



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 43-2023

MEMORANDUM

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

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

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

DATE : 10 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 04 January 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-638	"ALLEGRO GREEN TEA"	0902.10.10	MFN – 3% Ad Valorem
22-639	"ALLEGRO MINT"	0902.30.10	MFN – 3% Ad Valorem
22-640	"ALLEGRO ENGLISH BREAKFAST"	0902.30.10	MFN – 3% Ad Valorem
22-641	"ALLEGRO PEACH"	0902.30.10	MFN – 3% Ad Valorem
22-642	"ALLEGRO EARL GREY"	0902.30.10	MFN – 3% Ad Valorem

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-643	"ALLEGRO BLACK TEA WITH ROSE PETALS"	0902.30.10	MFN – 3% Ad Valorem
22-645	"ALLEGRO LEMON GINGER"	2106.90.59	MFN – 7% Ad Valorem
22-662	"JIF® REDUCED FAT CREAMY PEANUT BUTTER"	2008.11.20	MFN – 15% Ad Valorem
22-664	"TREE TOP® 100% POMEGRANATE FRUIT JUICE BLEND"	2009.90.91	MFN – 10% Ad Valorem
22-665	"TREE TOP® GRAPEFRUIT POMELO JUICE"	2009.90.91	MFN – 10% Ad Valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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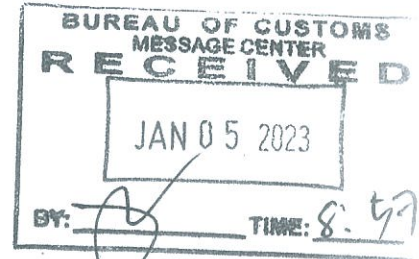
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-001

04 January 2023

ACTING COMMISSIONER YOGI FILEMON I. RUIZ

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



BOC-09-36867

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 ten Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-638, 22-639, 22-640, 22-641, 22-642, 22-643, 22-645, 22-662, 22-664, and 22-665, issued by this Commission on 04 January 2023. These Advance Rulings have also been posted on the Commission's website 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



1/6/23
4:00



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AOCG Memo No. 43-2023 p-4


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.
<p style="text-align: center;">AHTN 0902.10.10 MFN - 3% ad valorem</p>		<p style="text-align: center;">22-638</p>	
		3	DATE ISSUED
		<p style="text-align: center;">04 January 2023</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“ALLEGRO GREEN TEA”</p> <p>Based on the product specifications, product label, ingredients list, and sample submitted, subject article is a pure Ceylon green tea produced by plucking, spreading, pan firing, rolling, and drying the leaves of <i>Camellia sinensis</i>. Packed in boxes containing 25 sachets of 2-g tea bags, subject article is prepared by steeping a tea bag in a cup of boiling water for 1-3 minutes, and adding ice or sugar as desired prior to consumption.</p> 	

5	REASONS FOR CLASSIFICATION
<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 covers the different varieties of tea derived from the plants of the botanical genus <i>Thea (Camellia)</i>. The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0902.10.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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 style="text-align: right;">FOR THE COMMISSION Digitally signed  MARILOU P. MENDOZA Chairperson</p> <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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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 0902.30.10 MFN - 3% ad valorem	2 TCC (AR) NO. 22-639
	3 DATE ISSUED 04 January 2023

4 **DESCRIPTION OF GOOD**

“ALLEGRO MINT”

Based on the product specifications, product brochure, ingredients list, product label, and sample submitted, subject article is a mint-flavoured Ceylon black tea. It consists of fermented black tea leaves of *Camellia sinensis*, and peppermint-flavoured granules and liquid. It is produced by withering, rolling, fermenting, and drying the leaves of *Camellia sinensis*. Packed in boxes containing 25 sachets of 2-g tea bags, subject article is prepared by steeping one tea bag in a cup of boiling water for 3-5 minutes, and adding ice or sugar as desired prior to consumption.



5 **REASONS FOR CLASSIFICATION**

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 covers the different varieties of tea derived from the plants of the botanical genus *Thea* (*Camellia*). The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them. In the case of black tea, the leaves are rolled and fermented before being fired or dried. The heading includes tea flowers, buds and residues, as well as powdered tea (leaves, flowers or buds) agglomerated in balls or tablets, as well as tea presented compressed into various shapes and sizes. Tea which has been flavoured by a steaming process (during fermentation, for example) or by the addition of essential oils (e.g., lemon or bergamot oil), artificial flavourings (which may be in crystalline or powder form) or parts of various other aromatic plants or fruits (such as jasmine flowers, dried orange peel or cloves) is also classified in this heading.

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.

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

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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AOCG Memo No.

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 0902.30.10 MFN - 3% ad valorem		22-640
		3	DATE ISSUED
			04 January 2023


4	DESCRIPTION OF GOOD
	“ALLEGRO ENGLISH BREAKFAST”
	<p>Based on the product specifications, product brochure, ingredients list, product label, and sample submitted, subject article is a pure Ceylon black tea produced by withering, rolling, fermenting, and drying the leaves of <i>Camellia sinensis</i>. Packed in boxes containing 25 sachets of 2-g tea bags, subject article is prepared by steeping one tea bag in a cup of boiling water for 3-5 minutes, and adding ice or sugar as desired prior to consumption.</p>

5 REASONS FOR CLASSIFICATION

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 covers the different varieties of tea derived from the plants of the botanical genus *Thea (Camellia)*. The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them. In the case of black tea, the leaves are rolled and fermented before being fired or dried. The heading includes tea flowers, buds and residues, as well as powdered tea (leaves, flowers or buds) agglomerated in balls or tablets, as well as tea presented compressed into various shapes and sizes.

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.

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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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 0902.30.10 MFN - 3% ad valorem		22-641
		3	DATE ISSUED
			04 January 2023

4	DESCRIPTION OF GOOD
	“ALLEGRO PEACH”
	<p>Based on the product specifications, product label, ingredients list, and sample submitted, subject article is a peach-flavoured Ceylon black tea consisting of fermented black tea leaves of <i>Camellia sinensis</i>, and peach-flavoured granules and liquid. It is produced by withering, rolling, fermenting, and drying the leaves of <i>Camellia sinensis</i>. Packed in boxes containing 25 sachets of 2-g tea bags, subject article is prepared by steeping one tea bag in a cup of boiling water for 3-5 minutes, and adding ice or sugar as desired prior to consumption.</p>



5	REASONS FOR CLASSIFICATION
	<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 covers the different varieties of tea derived from the plants of the botanical genus <i>Thea</i> (<i>Camellia</i>). The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them. In the case of black tea, the leaves are rolled and fermented before being fired or dried. The heading includes tea flowers, buds and residues, as well as powdered tea (leaves, flowers or buds) agglomerated in balls or tablets, as well as tea presented compressed into various shapes and sizes. Tea which has been flavoured by a steaming process (during fermentation, for example) or by the addition of essential oils (e.g., lemon or bergamot oil), artificial flavourings (which may be in crystalline or powder form) or parts of various other aromatic plants or fruits (such as jasmine flowers, dried orange peel or cloves) is also classified in this heading.</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.</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 Digitally signed <i>MariLou P. Mendoza</i> 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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43-2023 p.8

REPUBLIC OF THE PHILIPPINES

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 0902.30.10 MFN - 3% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">22-642</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">04 January 2023</p>
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4 DESCRIPTION OF GOOD

"ALLEGRO EARL GREY"

Based on the product specifications, product label, ingredients list, and sample submitted, subject article is an Earl Grey-flavoured Ceylon black tea consisting of fermented black tea leaves of *Camellia sinensis*, and Earl Grey-flavoured granules and liquid. It is produced by withering, rolling, fermenting, and drying the leaves of *Camellia sinensis*. Packed in boxes containing 25 sachets of 2-g tea bags, subject article is prepared by steeping one tea bag in a cup of boiling water for 3-5 minutes, and adding ice or sugar as desired prior to consumption.



5 REASONS FOR CLASSIFICATION

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 covers the different varieties of tea derived from the plants of the botanical genus *Thea (Camellia)*. The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them. In the case of black tea, the leaves are rolled and fermented before being fired or dried. The heading includes tea flowers, buds and residues, as well as powdered tea (leaves, flowers or buds) agglomerated in balls or tablets, as well as tea presented compressed into various shapes and sizes. Tea which has been flavoured by a steaming process (during fermentation, for example) or by the addition of essential oils (e.g., lemon or bergamot oil), artificial flavourings (which may be in crystalline or powder form) or parts of various other aromatic plants or fruits (such as jasmine flowers, dried orange peel or cloves) is also classified in this heading.

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.

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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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 0902.30.10 MFN - 3% ad valorem	2 TCC (AR) NO. 22-643
	3 DATE ISSUED 04 January 2023

4 **DESCRIPTION OF GOOD**

“ALLEGRO BLACK TEA WITH ROSE PETALS”

Based on the product specifications, ingredients list, product label, manufacturing process flowcharts, and sample submitted, subject article is a Ceylon black tea with rose petals. It is produced by withering, rolling, fermenting, and drying the leaves of *Camellia sinensis* then adding the dried rose petals before packing. Packed in 100-g aluminium bags, subject article is prepared by steeping two grams of tea in a cup of boiling water for 3-5 minutes, and adding sugar as desired prior to consumption.



5 **REASONS FOR CLASSIFICATION**

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 covers the different varieties of tea derived from the plants of the botanical genus *Thea* (*Camellia*). The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them. In the case of black tea, the leaves are rolled and fermented before being fired or dried. The heading includes tea flowers, buds and residues, as well as powdered tea (leaves, flowers or buds) agglomerated in balls or tablets, as well as tea presented compressed into various shapes and sizes. Tea which has been flavoured by a steaming process (during fermentation, for example) or by the addition of essential oils (e.g., lemon or bergamot oil), artificial flavourings (which may be in crystalline or powder form) or parts of various other aromatic plants or fruits (such as jasmine flowers, dried orange peel or cloves) is also classified in this heading.

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.

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 2106.90.59 MFN - 7% ad valorem	2 TCC (AR) NO. 22-645
	3 DATE ISSUED 04 January 2023

4 **DESCRIPTION OF GOOD**

“ALLEGRO LEMON GINGER”

Based on the product specifications, product label, ingredients list, manufacturing process flowchart, and sample submitted, subject article is an herbal tea made from chamomile flower, ginger, lemongrass, and peels of orange and lemon. It is produced by harvesting the herbs, followed by inspecting, sorting, washing, cutting, and mechanical drying. Packed in boxes containing 25 sachets of 1.5-g tea bags, subject article is prepared by steeping one tea bag in a cup of boiling water for 2-3 minutes, and adding ice or sugar as desired prior to its consumption.



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*, products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal “teas”, (e.g., those having laxative, purgative, diuretic or carminative properties), including products which are claimed to offer relief from ailments or contribute to general health and well-being.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.59, with a Most Favoured Nation (MFN) rate of duty of 7% 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 2008.11.20	2 TCC (AR) NO.	22-662
	MFN - 15% ad valorem	3 DATE ISSUED	04 January 2023

4 | DESCRIPTION OF GOOD

“JIF® REDUCED FAT CREAMY PEANUT BUTTER”

Based on the product information, product label, ingredients declaration, production process, photograph of the product, and sample submitted, subject article is a thick, light-brown peanut butter spread with lesser fat content than other peanut butter. It is composed of peanuts, corn syrup solids, sugar, molasses, fully hydrogenated rapeseed and soybean oil, salt, magnesium oxide, niacinamide, ferric orthophosphate, and zinc oxide, among others. It is produced by roasting ground-nut kernels, followed by grinding, and then mixing with the other ingredients. Subject article is packed in 16-oz polyethylene terephthalate (PET) jars.



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. It includes, *inter alia*, “peanut butter”, consisting of a paste made by grinding roasted ground-nuts, whether or not containing added salt or oil.

In view thereof, subject article is classified under AHTN 2022 subheading 2008.11.20, 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

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 2009.90.91 MFN - 10% ad valorem		22-664	
		3	DATE ISSUED
		04 January 2023	

4 DESCRIPTION OF GOOD

“TREE TOP® 100% POMEGRANATE FRUIT JUICE BLEND”

Based on the product specifications, product label, ingredients declaration, manufacturing process flowchart, test report, photograph of the product, and sample submitted, subject article is a mixture of reconstituted juices of apple (water and apple juice concentrate), pomegranate (water and pomegranate juice concentrate), grape (water and grape juice concentrate), and mixed berries (water and mixed berry juice concentrate). Available in 1-L and 200-mL tetra packs and in 300-mL glass bottles, subject article is a ready-to-drink, purple-red juice with a sweet and sour taste.

5 REASONS FOR CLASSIFICATION

Heading 20.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit or nut juices (including grape must and coconut water) 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 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. Provided they retain their original character, the fruit, nut or vegetable juices of this heading may contain substances of the kinds listed below, whether these result from the manufacturing process or have been added separately, among others, sugar, and standardising agents (e.g., citric acid, tartaric acid) and products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or to “fix” the flavour (e.g., sorbitol added to powdered or crystalline citrus fruit juices). Similarly, intermixtures of the juices of fruits, nuts or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition).

In view thereof, subject article is classified under AHTN 2022 subheading 2009.90.91, 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
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 2009.90.91 MFN - 10% ad valorem		22-665
		3	DATE ISSUED
			04 January 2023

4	DESCRIPTION OF GOOD
	“TREE TOP® GRAPEFRUIT POMELO JUICE”
	<p>Based on the product specifications, product label, ingredients declaration, manufacturing process flowchart, test report, photograph of the product, and sample submitted, subject article is a reconstituted juice mixture produced by mixing water; juice concentrates of red grapefruit, pomelo, apple, carrot, and red grape; pure cane sugar; citric acid; flavour; and vitamin C. Packed in 1.5-L polyethylene terephthalate (PET) bottles, subject article is a ready-to-drink, cloudy light-orange juice with a sweet and sour taste.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 20.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit or nut juices (including grape must and coconut water) 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 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. Provided they retain their original character, the fruit, nut or vegetable juices of this heading may contain substances of the kinds listed below, whether these result from the manufacturing process or have been added separately, among others, sugar and standardising agents (e.g., citric acid, tartaric acid) and products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or to “fix” the flavour (e.g., sorbitol added to powdered or crystalline citrus fruit juices). Similarly, intermixtures of the juices of fruits, nuts or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2009.90.91, with a Most Favoured Nation (MFN) rate of duty of 10% 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<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>

