



AR-003/2021

މަރުކަޢާތުގެ ސަފުހާ ނަންބަރު :
Reference Number

INIDAN TONIC WATER (SEPOY & CO)				މުވާދާގެ ނަންބަރު Product Name
-	މުވާދާގެ ފަދަސާތައް Origin of the good	8 MVR/LTR	އަދަދުގެ ވަރުދަސް Duty Rate	2202101200
			28.02.2021	އިދާރާތަކުރިޔަވާ ދުވަހުގެ ތާރީޚު Effective Date
				މުވާދާގެ ބަލަންދު Classification of the good

Sepoy & co-Indian Tonic Water

The submitted sample is use to make drinks packed in 200ml glass bottle. The product is labeled as “Sepoy & co-Indian Tonic Water” and provides the following information.

- Ingredients: Carbonated water, Fructose, Acidity Regulator (INS 330), Quinine. Contains added natural flavor (Natural flavouring substances)
- Nutritional facts (for 100 ml): Energy: 22 Kcal; Protein: 0g; Fat: 0g; Carbohydrate: 5.4g; Of which sugar;4.8g
- Find attached the photograph and additional information of the product.

މުވާދާގެ
ބަލަންދު
Description
of the good

Goods are classified according to Harmonized System 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 tonic water.

Since the product is water containing flavours, the applicable HS sub-heading is 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. Laboratory testing conducted confirmed that the product does not contain alcohol.

Therefore, the applicable HS code for the product “Indian Tonic Water” is 2202101200 and rate of duty is MVR 8 per liter.

ސަފުހާ ނަންބަރު
މަޢުލޫމާތު
Explanation
of the
decision

މި ހުކުމާތުކުރި ސަފުހާ ނަންބަރު (2019/U-002) އަކީ 2019 ވަނަ އަހަރުގެ ސަފުހާ ނަންބަރުގެ ދަށުން ދެނެގަތިވާ ސަފުހާ ނަންބަރެކެވެ. ސަފުހާ ނަންބަރުގެ ދަށުން ދެނެގަތިވާ ސަފުހާ ނަންބަރުގެ ދަށުން ދެނެގަތިވާ ސަފުހާ ނަންބަރެކެވެ.
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

މުވާދާގެ ފަދަސާތައް Origin of the good	<input checked="" type="checkbox"/>	އަދަދުގެ ވަރުދަސް Duty Rate	<input type="checkbox"/>	ސާމާނު Sample	<input checked="" type="checkbox"/>	ފޮޓޯގްރާފް Photograph	<input type="checkbox"/>	މުވާދާގެ ބަލަންދު Classification of the good	<input checked="" type="checkbox"/>	މުވާދާގެ ނަންބަރު Product Name	<input type="checkbox"/>
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Sepoy & Co Indian Tonic Water

Product Sample Picture

