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AOCG Memo No. 140-2624

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

MEMORANDUM

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

FROM : ATTY. VENER S. BAQUIRAN
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)
For: [Signature]

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

DATE : 27 June 2024

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 June 2024 and the same having been reviewed and summarized as follows:

Table with 4 columns: TCC. NO., DESCRIPTION OF ARTICLES, 2022 AHTN CODE, 2024 RATES OF DUTY. Rows include items like 'MARIE CONDENSADA SWEETENED CONDENSED CREAMER', 'STOCKMEIER 04949 STRAWBERRY FLAVOUR, POWDER', 'TASTE GEM FLAVOR 534199 9SPM', and 'WHITE GRAPE JUICE CONCENTRATE, CLARIFIED R=65, FROZEN (20 kg)'.

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



Gate 3, South Harbor, Port Area, Manila 1018

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AOCG Memo No. 140-2024 p.2

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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*[Signature]*

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| TCC. NO. | DESCRIPTION OF ARTICLES  | 2022 AHTN CODE        | 2024 RATES OF DUTY   |
|----------|--------------------------|-----------------------|--|
| 24-328   | "JINRO STRAWBERRY SOJU"  | <del>2208.90.99</del> | <del>MFN – 15% ad valorem<br/>AKFTA – Zero*<br/>RCEP – Zero*</del> |
| 24-329   | "JINRO PEACH SOJU"       | <del>2208.90.99</del> | <del>MFN – 15% ad valorem<br/>AKFTA – Zero*<br/>RCEP – Zero*</del> |
| 24-330   | "JINRO PLUM SOJU"        | <del>2208.90.99</del> | <del>MFN – 15% ad valorem<br/>AKFTA – Zero*<br/>RCEP – Zero*</del> |
| 24-332   | "JINRO GREEN GRAPE SOJU" | <del>2208.90.99</del> | <del>MFN – 15% ad valorem<br/>AKFTA – Zero*<br/>RCEP – Zero*</del> |

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



Gate 3, South Harbor, Port Area, Manila 1018

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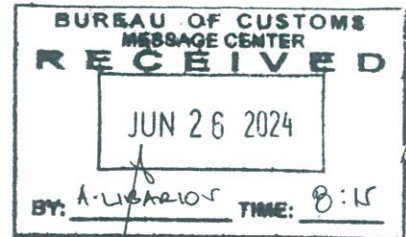
REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

Ref. No. 24-063

09-40438

25 June 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

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 or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-175, 24-187, 24-251, 24-258, 24-328, 24-329, 24-330, and 24-332, issued by this Commission on 25 June 2024. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

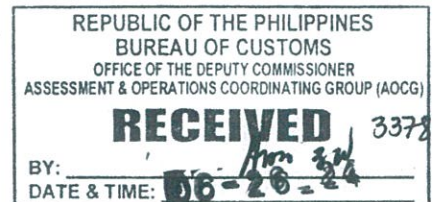
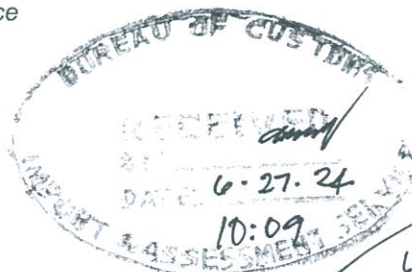
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Addresses: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph) / [Records@tariffcommission.gov.ph](mailto:Records@tariffcommission.gov.ph)



26 JUN 2024




*[Handwritten signature]*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|  |  |
|--|--|
| <p><b>1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 1901.90.31</b></p> <p><b>MFN - 7% ad valorem</b>      <b>ATIGA - Zero</b><br/> <b>AANZFTA - Zero</b>            <b>ACFTA - Zero</b><br/> <b>AHKFTA - Zero</b>              <b>AIFTA - 5% ad valorem</b><br/> <b>AJCEPA - Zero</b>              <b>AKFTA - 7% ad valorem</b><br/> <b>RCEP - Zero</b></p>   | <p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>24-175</b></p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>25 June 2024</b></p> |
| <p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“MARIE CONDENSADA SWEETENED CONDENSED CREAMER”</b></p> <p>Based on the product data sheet, manufacturing process flowchart, ingredients list, and product label submitted, subject article is a sweetened condensed creamer in the form of a light-cream, homogenous and smooth liquid with a milky taste and odour. It is composed of sugar, water, milk solids, non-hydrogenated refined palm oil, and maltodextrin, among others. Packed in 380-g and 1-kg tin cans, subject article is ideal for use in making desserts and other food preparations.</p> <div style="text-align: right;">  </div>   |  |
| <p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats).</p> <p>The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 1901.90.31 state that filled milk is a product originating from raw milk, in any form, whether or not condensed, evaporated, concentrated, powdered, dried or desiccated which has been blended or compounded with any fat or oil other than milk fat.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.31, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p> |  |



|        |              |
|--------|--------------|
| 2      | TCC (AR) NO. |
| 24-175 |              |



| Free Trade Agreement  | Applicable Rates of Duty<br>(%, ad valorem) | Proof of Origin  |
|---|---|--|
| ASEAN Trade in Goods Agreement (ATIGA)                            | 0   | Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter |
| ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)             | 0   | CO Form AANZ   |
| ASEAN-China Free Trade Area (ACFTA)                               | 0   | CO Form E  |
| ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)              | 0   | CO Form AHK  |
| ASEAN-India Free Trade Area (AIFTA)                               | 5   | CO Form AI   |
| ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) | 0   | CO Form AJ   |
| ASEAN-Korea Free Trade Area (AKFTA)                               | 7   | CO Form AK   |
| Regional Comprehensive Economic Partnership (RCEP) Agreement      | 0   | CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter  |

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

*MariLou P. Mendoza* 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)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b> | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 3302.10.30<br>MFN - 1% ad valorem               |          | 24-187              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 25 June 2024        |

**4 DESCRIPTION OF GOOD**

**“STOCKMEIER 04949 STRAWBERRY FLAVOUR, POWDER”**

Based on the product information, Certificate of Product Registration from the Food and Drug Administration (FDA), ingredients breakdown, and packing list submitted, subject article is a white powder with a fruity, sweet, jam-like taste. It is composed of flavouring substances, natural flavouring substances, dextrose, maltodextrin, gum arabic, triacetin, and sodium diacetate. Packed in a 10-kg aluminium bag inside a carton, subject article is used as a flavouring in food and beverages.

**5 REASONS FOR CLASSIFICATION**

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% 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)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b> | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 3302.10.90</b><br><b>MFN - 1% ad valorem</b> |          | <b>24-251</b>       |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | <b>25 June 2024</b> |

|          |   |
|----------|---|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>  |
|          | <b>“TASTEGEM FLAVOR 534199 9SPM”</b>  |
|          | <p>Based on the certificate of composition, certificate of analysis, manufacturing process flowchart, ingredients statement, technical and safety data sheets, and packing list submitted, subject article is a flavouring preparation in the form of a white to off-white powder. It is composed of natural flavouring complexes, maltodextrin, natural flavouring substances, gum arabic, and ethyl alcohol, among others. Packed in 50-lbs paper sacks, subject article is used as an ingredient in the manufacture of powdered beverages.</p> |

|          |   |
|----------|---|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>   |
|          | <p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> </div> <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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**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b> | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 2009.69.00</b><br><b>MFN - 3% ad valorem</b> |          | <b>24-258</b>       |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | <b>25 June 2024</b> |

**4 DESCRIPTION OF GOOD**

**“WHITE GRAPE JUICE CONCENTRATE, CLARIFIED R=65, FROZEN (20 kg)”**

Based on the product specifications, ingredient statement, packing list, production process flowchart, certificate of analysis, and photograph of the packaging submitted, subject article is a frozen amber-coloured liquid with a typical white grape aroma, fresh, sweet taste, and with a Brix value exceeding 30. It is produced from mature white grapes (*Vitis vinifera L.*) which have been selected, sieved, enzyme-treated, extracted, clarified, concentrated, packed, and frozen. Packed in 20-kg jerrycans, subject article is used as an ingredient for ready-to-drink beverages.

**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 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 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). Certain concentrated juices can be distinguished from their corresponding non-concentrated juices on the basis of their Brix value.

In view thereof, subject article is classified under AHTN 2022 subheading 2009.69.00, 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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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>                   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 2208.90.99<br>MFN - 15% ad valorem<br>AKFTA - Zero<br>RCEP - Zero |          | 24-328              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 25 June 2024        |

|          |  |
|----------|--|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>   |
|          | <p><b>“JINRO STRAWBERRY SOJU”</b></p> <p>Based on the ingredients list, manufacturing process flowchart, certificate of manufacturer's analysis, product label, photograph of the product, and sample submitted, subject article is a strawberry-flavoured soju, a spirituous beverage with an alcoholic strength by volume of 13% vol. It is produced by blending neutral spirits (alcoholic strength by volume of 50% vol) with brewing water, sucrose, high fructose corn syrup, citric acid, lactic acid, strawberry flavour, and strawberry juice concentrate. Subject article is packed in 360-mL glass bottles.</p> |



|          |   |
|----------|---|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>   |
|          | <p>Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcoholic strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter. In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, <i>inter alia</i>, beverages formulated to simulate wine by mixing distilled spirits with fruit or nut juice and/or water, sugar, colouring, flavouring or other ingredients, other than products of heading 22.04.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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</p> <p style="text-align: right;">Digitally signed<br/><i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> <p><b>Note:</b> 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> |



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 2208.90.99</b><br><b>MFN - 15% ad valorem</b><br><b>AKFTA - Zero</b><br><b>RCEP - Zero</b> |          | <b>24-329</b>       |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | <b>25 June 2024</b> |

**4 DESCRIPTION OF GOOD**

**“JINRO PEACH SOJU”**

Based on the ingredients list, manufacturing process flowchart, certificate of manufacturer’s analysis, product label, photograph of the product, and sample submitted, subject article is a peach-flavoured soju, a spirituous beverage with an alcoholic strength by volume of 13% vol. It is produced by blending neutral spirits (alcoholic strength by volume of 50% vol) with brewing water, sucrose, high fructose corn syrup, citric acid, lactic acid, peach flavour, mango flavour, and peach juice concentrate. Subject article is packed in 360-mL glass bottles.



**5 REASONS FOR CLASSIFICATION**

Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcoholic strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter. In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, *inter alia*, beverages formulated to simulate wine by mixing distilled spirits with fruit or nut juice and/or water, sugar, colouring, flavouring or other ingredients, other than products of heading 22.04.

In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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.



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 2208.90.99</b><br><b>MFN - 15% ad valorem</b><br><b>AKFTA - Zero</b><br><b>RCEP - Zero</b> |          | <b>24-330</b>       |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | <b>25 June 2024</b> |

|          |  |
|----------|--|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>   |
|          | <p><b>“JINRO PLUM SOJU”</b></p> <p>Based on the ingredients list, manufacturing process flowchart, certificate of manufacturer’s analysis, product label, photograph of the product, and sample submitted, subject article is a plum-flavoured soju, a spirituous beverage with an alcoholic strength by volume of 13% vol. It is produced by blending neutral spirits (alcoholic strength by volume of 50% vol) with brewing water, sucrose, high fructose corn syrup, citric acid, lactic acid, plum flavor, natural lime flavor, and plum juice concentrate. Subject article is packed in 360-mL glass bottles.</p> |



|          |  |
|----------|--|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>  |
|          | <p>Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcoholic strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter. In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, <i>inter alia</i>, beverages formulated to simulate wine by mixing distilled spirits with fruit or nut juice and/or water, sugar, colouring, flavouring or other ingredients, other than products of heading 22.04.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> <p><b>Note:</b> 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)

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| <p><b>1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 2208.90.99<br/>MFN - 15% ad valorem<br/>AKFTA - Zero<br/>RCEP - Zero</p> | <p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">24-332</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">25 June 2024</p> |
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| <p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“JINRO GREEN GRAPE SOJU”</b></p> <p>Based on the ingredients list, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, certificate of manufacturer’s analysis, product label, photograph of the product, and sample submitted, subject article is a fruit-flavoured soju, a spirituous beverage with an alcoholic strength by volume of 13% vol. It is in the form of a clear, colorless liquid with a hint of sweet green grape flavour. It is produced by blending neutral spirits (alcoholic strength by volume of 50% vol) with brewing water, sucrose, high fructose corn syrup, citric acid, malic acid, white grape flavor, and white grape juice concentrate. Subject article is packed in 360-mL glass bottles.</p> <div style="text-align: right;">  </div> |
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| <p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcoholic strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter. In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, <i>inter alia</i>, beverages formulated to simulate wine by mixing distilled spirits with fruit or nut juice and/or water, sugar, colouring, flavouring or other ingredients, other than products of heading 22.04.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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<br/>Digitally signed<br/><i>MariLou P. Mendoza</i><br/><b>MARILOU P. MENDOZA</b><br/>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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