



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 75-2023

MEMORANDUM

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Gladys C.

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 : 30 January 2023

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 25 January 2023 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2023 RATES OF DUTY |
|----------|--|----------------|--------------------------------------|
| 22-660 | "SMUCKER'S GOOBER GRAPE" | 2008.97.20 | MFN – 10% Ad Valorem |
| 22-666 | "SMUCKER'S BLUEBERRY PRESERVES" | 2007.99.20 | MFN – 15% Ad Valorem |
| 22-667 | "SMUCKER'S RED RASPBERRY PRESERVES" | 2007.99.20 | MFN – 15% Ad Valorem |
| 22-668 | "SMUCKER'S APRICOT PRESERVES" | 2007.99.20 | MFN – 15% Ad Valorem |
| 22-671 | "SMUCKER'S SUGAR FREE BLUEBERRY PRESERVES" | 2007.99.20 | MFN – 15% Ad Valorem |
| 22-680 | "ELCOVIT 141092" | 2106.90.73 | MFN – 1% Ad Valorem ATIGA – Zero* |

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

mail



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AOCG Memo No. 75-2023 p. 2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

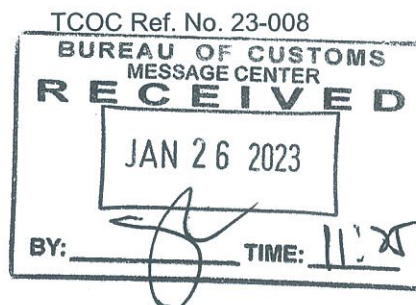


BOC-09-37625

25 January 2023

COMMISSIONER YOGI FILEMON I. RUIZ

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



Dear **Commissioner Ruiz:**

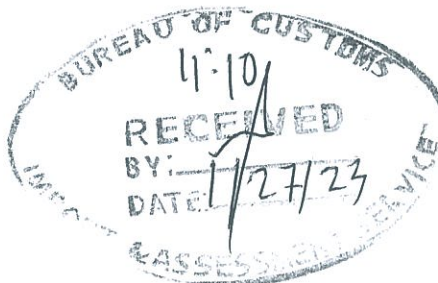
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-660, 22-666, 22-667, 22-668, 22-671, and 22-680, issued by this Commission on 25 January 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed
MariLou P. Mendoza

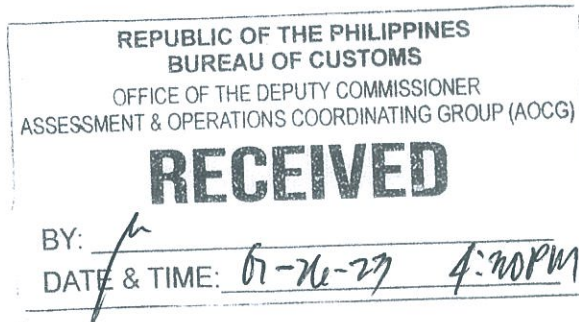
MARILOU P. MENDOZA
Chairperson



Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila

1/27
11:55



26 JAN 2023



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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 2023 RATE/S OF IMPORT DUTY | AHTN 2007.99.20 MFN - 15% ad valorem | 2 | TCC (AR) NO. |
| | | | | 22-666 |
| | | | 3 | DATE ISSUED |
| | | | 25 January 2023 | |

| | |
|---|---------------------|
| 4 | DESCRIPTION OF GOOD |
| <p align="center">“SMUCKER’S BLUEBERRY PRESERVES”</p> <p>Based on the product information sheet, production process flowchart, ingredients declaration, and sample submitted, subject article is a blueberry preserve in the form of a thick spread with pieces of real fruit. It is produced by blending and cooking blueberries with sweetening matter (high fructose corn syrup and corn syrup), pectin, and citric acid. Packed in 12-oz glass jars, subject article is spread directly on breads, pastries, and desserts, among others.</p>  | |

| | |
|--|----------------------------|
| 5 | REASONS FOR CLASSIFICATION |
| <p>Note 5 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.</p> <p>Heading 20.07 of 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2007.99.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p> | |





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Gladys C.

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2106.90.73 MFN - 1% ad valorem ATIGA - Zero | | 22-680 |
| | | 3 | DATE ISSUED |
| | | | 25 January 2023 |

4 DESCRIPTION OF GOOD

"ELCOVIT 141092"

Based on the product specifications, ingredients list, product quality information sheet, and safety data sheet submitted, subject article is a micronutrient premix in the form of a red to brown powder. It is composed of ferrous fumarate, retinyl (vitamin A) palmitate powder, and calcium sulfate (carrier). Packed in a 25-kg cardboard box with aluminium inliner, subject article is used as a fortificant in the manufacture of flour.

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 provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 2106.90.73 state that fortificant premixes are the products used for adding one or more essential nutrients (vitamins such as B1, B2, B6, niacin (B3), folate (B9), and minerals such as iron, zinc and calcium) to food, whether or not they are normally contained in the food, for the purpose of preventing or correcting a demonstrated deficiency of one or more nutrients in the population or specific population groups.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% 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

Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



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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 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2007.99.20 MFN - 15% ad valorem | | 22-668 |
| | | 3 | DATE ISSUED |
| | | | 25 January 2023 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “SMUCKER’S APRICOT PRESERVES” |
| | <p>Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is an apricot preserve in the form of a thick spread with pieces of real fruit. It is produced by blending and cooking apricot with sweetening matter (high fructose corn syrup and corn syrup), fruit pectin, and citric acid. Packed in 12-oz glass jars, subject article is spread directly on breads, pastries, and desserts, among others.</p> <div style="text-align: right;">  </div> |
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Note 5 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.</p> <p>Heading 20.07 of 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2007.99.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</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> <div style="text-align: right;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> |
| | <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p> |



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J. Mendoza C.

AOCG Memo No. 75-2023 p. 6

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|---|--|-----------------|---------------------|
| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| AHTN 2007.99.20 MFN - 15% ad valorem | | 22-667 | |
| | | 3 | DATE ISSUED |
| | | 25 January 2023 | |

4 DESCRIPTION OF GOOD

“SMUCKER’S RED RASPBERRY PRESERVES”

Based on the ingredients declaration, manufacturing process flowchart, quality assurance sheet, photograph of the product, and sample submitted, subject article is a red raspberry preserve in the form of a thick spread with pieces of real fruit. It is produced by blending and cooking red raspberries with sweetening matter (high fructose corn syrup and corn syrup), fruit pectin, and citric acid. Packed in 12-oz glass jars, subject article is spread directly on breads, pastries, and desserts, among others.



5 REASONS FOR CLASSIFICATION

Note 5 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

Heading 20.07 of 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 duty 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

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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 2023 RATE/S OF IMPORT DUTY AHTN 2008.97.20 MFN - 10% ad valorem | 2 TCC (AR) NO. 22-660 |
| | 3 DATE ISSUED 25 January 2023 |

4 | **DESCRIPTION OF GOOD**

“SMUCKER’S GOOBER GRAPE”

Based on the ingredients declaration, manufacturing process flowchart, product information, product label, photograph of the product, and sample submitted, subject article is a combined peanut butter and grape jelly spread. It is composed of ground roasted peanuts, grape juice, high fructose corn syrup, corn syrup, dextrose, distilled monoglycerides, salt, pectin, citric acid, potassium sorbate, and sodium citrate. Packed in 12-oz and 18-oz glass jars, subject article is used as a spread for peanut butter and jelly (PB&J) sandwiches.



5 | **REASONS FOR CLASSIFICATION**

Heading 20.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. The products of this heading may be sweetened with synthetic sweetening agents (e.g., sorbitol) instead of sugar. Other substances (e.g., starch) may be added to the products of this heading, provided that they do not alter the essential character of fruit, nuts or other edible parts of plants.

In view thereof, subject article is classified under AHTN 2022 subheading 2008.97.20, with a Most Favoured Nation (MFN) rate of duty of 10% 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
Chairperson

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Glady C.

AOCG Memo No. 75-2023 p. 8

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|---|--|-----------------|---------------------|
| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| AHTN 2007.99.20 MFN - 15% ad valorem | | 22-671 | |
| | | 3 | DATE ISSUED |
| | | 25 January 2023 | |

4 DESCRIPTION OF GOOD

“SMUCKER’S SUGAR FREE BLUEBERRY PRESERVES”

Based on the product information sheet, production process flowchart, ingredients declaration, product label, and sample submitted, subject article is a sugar-free blueberry preserve in the form of a thick spread with pieces of real fruit. It is produced by blending and cooking blueberries, water, polydextrose, maltodextrin, fruit pectin, citric acid, locust bean gum, sucralose, and natural flavor, among others. Packed in 12.75-oz glass jars, subject article is spread directly on breads, pastries, and desserts, among others.



5 REASONS FOR CLASSIFICATION

Note 5 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

Heading 20.07 of 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 duty 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

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