



**TARIFF CLASSIFICATION RULING**  
**DECISION PORTANT CLASSIFICATION TARIFAIRE**

**Description of Goods**

**Désignation des marchandises**

**1. Mix Spirits drink** – A mixed drink is a beverage in which two or more ingredients are mixed with ethanol. Mixed alcoholic beverages have an alcoholic strength of 0.5% volume of alcohol and not exceeding 80% volume of alcohol. Normally they have a minimum of 5% and maximum of 7.5% volume of alcohol. For example Sol Brew whisky and cola 5% Volume of Alcohol and Bourbon Whisky and Cola 7.5% Volume of Alcohol. Mixed spirits drink is sometimes known as Ready to drink spirits.

Samples or descriptive material of the goods described in the TCR must be provided with the application.

*Des échantillons ou un descriptif des marchandises visées dans la DPCT doivent être joints à la demande.*

**Importers classification**

**Classification de l'importateur**

- 1. 2208.30.10 – Whisky and Cola (SOLBREW)**
- 2. 2208.6010 – Vodka and Bush Lime (SOLBREW)**

**Customs Tariff Classification Ruling**

**Décision portant classification tarifaire de la Douane**

- 1. 2208.90.10 – Other: less than 10% by volume of alcohol**



**Number of Ruling**

**Décision No.**

**02/2017**

**Directors Signature:**

**Signature du Directeur:**

**Date of Ruling:**

**Date de décision:**

29  
05  
2017



**Reason for Decision**

**Motif de la décision (Analysis and Justification)**

The fact that Mixed beverage drinks consists of two or more ingredients mixed together with Alcohol. It is classified under the tariff heading which provides the most appropriate strength of the alcoholic content (in %). The beverage flavourings or ingredients contains is not the essential character to consider instead the alcoholic content and strength should form the basis of the essential character upon which the classification be made.

Chapter 22, legal note 3 define clearly and I quote, “For the purposes of heading 2202 the term “ Non – Alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or 22.08 as appropriate”. Therefore mixed alcoholic beverages ready to drink falls under heading 22.08 as other alcoholic beverages or to be more specific under subheading 2208.90.10 of the Vanuatu Customs Tariff.

General Rules for the Interpretation of the Harmonized System (GIR); Rule 1 and Rule 4 is considered as the only appropriate rules. Rule 4 if goods cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin

Importers seeking tariff classification advice for imported goods may lodge an application for a Tariff Classification Ruling. This must be done in writing with the TCR form attached to a written request for the Ruling addressed to the Director of Customs PMB012 Port Vila.

A condition of the issuing of Rulings is they will be made a Public Rulings and will apply to all imports of the goods described in the Ruling.

Customs and Inland Revenue, upon the issue of a Tariff Classification Ruling will honour the Classification and applicable Customs rate of Duty on the goods described in this document, until the Ruling is withdrawn in writing. The Director of Customs & Inland Revenue retains



the right under the Customs Act to rule whether goods imported fit the description of the goods described in this Tariff Classification Ruling.

*Les importateurs recherchant des indications quant aux codes tarifaires applicables à des marchandises importées peuvent déposer une demande pour une décision portant classification tarifaire. Ils doivent procéder par écrit, en joignant le formulaire de DPCT à une demande écrite en ce sens adressée au Directeur de la Douane, SPR 012, Port-Vila.*

*Une condition de la délivrance de décisions est qu'elles deviendront des décisions publiques et seront applicables à toute importation de marchandises visées dans la décision.*

*Une fois prise une décision portant classification tarifaire, le Service de la Douane et des Contributions indirectes s'en tiendra à cette classification et appliquera le droit de douane imputable à des marchandises décrites dans le présent document jusqu'à ce que la décision soit révoquée par écrit. Le Directeur de la Douane et des Contributions indirectes se réserve le droit, en vertu de la Loi relative aux Douanes, de décider si des marchandises importées correspondent aux caractéristiques des marchandises visées dans la présente décision portant classification tarifaire.*