



ދިވެހިރާއްޖޭގެ ޖެނެރަލް ޖޯޕްޓްރަލް
Advance Ruling

ދިވެހިރާއްޖޭގެ ސަރުކާރުގެ ޖެނެރަލް ޖޯޕްޓްރަލް
Maldives Customs Service

AR-006/2021 : ރިފަރެންސް ނަންބަރު :
Reference Number

GINGER ALE TONIC WATER (SEPOY & CO)			މުޢާމަލާތުގެ ނަންބަރު: Product Name
-	މުޢާމަލާތުގެ ޖިދުގަވާސުތެރިކަން: Origin of the good	8 MVR/LTR	މުޢާމަލާތުގެ ޖިސީމު: Classification of the good
		މުދާގެ ޖަހަނު: ބޭފުޅަކާ ދެފަދަ Duty Rate	2202101200
		28.02.2021	ފަސަހުވާދާއި ޖަހަނުގެ ދުވަހުގެ ތާރީޚު: Effective Date

Sepoy & co - Original Ginger Ale

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

- Ingredients: Carbonated water, Fructose, Acidity Regulator (INS 330). Contains natural colour (150d) and added natural flavors (Natural flavouring substances)
- Nutritional facts (for 100 ml): Energy: 20 Kcal; Protein: 0g; Fat: 0g; Carbohydrate: 5.0g; Of which sugar;4.6g
- Find attached the photograph and additional information of the product.

މުޢާމަލާތުގެ ޖިސީމު:
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 “Original Ginger Ale” is 2202101200 and rate of duty is MVR 8 per liter.

ހުށަހަޅާ ފަރާތްތަކުގެ ޖަހަނުގެ ބަޔާން:
Explanation
of the
decision

މި ޖެނެރަލް ޖޯޕްޓްރަލްގެ ބޭނުންކުރުމަށް ދަށުގައި ބަޔާންކުރި މާއްދާތަކާ ދެކޮޅަށް ޖެނެރަލް ޖޯޕްޓްރަލްގެ ވަދާނަ ދެމިދާނެ ކަމަށް ބަޔާންކުރެވިފައި ވެއެވެ. (2019/U-002) ސަރުކާރުގެ ޖެނެރަލް ޖޯޕްޓްރަލްގެ ވަދާނަ ދެމިދާނެ ކަމަށް ބަޔާންކުރެވިފައި ވެއެވެ. 3 އަހަރު ދުވަހުގެ ތެރޭގައި ޖެނެރަލް ޖޯޕްޓްރަލްގެ ވަދާނަ ދެމިދާނެ ކަމަށް ބަޔާންކުރެވިފައި ވެއެވެ.
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

މުޢާމަލާތުގެ ޖިސީމު	<input checked="" type="checkbox"/>	އެހެނިހެން ފަރާތްތަކެއް:	<input type="checkbox"/>	ޖެނެރަލް ޖޯޕްޓްރަލްގެ ވަދާނަ ދެމިދާނެ ކަމަށް ބަޔާންކުރެވިފައި ވެއެވެ.	<input checked="" type="checkbox"/>	ޖެނެރަލް ޖޯޕްޓްރަލްގެ ވަދާނަ ދެމިދާނެ ކަމަށް ބަޔާންކުރެވިފައި ވެއެވެ.	<input type="checkbox"/>	ޖެނެރަލް ޖޯޕްޓްރަލްގެ ވަދާނަ ދެމިދާނެ ކަމަށް ބަޔާންކުރެވިފައި ވެއެވެ.	<input checked="" type="checkbox"/>	ޖެނެރަލް ޖޯޕްޓްރަލްގެ ވަދާނަ ދެމިދާނެ ކަމަށް ބަޔާންކުރެވިފައި ވެއެވެ.
		Other		Brochures		Sample		Photograph		Description

Seпой & Co Original Ginger Ale

Product Sample Picture

