



BUREAU OF CUSTOMS

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 : 09 July 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 03 July 2020 and the same was submitted and reviewed by the Office, summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2017 AHTN CODE | 2020 RATES OF DUTY |
|--|-------------------------|----------------|--------------------------------------|
| 20-085 | "VANA®-CEREA 32A" | 1901.90.39 | MFN – 7% Ad Valorem ATIGA – Zero* |
| *Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO). | | | |

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



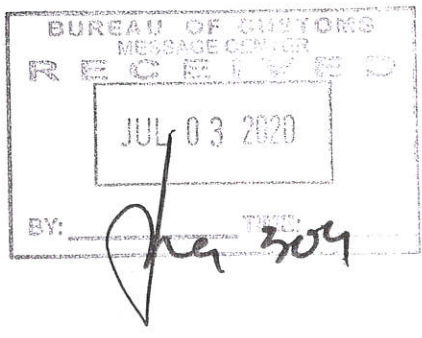
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

MASTER COPY
BOC-09-13776

TCOC Ref. No. 20-061

03 July 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



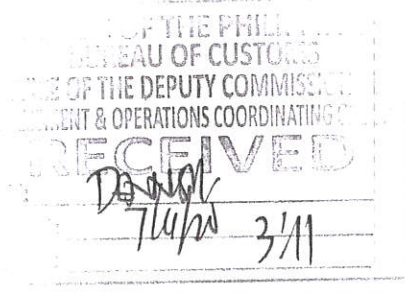
Dear Commissioner Guerrero:

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 (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-085, issued by this Commission on 03 July 2020. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

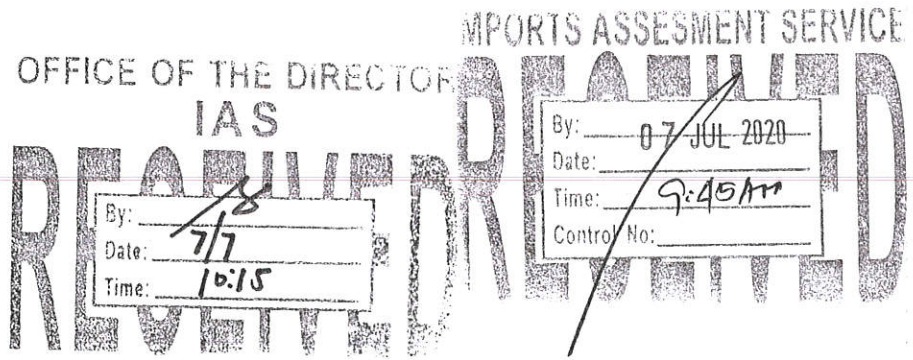
Very truly yours,

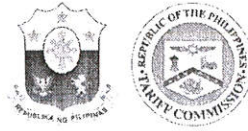
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 1901.90.39 MFN - 7% ad valorem ATIGA - Zero | | 20-085 |
| | | 3 | DATE ISSUED |
| | | | 03 July 2020 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “VANA®-CEREA 32A” |
| | Based on the product information sheets submitted, subject article is a creamer in the form of off-white powder. It is composed of whey powder, refined fully hydrogenated palm kernel oil, glucose syrup, stabilizer, milk protein, and emulsifier, among others. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of powdered milk tea beverages. |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 that 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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.39, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and an ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>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.</p> <p style="text-align: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>MariLou P. Mendoza</i></p> <p style="text-align: center;">MARILOU P. MENDOZA Chairperson</p> <p>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.</p> |

