#Professionalism

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بسم الله الرحمن الرحيم

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Advance Ruling

Maldives Customs Service

AR-11/2021

ﷺ :
Reference Number

	SPEED CARBONATED BEVERAGES				ﷺ: **Product Name**
-	ﷺ: **Origin of the good**	60.55 ﷺ ﷺ	ﷺ: **Duty Rate**	2202101100	ﷺ: **Classification of the good**
17.04.2024	ﷺ: End Date			18.04.2021	ﷺ: **Effective Date**

ﷺ: **Description of the good**

SPEED CARBONATED BEVERAGES

The submitted sample are ready-to-drink beverages packed in 250ml plastic bottle and 250ml metal Can. The products are labeled as "SPEED CARBONATED BEVERAGES" and provides the following information.

- Ingredients: Carbonated water, Refined Sugar, Citric acid (Acidulant E-330), Tri-Sodium Citrate (Acidity Regulator E331), Sodium Benzoate (Preservative E-211), Caffeine & Vitamin -E Acetate (Vitamin Premix), Permitted Food Color (E-102 & E-110) & Flavoring· Nutritional Facts (for 100 ml): Energy Kcal (71.6),Protein:0g, Fats: 0.0g, Saturated Fat : 0g, Carbohydrate: 17.9g; Sugar: 17.9g, Fiber: 0g, Salt:0g, Sodium mg:18.55 , Caffeine mg: ≤14.5, Vitamin-E mg:0.43

Find the attached pictures of the product.

ﷺ ﷺ ﷺ: **Explanation of the decision**

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.

According to the information on the printed on the sample, per 100ml of "Speed Carbonated Beverage" contains not more than14.5mg of caffeine per 100ml and provides 71.6Kcl of energy per 100ml. Although the product is labelled as "Speed Carbonated Beverage", according to the internet information, the manufacturer market this product as an energy drink.

Since this product contains high level of caffeine and is marketed as an energy drink, the applicable HS code for the "Speed Carbonated Beverage" is 2202101100. The rate of duty is 60.55 MVR per liter.

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SPEED
CARBONATED BEVERAGE
المشروبات الغازية
BOISSON GAZEUSE
Net Cont.
250 ml b

SPEED

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MALDIVES CUSTOMS SERVICE