




BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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 CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 12 November 2021

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 08 November 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-194	"DXN APPLE JUICE DRINK"	2009.79.00	MFN – 7% 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



MASTER COPY
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

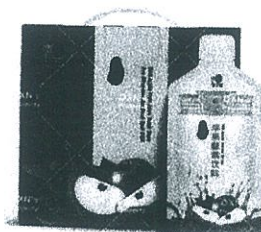
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2009.79.00 MFN - 7% ad valorem ACFTA - Zero		21-194
		3	DATE ISSUED
			08 November 2021

4 DESCRIPTION OF GOOD

"DXN APPLE JUICE DRINK"

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specification, certificate of analysis, product label, and photograph of the product submitted, subject article is a fermented apple juice in liquid form, with light to golden yellow colour, sweet-sour taste and odour, and with an alcohol content of 0.31% and Brix value exceeding 20. It is produced by mixing washed, dried and cut apples with sugar, followed by fermentation, aging, filtration, filling, and packing. Packed in cardboard boxes containing fifteen 50-mL foil packs, subject article is intended for dilution with water before consumption.



5 REASONS FOR CLASSIFICATION

Note 6 to Chapter 20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume not exceeding 0.5 % vol.

Heading 20.09 of the AHTN 2017 covers fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the fruit and vegetable juices of this heading are generally obtained by mechanically opening or pressing fresh, healthy and ripe fruit or vegetables. This may be done (as in the case of citrus fruits) by means of mechanical "extractors" operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, blackcurrants and certain vegetables such as carrots and celery). The liquids thus obtained are then generally submitted to the following processes, among others, filtration. The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation).

In view thereof, subject article is classified under AHTN 2017 subheading 2009.79.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Digitally signed

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.



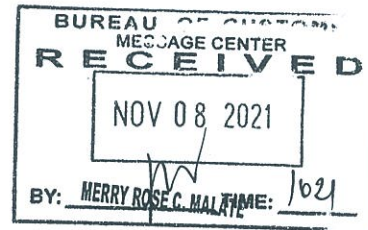
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-088

08 November 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

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 Advance Ruling on Tariff Classification, with TCC (AR) No. 21-194, issued by this Commission on 08 November 2021. This Advance Ruling has 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

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



OFFICE OF THE DIRECTOR

