بسم الله الرحمن الرحيم

ދިވެހި ރާއްޖޭގެ ބަންދަރުގެ ސަރވިސް
Maldives Customs Service

ގަންޑުވަރަށް ކުރިން ގަތުން
Advance Ruling

AR-21/2022	ލިޔުންތެރޭ ނަންބަރު : Reference Number

		De-Stress by Yeti			ތަކުރުގެ ނަން: Product Name
-	ތަކުރުގެ ފަސްދާ: Origin of the good	MVR 8 PER LTR	ބެހެއްޓުމުގެ ދަށް: Duty Rate	2202101220	ތަކުރުގެ ބަދަލު: Classification of the good
				02.06.2022	ހަމަވާންޖެހޭ ވަގުތު ތާރީޚު: Effective Date

De-Stress by Yeti (350ml)

The submitted sample is a ready-to-drink beverage packed in 350 ml glass bottle. The product is labelled as "**De-Stress by Yeti"**. According to the product brochure, it is an Electrolyte hydration drink which does not contain caffeine, taurine.

Ingredients: Water, Less Than 1% Of Citric Acid.Sodium Chloride, Potassium Phosphate,Magnesium Sulphate,Calcium Cholride,L-Theanine Potassium Sorbate(E202), Sodium Benzote (E211)Sucralose, Permitted Colour(E150,E120) And Nature Identical Pomegranate Flavour.

- *Pictures and product details are attached in appendix.*

ތަކުރުގެ ތަފްޞީލް:
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.

This is a ready to drink beverage consisting of mainly water flavored with a fruit juice flavors containing the precise mix of electrolytes for superior rehydration and a comprehensive mix of vitamins for recovery and energy. The product shall be classified in HS subheading 2202.10. The product fulfills the criteria for the soft drinks defined in the Customs' announcement (IUL)14-D8/1/2017/15 dated on 30th April 2017.

Therefore, the applicable HS code for the product "**De-Stress by Yeti"** is 2202101220 and rate of duty is **MVR 8 per liter**.

ނިންމުމުގެ ތަފްޞީލް:
Explanation of the decision

ގަންޑުވަރަށް ކުރިން ގަތުން ދެމިހުރި ދުވަސްތަކަށް ބަލައި ކަސްޓަމްސް ނިޒާމުގެ 2019/U-002 ގަވާއިދުގެ 3 ވަނަ ގަވާއިދުގެ ދަށުން ބަލައިގެން ވަކި ތަކުރެއް ގަންޑުވަރަށް ކުރިން ގަތުމަށް ދެވޭ ގަންޑުވަރު ދެމިހުރި ދުވަސް ކަނޑައަޅާ ދެވޭ ކަމެވެ.
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

-	☐	ތަފާތު: Other	☐	ބްރޮޝަރ: Brochures	☑	ސެމްޕަލް: Sample	☑	ފޮޓޯ: Photograph	☑	ތަފްޞީލް: Description

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Product details of De-Stress by Yeti (350ml)

- Yeti Isotonic contains the precise mix of electrolytes for superior rehydration
- Comprehensive mix of B-vitamins for recovery and energy.
- Yeti Isotonic sports drink has been designed to be in balance with your body's fluids to give you fast hydration and energy when you need it most.
- For those who train hard and push their body to the limits, sports drinks can be a key component to maintaining performance.

Discover the power of superior rehydration

You lose a lot more than water when you sweat, including critical electrolytes that help your brain communicate with muscles and regulate your body’s fluid balance. Significant losses in fluids and electrolytes can negatively impact performance, especially during long bouts of training. Yeti Isotonic contains the precise mix of electrolytes for superior rehydration and comprehensive mix of B-vitamins for recovery and energy.

Superior hydration with Yeti

You lose a lot more than water when you sweat, including critical electrolytes that help your brain communicate with muscles and regulate your body’s fluid balance. Significant losses in fluids and electrolytes can negatively impact performance, especially during long bouts of training.During challenging athletic events, it is not uncommon for athletes to lose 6–10% of body weight in sweat loss, thus leading to dehydration. Decrements in physical performance in athletes have been observed under much lower levels of dehydration, as little as 2%. At 2% loss of body weight through sweat loss, your performance will drop by over 15%.

Yeti Isotonic sports drink has been designed to be in balance with your body's fluids to give you fast hydration and energy when you need it most. For those who train hard and push their body to the limits, sports drinks can be a key component to maintaining performance. Water alone isn't enough when you are playing intensive or endurance sport. Your body needs more.
Yeti Isotonic contains the precise mix of electrolytes for superior rehydration and comprehensive mix of B-vitamins for recovery and energy.