



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 *lmm*

SUBJECT : TARIFF COMMISSION CIRCULAR/ADVANCE RULING
 (TCC/AR)

DATE : 29 December 2020

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 23 December 2020 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-253	"DXN APPLE FERMENTED JAM"	2007.99.20	MFN – 15% Ad Valorem ACFTA – Zero*

***Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

hmo
MASTER COPY

AOCG Memo No. 07-2021 p. 2



REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATIONS COORDINATING GROUP
RECEIVED
BY: *[Signature]*
DATE: 23 DEC 2020

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-111



BOC-09-17701

23 December 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
DEC 23 2020
BY: *[Signature]* TIME: 15:38

Dear Commissioner Guerrero:

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 Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-253, issued by this Commission on 23 December 2020. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

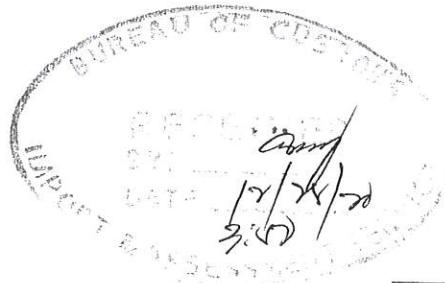
[Signature of Marilou P. Mendoza]

MARILOU P. MENDOZA
Chairperson

OFFICE OF THE DIRECTOR
IAS
RECEIVED
By: *[Signature]*
Date: 12/15
Time: 5:15

Encl: As stated

cc: *The Secretary*
Department of Finance
Manila





AOCG Memo No. 07-2021 ps

REPUBLIC OF THE PHILIPPINES

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MASTER COPY

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

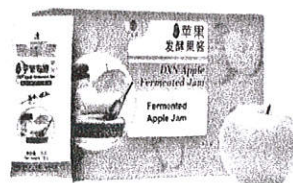
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2007.99.20 MFN - 15% ad valorem ACFTA - Zero		20-253
		3	DATE ISSUED
			23 December 2020

4 DESCRIPTION OF GOOD

“DXN APPLE FERMENTED JAM”

Based on the product information sheet, product ingredient declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a fermented apple jam in the form of a brownish paste with a sweet and sour taste. It is produced by fermenting apples with sugar, cooking and mixing, filling, and packing. Packed in boxes containing twenty (20) x 15-g foil packs, subject article is spread directly on bread, pastries, and desserts and can also be mixed with warm or cold water to be consumed as a beverage.



5 REASONS FOR CLASSIFICATION

Heading 20.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 boiling 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.

In view thereof, subject article is classified under AHTN 2017 subheading 2007.99.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

This ruling shall be valid for five (5) 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

MARILOU P. MENDOZA
Chairperson

Note: In view of the Commission’s adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.

