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Advance Ruling

AR-007/2021

ޤިސްމުގެ ނަންބަރު :
Reference Number

ELDERLY FLOWER TONIC WATER (SEPOY & CO)				މާލުގެ ނަންބަރު Product Name
-	މާލުގެ ފަދަތައް Origin of the good	8 MVR/LTR	މާލުގެ ދަރަޖަ : Duty Rate	2202101200
				މާލުގެ ޖަނަވަރު Classification of the good
				28.02.2021
				އަދިއަވަދު ހުކުމްގެ ވަނަ ދުވަހުގެ ތާރީޚު Effective Date

Sepoy & co - Elderflower Tonic Water
 The submitted sample is used to make drinks packed in 200ml glass bottle. The product is labeled as “Sepoy & co-Elderflower 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.

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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 “Elderflower tonic water” is 2202101200 and rate of duty is MVR 8 per liter.

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Explanation of the decision

މި ހުކުމް ނުވަތަ ހުކުމްގެ ނަންބަރު 2021/007 ގެ ސަބަބުން 2021/002 (2019/U-002) ގެ ސަބަބުން 3 އަހަރު ދުވަހުގެ ތެރޭގައި ބޭނުންކުރެވޭނެ ބަޔާނު.
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

މާލުގެ ޖަނަވަރު Other	<input checked="" type="checkbox"/>	މާލުގެ ޖަނަވަރު Brochures	<input type="checkbox"/>	މާލުގެ ޖަނަވަރު Sample	<input checked="" type="checkbox"/>	މާލުގެ ޖަނަވަރު Photograph	<input type="checkbox"/>	މާލުގެ ޖަނަވަރު Description	<input checked="" type="checkbox"/>
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Sepoy & Co Elderflower Tonic Water

Product Sample Picture

