



AOCG Memo No. 138 - 2020

MEMORANDUM

MASTER COPY

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

07 August 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 05 August 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-129	"BONAPI BLOSSOM HONEY"	0409.00.00	MFN – 7% Ad Valorem
20-130	"BONAPI ACACIA HONEY"	0409.00.00	MFN – 7% Ad Valorem

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1099 Tel. Nos 527-4537, 527-1935





REPUBLIC OF THE PHILIPPINES

Tariff Commission

TCOC Ref. No. 20-073

CUSTOMS OF AUG U 5 2020

05 August 2020

BOC-09-14467

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 PDF copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-129 and 20-130, issued by this Commission on 05 August 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MARILOU P. MENDOZA

Chairperson

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Encl: As stated

cc: The Secretary Department of Finance Manila

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OFFICE OF THE DIRECTOR



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 • Fax Number (632) 8921-7960 Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph Email Address: TC.Assist@mail.tariffcommission.gov.ph





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY

AHTN 0409.00.00 MFN - 7% ad valorem

2	TCC (AR) NO.		
20-129			
3	DATE ISSUED		

05 August 2020

4 DESCRIPTION OF GOOD

"BONAPI BLOSSOM HONEY"

Based on the quality certificate, product technical datasheet, process flow diagram, photograph of actual product, and product label submitted, subject article is a pure natural honey obtained from the nectar of various plant species with no pollen form predominant over the others. It is in the form of light amber to deep golden viscous liquid with a very sweet and floral taste and aroma. It is produced by heating and mixing raw honey followed by homogenization, pasteurization, and decantation. Available in glass jars, plastic containers, dispensers, drums, and intermediate bulk containers, subject article is intended for direct use as a natural sweetener and as a food ingredient.

5 REASONS FOR CLASSIFICATION

Heading 04.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017covers natural honey. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers honey produced by bees (*Apis mellifera*) or by other insects, centrifuged, or in the comb or containing comb chunks, provided that neither sugar nor any other substance has been added. Such honey may be designated by floral source, origin or colour.

In view thereof, subject article is classified under AHTN 2017 subheading 0409.00.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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
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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Tariff Commission

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY

AHTN 0409.00.00 MFN - 7% ad valorem

20-130		
DATE ISSUED		

4 DESCRIPTION OF GOOD

"BONAPI ACACIA HONEY"

Based on the quality certificate, product technical datasheet, process flow diagram, photograph of actual product, and product label submitted, subject article is a pure natural honey obtained from the nectar of various plant species with the pollen of *Robinia sp.* predominant over the others. It is in the form of a clear viscous liquid with a very sweet taste and floral aroma. It is produced by heating and mixing raw honey followed by homogenization, pasteurization, and decantation. Available in glass jars, plastic containers, and dispensers, subject article is intended for direct use as a natural sweetener and as a food ingredient.

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