



AR-41/2021		Reference Number : ރިފަރެންސް ނަންބަރު	
Vida Pop non-alcoholic carbonated drink Mai Tai Orange & Lime			Product Name
-	Origin of the good	8 MVR/LTR	Duty Rate
		2202101220	Classification of the good
			09.11.2021
			Effective Date

Vida Pop non-alcoholic carbonated drink Mai Tai Orange & Lime
 The submitted sample is ready-to-drink beverage packed in 275ml glass bottle. The product is labeled as “Vida Pop non-alcoholic carbonated drink” and provides the following information.
 Ingredients: Carbonated water, Apple juice (5%), Acidifier; citric acid, orange & lemon flavors, stabilizers: Gum Arabic & Ester gum, antioxidant: ascorbic acid, color: Beta carotene, Sweetener: Sucralose, (temperature should not exceed 25C), preservatives: Sodium Benzoate & potassium sorbate.

- Nutritional facts (for 100 ml): Calories: 16.88kj 4kcal; Protein: 0g; Fat: 0g; Saturates:0g; Carbohydrate: 1g; sugar:1g; Salt:0.033g
- Find attached the photograph and additional information of the product.

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.

This is a ready to drink beverages consisting of mainly carbonated water flavoured with a fruit juice and flavours, the product is classifiable in HS subheading 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 “Vida Pop non-alcoholic carbonated drink Mai Tai Orange & Lime” is 2202101220 and rate of duty is MVR 8 per liter.

Explanation of the decision

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

<input checked="" type="checkbox"/>	Other	<input type="checkbox"/>	Brochures	<input checked="" type="checkbox"/>	Sample	<input checked="" type="checkbox"/>	Photograph	<input checked="" type="checkbox"/>	Description
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Vida Pop non-alcoholic carbonated drink Mai Tai Orange & Lime

Product Sample Picture

