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## MEMORANDUM

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
 ALL CHIEFS, FORMAL ENTRY DIVISION  
 AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
 Deputy Commissioner, AOCG

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
 (TCC/AR)

**DATE :** 14 September 2022

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 07 September 2022 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES                            | 2022 AHTN CODE | 2022 RATES OF DUTY                                      |
|----------|--|----------------|---|
| 22-079   | "SMUCKER'S SUGAR FREE STRAWBERRY PRESERVES"        | 2007.99.20     | MFN – 15% Ad Valorem                                    |
| 22-080   | "SMUCKER'S SQUEEZE™ STRAWBERRY FRUIT SPREAD"       | 2007.99.20     | MFN – 15% Ad Valorem                                    |
| 22-209   | "STEEL PINS"                                       | 7318.29.90     | MFN – 10% Ad Valorem<br>PJEPA – Zero*<br>AJCEPA – Zero* |
| 22-215   | "DXN® NUTRIZHI"                                    | 1901.90.41     | MFN – 3% Ad Valorem<br>ATIGA – Zero*                    |
| 22-225   | "HEETS ELECTRICALLY HEATED TOBACCO PRODUCT (EHTP)" | 2404.11.00     | MFN – 3% Ad Valorem<br>AKFTA – Zero*                    |
| 22-233   | "DXN® COCOZHI"                                     | 1806.90.90     | MFN – 7% Ad Valorem<br>ATIGA – Zero*                    |
| 22-247   | "DXN® ZHI MINT"                                    | 2106.90.99     | MFN – 7% Ad Valorem<br>ATIGA – Zero*                    |



**BUREAU OF CUSTOMS**  
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 299-2022 p.2

| TCC. NO. | DESCRIPTION OF ARTICLES      | 2022 AHTN CODE | 2022 RATES OF DUTY                   |
|----------|------------------------------|----------------|--------------------------------------|
| 22-271   | "GINHAWA RED-G"              | 2106.90.72     | MFN – 7% Ad Valorem<br>ATIGA – Zero* |
| 22-274   | "DXN <sup>®</sup> OOZHI TEA" | 0902.30.10     | MFN – 3% Ad Valorem<br>ATIGA – Zero* |

**Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

AOCG Memo No. 299 - 2022 p. 3

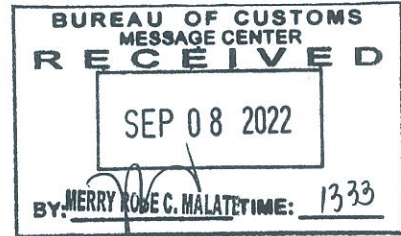


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-062

07 September 2022



**ACTING COMMISSIONER YOGI FILEMON I. RUIZ**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila

Dear **Acting Commissioner Ruiz:**

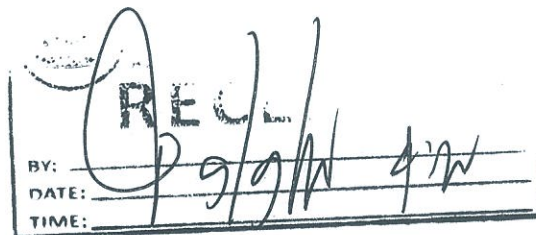
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. ~~22-079~~, ~~22-080~~, ~~22-209~~, ~~22-215~~, ~~22-225~~, ~~22-233~~, ~~22-247~~, ~~22-271~~ and ~~22-274~~, issued by this Commission on 07 September 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

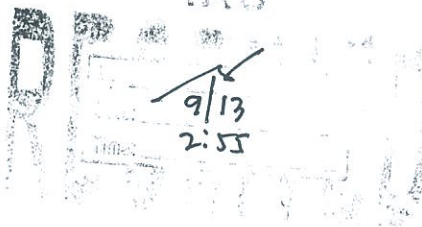
**MARILOU P. MENDOZA**  
Chairperson



Encl: *As stated*

cc: *The Secretary*  
*Department of Finance*  
*Manila*

OFFICE OF THE DIRECTOR





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b> | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 2007.99.20<br>MFN - 15% ad valorem              |          | 22-079              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 07 September 2022   |

**4 DESCRIPTION OF GOOD**

**“SMUCKER’S SUGAR FREE STRAWBERRY PRESERVES”**

Based on the duly certified ingredient declaration, manufacturing process flowchart, product information sheet, and sample submitted, subject article is a sugar-free strawberry preserve in the form of a thick fruit spread with pieces of real fruits. It is produced by blending and cooking whole strawberries with water, polydextrose, maltodextrin, fruit pectin, and citric acid, among others. Packed in 12.75-oz glass jars, subject article is spread directly on bread, pastries, and desserts, among others.



**5 REASONS FOR CLASSIFICATION**

Heading 20.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that jams are made by cooking whole fruit or fruit pulp or certain vegetables (e.g., marrows, aubergines) or other products (e.g., ginger, rose petals) with sugar in approximately equal proportions. When cool they are of moderately firm consistency and contain pieces of the fruit. Products of this heading which are normally prepared with sugar may be sweetened with synthetic agents (e.g., sorbitol) instead of sugar.

In view thereof, subject article is classified under AHTN 2022 subheading 2007.99.20, with a Most Favoured Nation (MFN) rate of 15% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b> | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 2007.99.20<br>MFN - 15% ad valorem              |          | 22-080              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 07 September 2022   |

**4 DESCRIPTION OF GOOD**

**“SMUCKER’S SQUEEZE™ STRAWBERRY FRUIT SPREAD”**

Based on the product information sheet, ingredient declaration, manufacturing process flowchart, and sample submitted, subject article is a strawberry spread in the form of a thick fruit spread with fine pieces of real fruit. It is produced by blending and cooking strawberry pieces with sweetening matter (high fructose corn syrup, corn syrup, and sugar), pectin, and citric acid, among others. Packed in 20-oz polyethylene terephthalate (PET) squeeze bottles, subject article is squeezed directly on bread, pastries, and desserts, among others, to add flavor.



**5 REASONS FOR CLASSIFICATION**

Heading 20.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that jams are made by cooking whole fruit or fruit pulp or certain vegetables (e.g., marrows, aubergines) or other products (e.g., ginger, rose petals) with sugar in approximately equal proportions. When cool they are of moderately firm consistency and contain pieces of the fruit. Products of this heading which are normally prepared with sugar may be sweetened with synthetic agents (e.g., sorbitol) instead of sugar.

In view thereof, subject article is classified under AHTN 2022 subheading 2007.99.20, with a Most Favoured Nation (MFN) rate of 15% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>                     | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 7318.29.90<br>MFN - 10% ad valorem<br>PJEPA - Zero<br>AJCEPA - Zero |          | 22-209              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 07 September 2022   |

| <b>4</b> | <b>DESCRIPTION OF GOOD</b>  |             |               |             |     |               |          |             |          |                  |            |         |               |          |                |         |                  |           |
|----------|---|-------------|---------------|-------------|-----|---------------|----------|-------------|----------|------------------|------------|---------|---------------|----------|----------------|---------|------------------|-----------|
|          | <b>“STEEL PINS”</b>   |             |               |             |     |               |          |             |          |                  |            |         |               |          |                |         |                  |           |
|          | <p>Based on the technical specifications and material and chemical composition submitted, subject articles are non-threaded carbon steel pins with alloy steel pin caps. These are used for connecting and securing the joint connections of structural steel members. Subject articles have the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Item</th> <th>Specification</th> <th>Min. - Max.</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Pin</td> <td>Diameter (mm)</td> <td>23 - 160</td> </tr> <tr> <td>Length (mm)</td> <td>41 - 234</td> </tr> <tr> <td>Unit Weight (kg)</td> <td>0.1 - 36.9</td> </tr> <tr> <td rowspan="3">Pin Cap</td> <td>Diameter (mm)</td> <td>33 - 190</td> </tr> <tr> <td>Thickness (mm)</td> <td>15 - 20</td> </tr> <tr> <td>Unit Weight (kg)</td> <td>0.1 - 4.5</td> </tr> </tbody> </table> | Item        | Specification | Min. - Max. | Pin | Diameter (mm) | 23 - 160 | Length (mm) | 41 - 234 | Unit Weight (kg) | 0.1 - 36.9 | Pin Cap | Diameter (mm) | 33 - 190 | Thickness (mm) | 15 - 20 | Unit Weight (kg) | 0.1 - 4.5 |
| Item     | Specification   | Min. - Max. |               |             |     |               |          |             |          |                  |            |         |               |          |                |         |                  |           |
| Pin      | Diameter (mm)   | 23 - 160    |               |             |     |               |          |             |          |                  |            |         |               |          |                |         |                  |           |
|          | Length (mm)   | 41 - 234    |               |             |     |               |          |             |          |                  |            |         |               |          |                |         |                  |           |
|          | Unit Weight (kg)  | 0.1 - 36.9  |               |             |     |               |          |             |          |                  |            |         |               |          |                |         |                  |           |
| Pin Cap  | Diameter (mm)   | 33 - 190    |               |             |     |               |          |             |          |                  |            |         |               |          |                |         |                  |           |
|          | Thickness (mm)  | 15 - 20     |               |             |     |               |          |             |          |                  |            |         |               |          |                |         |                  |           |
|          | Unit Weight (kg)  | 0.1 - 4.5   |               |             |     |               |          |             |          |                  |            |         |               |          |                |         |                  |           |

|          |   |
|----------|---|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>   |
|          | <p>Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, screws, bolts and nuts. Bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7318.29.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson



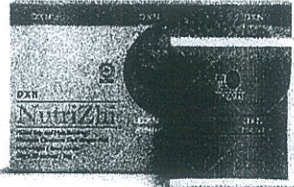
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 1901.90.41<br>MFN - 3% ad valorem<br>ATIGA - Zero |          | 22-215              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 07 September 2022   |

|          |   |
|----------|---|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>  |
|          | <b>“DXN® NUTRIZHI”</b>  |
|          | <p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, product label, finished good specifications, and photograph of the product submitted, subject article is a powdered soy and malt beverage. It is composed of instant soybean powder, malt extract (barley), non-dairy creamer, sugar, and ganoderma mycelium, among others. Packed in cardboard boxes containing 20 pieces of 30-g sachets, subject article is to be dissolved in 150-mL of hot water before consumption.</p> |
|          |   |

|          |  |
|----------|--|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>  |
|          | <p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.</p> <p>The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.</p> <p>These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.41, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

MARILOU P. MENDOZA



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

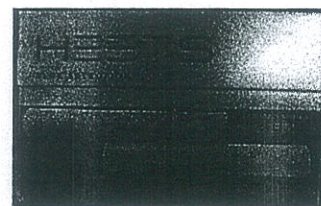
Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 2404.11.00<br>MFN - 3% ad valorem<br>AKFTA - Zero |          | 22-225              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 07 September 2022   |

**4 DESCRIPTION OF GOOD**

**“HEETS ELECTRICALLY HEATED TOBACCO PRODUCT (EHTP)”**

Based on the product specifications and sample submitted, subject article is an electrically heated tobacco product (EHTP). It is a specially processed tobacco with two filter sections, designed specifically and exclusively for use with the Electrically Heated Tobacco System (EHTS). It is constructed with a tobacco plug or a co-laminated aluminum tobacco plug wrap (made from reconstituted tobacco sheet), a hollow acetate tube, a polymer film filter, and a low-density cellulose acetate mouthpiece filter. The EHTP is wrapped with an outer paper to hold these components together, and a mouth-end paper is added over the area placed between the lips of the consumer. Subject article is packed in cartons containing 20 units or in bundles containing 10 packs.



**5 REASONS FOR CLASSIFICATION**

Note 3 to Chapter 24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

Heading 24.04 of the AHTN 2022 covers, among others, products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, *inter alia*, products containing tobacco or reconstituted tobacco, in different forms (e.g., strips or granules), intended for use in tobacco heating systems in which the heating is performed by electrical devices (electrically heated tobacco systems (EHTS)), by chemical reactions, by use of carbon heat source (carbon heated tobacco products (CHTP)), or by other means.

In view thereof, subject article is classified under AHTN 2022 subheading 2404.11.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |   |          |                          |
|----------|---|----------|--------------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>                        | <b>2</b> | <b>TCC (AR) NO.</b>      |
|          | <b>AHTN 1806.90.90</b><br><b>MFN - 7% ad valorem</b><br><b>ATIGA - Zero</b> |          | <b>22-233</b>            |
|          |   | <b>3</b> | <b>DATE ISSUED</b>       |
|          |   |          | <b>07 September 2022</b> |

|          |   |
|----------|---|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>  |
|          | <p><b>“DXN® COCOZHI”</b></p> <p>Based on the product ingredient declaration, manufacturing process flowchart, finished good specifications, and photographs of the product submitted, subject article is a cocoa drink preparation in the form of a light-brown to brown powder. It is composed of cocoa (more than 5%), skim milk powder, sugar, non-dairy creamer, malt extract (barley), and Ganoderma extract, among others. Packed in plastic bags or carton boxes containing 20 and 10 pieces of 32-g sachets, respectively, subject article is to be dissolved in hot water before consumption.</p> <div style="display: flex; justify-content: center; gap: 20px;">   </div> |

|          |   |
|----------|---|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>   |
|          | <p>Heading 18.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed<br/><i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> |



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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

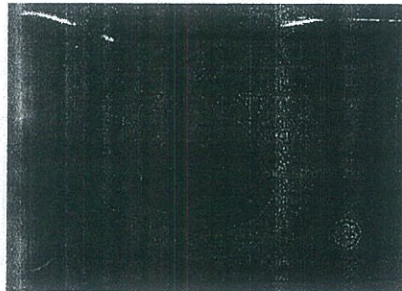
Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                          |
|----------|--|----------|--------------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>                                   | <b>2</b> | <b>TCC (AR) NO.</b>      |
|          | <p><b>AHTN 2106.90.99</b><br/> <b>MFN - 7% ad valorem</b><br/> <b>ATIGA - Zero</b></p> |          | <b>22-247</b>            |
|          |  | <b>3</b> | <b>DATE ISSUED</b>       |
|          |  |          | <b>07 September 2022</b> |

**4 DESCRIPTION OF GOOD**

**“DXN® ZHI MINT”**

Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, finished good specifications, and photograph of the product submitted, subject articles are sugar-free, mint-flavoured, light-brown lozenges with a bitter peppermint taste. These are composed of sorbitol, ganoderma extract, peppermint oil, aspartame, and magnesium silicate. Packed in 10-g sachets and in carton boxes containing 24 pieces of 25-g sachets, subject articles are consumed as a candy product to soothe throat irritation and freshen breath.



**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar.

In view thereof, subject articles are classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**

AOCG Memo No. 299-2022 f. //



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |   |                   |              |
|---|---|-------------------|--------------|
| 1   | AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY | 2                 | TCC (AR) NO. |
| <p style="text-align: center;">AHTN 2106.90.72<br/>MFN - 7% ad valorem<br/>ATIGA - Zero</p> |   | 22-271            |              |
|   |   | 3                 | DATE ISSUED  |
|   |   | 07 September 2022 |              |

4 DESCRIPTION OF GOOD

“GINHAWA RED-G”

Based on the batch manufacturing formula, manufacturing process flow diagram, finished good specifications, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is an herbal food supplement in the form of a brown syrup with ginger odour and sweet, hot and minty taste. It is composed of honey, fructose, red ginger extract, mint flavour, fennel, sodium benzoate, potassium sorbate, warm sensate flavour, and Javanese chili peppers, among others. Packed in carton boxes containing 12 pieces of 15-mL aluminum foil sachets, subject article is ready-to-drink at a recommended usage of three to five sachets per day.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 0902.30.10<br>MFN - 3% ad valorem<br>ATIGA - Zero |          | 22-274              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 07 September 2022   |

|          |   |
|----------|---|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>  |
|          | <b>“DXN® OOZHI TEA”</b>   |
|          | <p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, raw material specifications, product label, and photograph of the product submitted, subject article is an Oolong tea (made from the leaves of <i>Camellia sinensis</i>) mixed with <i>Ganoderma lucidum</i> (natural flavouring). It is in the form of a dark-green loose tea with a slightly bitter taste packed in carton boxes containing 30 pieces of 1-g sachets, or in 100-g or 30-g bottles. Subject article is prepared by soaking one sachet or a half scoop in 200-mL hot water for three to five minutes, adding sugar as desired, and filtering the tea residue before drinking.</p> |
|          |   |

|          |  |
|----------|--|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>  |
|          | <p>Heading 09.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes partly fermented tea (e.g., Oolong tea).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0902.30.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> |

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed  


MARILOU P. MENDOZA

Chairperson