notes, non-alcoholic beers are classified in HS subheading 2202.91.

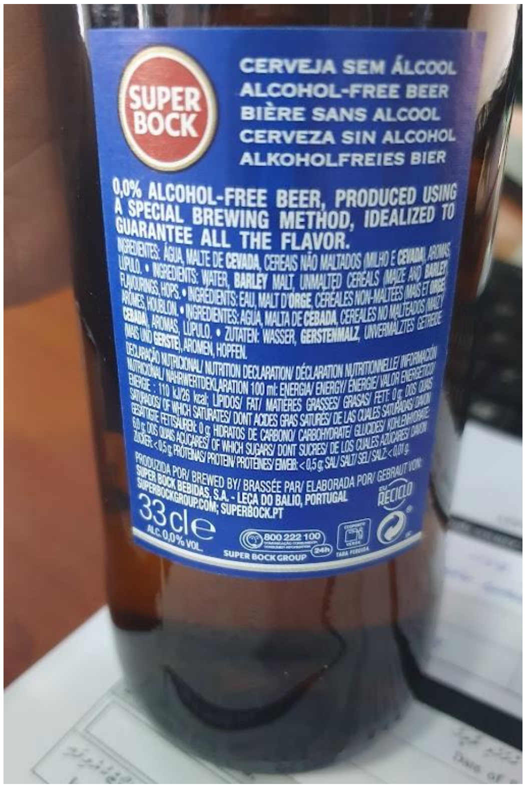
Therefore, the applicable HS code for the product "Superblock Alc. 0.0% Vol" is 2202911120 and rate of duty is MVR 8 per liter.

މި އެޑްވާންސް ރޫލިންގ ދިފައިވަނީ ތިރީގައިވާ ތަކެއްޗަށް ބިނާކޮށްގެންނެވެ. ކަސްޓަމްސް އުސޫލު(ނަންބަރު: 2019/U-002) ގައިވާ ގޮތުގެ މަތިން މިލާދީ ގޮތުން 3 އަހަރު ދުވަހުގެ މުއްދަތަށް މި ރޫލިންގ ދެމިއޮންނާނެއެވެ.

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

ތަފްސީލު: Description	✓	ފޮޓޯ: Photograph	✓	ސާމްޕަލް: Sample	✓	ބްރޯޝަރ: Brochures	☐	އެހެނިހެން: Other	☐	-

Sample Photo: Superblock Alc. 0.0% Vol



MALDIVES CUSTOMS SERVICE