



AR-08/2020

ރިފަރެންސް ނަންބަރު :
Reference Number

ROYAL TIGER BEVERAGE			މުޢާމަލާތުގެ ނަންބަރު Product Name
-	މުޢާމަލާތުގެ ޖަދުވަލު Origin of the good	މިސާލަކަށް 8 ޕްރޮސެންޓް Duty Rate	2202101200 Classification of the good
27.10.2023	މުޢާމަލާތުގެ ނިންމުމުގެ ދުވަހުގެ ތާރީޚު End Date	27.10.2020	ފަސަދާކުރުމުގެ ދުވަހުގެ ތާރީޚު Effective Date

Royal Tiger Beverage
The submitted sample is a ready-to-drink non-alcoholic beverage packed in 250ml plastic bottle. The product is labeled as “Royal Tiger” and provides the following information.

- Ingredients: Carbonated water, sugar, Acidity regulators (E330, E331) Vitamins, Flavor (Natural, Natural Identical & Artificial), Preservatives (E2111), Caffeine, Color (E102);
- Nutritional Facts (for 100 ml): Calories: 68.02 Kcl, Saturated fat: 0.0g; Carbohydrate: 17.005g; Sugar:12.992g, Fat: 0.0g, Cholesterol:0.0g, Dietary Fibre:0.0g, Protein:0.0g;
- Find attached the photograph and additional information of the product.

މުޢާމަލާތުގެ ބަނޑުވަޅު
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.

The product is labelled as “Carbonated Beverage” and is published same on the exporter’s website as well. As per the ingredients, details of the product do not have any stimulant. Therefore, the applicable subheading for ‘Royal Tiger Beverage’ is 220210, which provides for waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored. According to the information submitted by the applicant and content displayed on the product label, ‘Royal Tiger Beverage’ does not contain stimulants like Taurine, Guarana and the product is labelled and marketed as carbonated drink. Therefore, the product is not classifiable as an energy drink but can be classified as a soft drink pursuant to the Customs’ Announcement (IUL)14-D8/1/2017/15 dated on 30th April 2017.

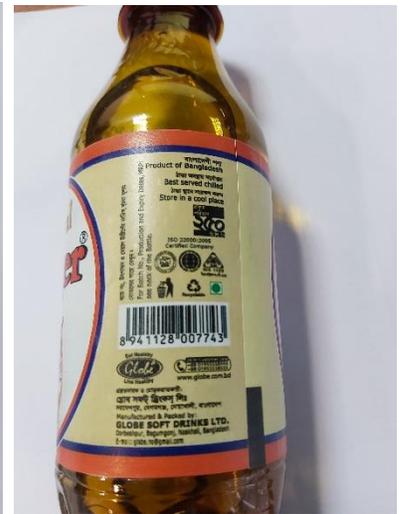
Therefore, the applicable HS code for the product “Royal Tiger Beverage” is 2202101200 and rate of duty is MVR 8 per liter.

The product will be tested upon importation for the accuracy of the information provided and this ruling may be annulled pursuant to the article 10 of the Customs Procedure on Advance ruling (2019/U-002), if the laboratory testing result contradicts against the content mentioned above and confirms that the information provided by the importer is incomplete, incorrect, false or misleading.

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Explanation of the decision

މި ޤައުމީ ނިންމުމަކީ ސަރުކާރުގެ ގެޒެޓް (2019/U-002) ގެ ދަށުން ނިންމެފައިވާ ނިންމުމެކެވެ. ސަރުކާރުގެ ގެޒެޓް 2019/U-002 ގައި ބަޔާންކޮށްފައިވާ ގޮތަށް 3 އަހަރު ދުވަހުގެ ތެރޭގައި ސަރުކާރުގެ ގެޒެޓް ގައި ޖަހާފައިވާ ނިންމުމަކަށެވެ.
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

-	އެހެނިހެން Other	<input type="checkbox"/>	ބަނޑުވަޅު Brochures	<input type="checkbox"/>	ނަမޫނާ Sample	<input type="checkbox"/>	ފޮޓޯގްރާފް Photograph	<input checked="" type="checkbox"/>	ބަނޑުވަޅު Description
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← → ↻ 🔒 globe.com.bd/softdrinks/product/royal-tiger-5/



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Royal Tiger

- PET bottle
- 250 ml
- 24 pcs / case

Category: Carbonated Drinks

Tag: Royal Tiger

