#Professionalism

بسم الله الرحمن الرحيم

ދިވެހިރާއްޖެގެ ކަސްޓަމްސް ސަރުވިސް

Maldives Customs Service

އެޑްވާންސް ރުޅިވެރިކަން

Advance Ruling

AR-07/2020	ތިރުވަނަންބަރު : **Reference Number**

GARBAGE BAG, TRANSPARENT, WHITE 48”X 36”					ފެންވަދެ ނަން: **Product Name**
-	ފެންވަދެ ބިން: **Origin of the good**	400%	ޑިއުޓީ ރޭޓް: **Duty Rate**	3923211010	ފެންވަދެ ކެޓަގަރީ: **Classification of the good**
16/09/2023	ފެންވަދެ ހަމަވާ ތާރީޖް: End Date			16.09.2020	ހަމަޅެއްކަން ވަންނަ ތާރީޖް: **Effective Date**

ފެންވަދެ ތަފުސީލް: Description of the good

- ***GARBAGE BAG, TRANSPARENT, WHITE 48”X 36”***
- The importer requested for a tariff classification ruling regarding “*Garbage Bag, Transparent, White 48”x 36”*. It is indicated in the application that the product will be used for garbage collection.
- The importer has also submitted a letter and corresponding technical data sheet by the manufacture/exporter of the bag which states that it is of size 60 + 30 cm x 120 cm with 90-95 gauge HDPE Clear Unprinted Bag produced to M/s. Four D Investment (Pvt) Ltd, Maldives is with Biodegradable Additives and Food Grade ***Raw Materials***.
- According to the technical data sheet by the manufacturer, the raw material of the bag is polyethylene (ethylene hexene copolymer), the monomers and additives of the resin is safe when come into contact with food. However, technical data sheet does not verify that the finished article meets both the technical and regulatory requirements of the intended application.
- Appended is the photograph and additional information of the product provided by the importer.

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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.

As per the letter by the manufacture/exporter of the bag, the product is a “transparent biodegradable bag” which is used for the collection of garbage. Hence, it satisfies the description of the HS heading 39.23.

Therefore, the applicable HS code “biodegradable bag” is 3923211010, which provides for all articles of plastics commonly used for the packing or conveyance of all kinds of products. The rate of duty will be 400% ad valorem, unless the importer submits biodegradable approval from Environmental Protection Agency (EPA) of the Maldives.

ރާއްޖެގެ ކަސްޓަމްސް ސަރުވިސް ތިރުވަނަންބަރުގެ ތަފުސީލުން ބަދަލުވާ ކަމުގެ ކަމަށް ވަކިން ބަދަލުކުރެވިގެ ކަމަށެވެ. ކަސްޓަމްސް ރެގިއުލޭޝަން (2019/U-002 :ތަރުޖަމާ ކުރެވުނު ގަވާއިދުން ކަނޑައެޅިފައިވާ ގޮތުން 3 ބަރަން ދުވަހުގެ ފަރާތުން ތިރުވަނަންބަރުގެ ތަފުސީލުން ބަދަލުކުރެވެ.

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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MALDIVES CUSTOMS SERVICE