#Professionalism

بسم الله الرحمن الرحيم

ދިވެހިރާއްޖޭ ކަސްޓަމްސް ސަރވިސް
Maldives Customs Service

ކުރިން ނިންމާ ގަޑި
Advance Ruling

AR-01/2021	ލިޔުންތެރި ނަންބަރ: **Reference Number**

	GINGER BEV (ELEPHANT HOUSE)				ބަދަލުގެ ނަން: **Product Name**
-	ބަދަލުގެ ތަކުލީފު: **Origin of the good**	ލީ.ލީ 8 ތަކެއް	ޖަމާ ކުރުމުގެ ދަރަޖަ: **Duty Rate**	2202101200	ބަދަލުގެ ވަށައެޅުން: **Classification of the good**
11.01.2024		ކުރިން ނިންމާ ދުވަސް: End Date		11.01.2021	ފަރާތްވާނަން ފަށާ ދުވަސް: **Effective Date**

Ginger Bev (Elephant house)

The submitted sample is a ready-to-drink non-alcoholic beverage packed in 330ml can. The product is labeled as "Ginger Bev" and provides the following information.

- *Ingredients*: Carbonated water, sugar, citric acid (INS330), Natural ginger flavour, Quillaia extract type I (INS999(I)), Preservative (INS211), Stabilizer/Emulsifier (INS1450,INS 445)
- *Nutritional Facts* (for 100 ml): Energy (Kcal) 44.8, Protein(g) 0, Total fat(g)0, Saturated fat(g) 0,Carbohydrate(g) 11.2,Total sugar(g) 11.2,Sodium(mg) (max)2

ބަދަލުގެ ތަފުސީލު: **Description of the good**

The above mentioned product is classified according to the Harmonized Commodity Description and Coding System (HS) in accordance with the General Interpretative Rules (GIR) and the duty rate is determined according to the Export Import Law 31/79.

According to the laboratory test report submitted by the importer Ethanol is not detected in the sample and the laboratory test confirmed that the product does not contain significant amount of alcohol. The supplier has categorized the product as a carbonated soft drink.

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. Based on the laboratory result and Ministry of Economic Development (Letter Number 101-BR/14/2020/166) duty rate of the product is MVR 8 per liter.

Therefore, the applicable HS code for the product "Ginger Bev" is 2202101200 and rate of duty is MVR 8 per liter.

ސަބަބުގެ ތަފުސީލު: **Explanation of the decision**

ކުރިން ނިންމާ ގަޑި ދެވޭ ކަސްޓަމްސް ނިޒާމުގެ ގާނޫނު 2019/U-002 ގެ ދަށުން ލިޔެ ހުށަހަޅާ ލިޔުންތަކާ ގުޅިގެން ދެވޭ ކުރިން ނިންމާ ގަޑި ފަށާ ދުވަހުން 3 އަހަރު ވަރަށް ދަށުވާ ނުވާ ގޮތަށް ވެލިޏެއް ކަމަށް ބެލެވޭނެ 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

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