#Professionalism

ؤفُرِ مَرِمَّ
رُمْعِ ؤَمَرْمَ

بسم الله الرحمن الرحيم

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ﷺ
Maldives Customs Service

ﷺ
Advance Ruling

AR-10/2021

ﷺ :
Reference Number

	BIERE DES AMIS Blond 0%				ﷺ: **Product Name**
BE	ﷺ: **Origin of the good**	ﷺ 8 ﷺ	ﷺ: **Duty Rate**	2202911100	ﷺ: **Classification of the good**
25.03.2024	ﷺ: End Date			25.03.2021	ﷺ: **Effective Date**

BIERE DES AMIS Blond 0%

The submitted sample is a ready-to-drink non-alcoholic beer packed in 33cl glass bottles. The product is labeled as "Biere Des Amis 0.0 Alc" and provides the following information.
- *Ingredients*: Water, Malted Barley, Hops, Yeast, Sugar, Carbon Dioxide, Natural Aromas, Antioxidant: Ascorbic Acid
-*Nutritional Facts* (for 100 ml): Energy: 23 Kcal (95 kj), Fats: 0.0g; Carbohydrate: 5.26g; Sugar: 1.4g, Protein: 0.5g, Salt:0.2g.

Find the attached pictures of the product.

ﷺ: **Description of the good**

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.

According to a laboratory test report attached with the Advance Ruling application submitted by the importer, the product does not contain alcohol and the laboratory test conducted by the Forensic Service's Drug and Chemical Laboratory of Maldives Police Service further confirmed that the product does not contain any amount of alcohol. Although the importer has declared the product as a non-alcoholic wine, the product details confirm the product as a non-alcoholic beer.

Therefore, the applicable HS code for the product "Biere Des Amis Blond 0%" is 2202911100 and based on the laboratory result, the duty rate of the product shall be MVR 8 per liter.

ﷺ ﷺ: **Explanation of the decision**

ﷺ ﷺ(ﷺ: 2019/U-002) ﷺ ﷺ 3 ﷺ ﷺ ﷺ ﷺ ﷺ ﷺ ﷺ ﷺ ﷺ.
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

Lab Report	☐	ﷺ: Other	☐	ﷺ: Brochures	✓	ﷺ: Sample	☐	ﷺ: Photograph	☐	ﷺ: Description

MALDIVES CUSTOMS SERVICE