

**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 CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : 30 January 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 17 December 2019 to 17 January 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	2019/2020 RATES OF DUTY
19-459	“ENTRASOL PLATINUM VANILLA FLAVOR”	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
19-613	“NESCAFÉ® DOLCE GUSTO® LATTE MACCHIATO CARAMEL (168.8g)”	In-Quota	In-Quota
		0901.21.20A	MFN – 40% Ad Valorem
		Out-Quota	Out-Quota
		0901.21.20B	MFN – 40% Ad Valorem



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

MASTER COPY

19-616	"HALAL PURIFIED CHICKEN FAT"	1501.90.00	MFN – 3% Ad Valorem
19-648	"NESCAFÉ® DOLCE GUSTO® AMERICANO (128 g)"	In-Quota 0901.21.20A	In-Quota MFN – 40% Ad Valorem ATIGA – Zero*
		Out-Quota 0901.21.20B	Out -Quota MFN – 40% Ad Valorem ATIGA – Zero*
19-651	"SAFIZYM® GP60"	3507.90.00	MFN – 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



DENMOL
27 JAN 2020
P.37

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

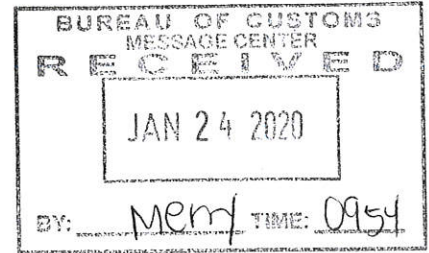


BOC-09-10731

TCOC Ref. No. 20-010

23 January 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 original copies of five (5) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-459, 19-613, 19-616, 19-648, and 19-651, issued by this Commission from 17 December 2019 to 17 January 2020.

Thank you.

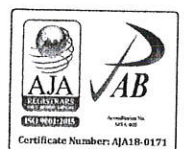
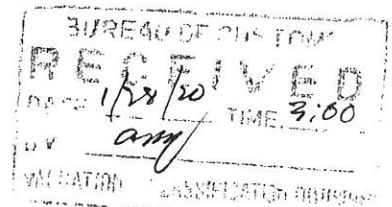
Very truly yours,

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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN - 7% ad valorem ATIGA - Zero		19-459
		3	DATE ISSUED
			DEC 17 2019

4	DESCRIPTION OF GOOD
	<p>“ENTRASOL PLATINUM VANILLA FLAVOR”</p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), product specifications, declaration of composition, manufacturing process flowchart, result of analysis, and photograph of the packaging submitted, subject article is a vanilla-flavoured nutritional supplement powder. It is composed of whey protein concentrate, sucrose, inulin, full cream milk powder, and maltodextrin, among others. Packed in boxes containing 200-g or 600-g aluminum foil packs, and 800-g tin cans, subject article is prepared by dissolving four (4) scoops of powder into 200-ml of warm water. It is used as a supplement drink formulated for adults above 60 years of age.</p>



5	REASONS FOR CLASSIFICATION
----------	-----------------------------------

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
 Chairperson






REPUBLIC OF THE PHILIPPINES

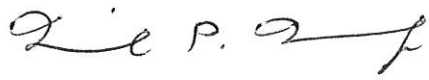


TARIFF COMMISSION

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.
		<u>In-Quota</u>	<u>Out-Quota</u>		19-613
	AHTN	0901.21.20A	0901.21.20B	3	DATE ISSUED
	MFN	40% ad valorem	40% ad valorem		JAN 17 2020

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“NESCAFÉ® DOLCE GUSTO® LATTE MACCHIATO CARAMEL (168.8 g)”</p> <p>Based on the process flow sheet, product specifications, and sample submitted, subject article is composed of coffee capsules and milk capsules. The coffee capsules contain 100% roasted ground coffee while the milk capsules contain whole milk powder, sugar, natural vanilla flavourings, and emulsifier, among others. Packed in cardboard boxes containing eight (8) coffee capsules and eight (8) milk capsules, subject article is designed to be served using the NESCAFÉ® Dolce Gusto® machine to produce latte macchiato caramel.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheadings 0901.21.20A and 0901.21.20B, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% ad valorem.</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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  <p>20-00040</p> </div> </div>





MASTER COPY

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 AHTN 1501.90.00 MFN - 3% ad valorem	2 TCC (AR) NO. 19-616
	3 DATE ISSUED JAN 17 2020

4 DESCRIPTION OF GOOD “HALAL PURIFIED CHICKEN FAT” Based on the process flow chart, ingredient list, and sample submitted, subject article is a preparation of poultry fat, composed of cooked, sterilized and stabilized chicken fat, with antioxidants. In the form of yellow, semi-solid fat, subject article is packed in 1.2-kg plastic bags, and is used in the manufacture of chicken-flavored seasoning.

5 REASONS FOR CLASSIFICATION Heading 15.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the fats of this heading may be obtained by any process, e.g., by rendering, pressing or solvent-extraction. The most commonly used processes are wet rendering (steam or low-temperature) and dry rendering. Subject to the above considerations, the heading includes, among others, poultry fats, including bone fat and fats obtained from waste. In view thereof, subject article is classified under AHTN 2017 subheading 1501.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

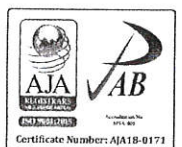
MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



20-00041





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.		
				19-648		
		<u>In-Quota</u>	<u>Out-Quota</u>	3	DATE ISSUED	
	AHTN	0901.21.20A	0901.21.20B		JAN 20 2020	
MFN	40% ad valorem	40% ad valorem				
	ATIGA	Zero				

4	DESCRIPTION OF GOOD
	<p>“NESCAFÉ® DOLCE GUSTO® AMERICANO (128 g)”</p> <p>Based on the product specifications, process flowchart, and sample submitted, subject article is 100% roasted ground coffee contained in capsules. Packed in cardboard boxes containing sixteen (16) 8-gram capsules, subject article is designed to be served using the NESCAFÉ® Dolce Gusto® machine to produce coffee americano.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheadings 0901.21.20A and 0901.21.20B, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rates 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>






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 3507.90.00 MFN - 3% ad valorem		19-651
		3	DATE ISSUED
			JAN 16 2020

4	DESCRIPTION OF GOOD
	“SAFIZYM® GP60”
	<p>Based on the product specifications, manufacturing process, and certificate of formula submitted, subject article is a preparation consisting of xylanase, cellulase, and highly concentrated β-glucanase. It is in the form of light-beige fine powder produced by submerged fermentation using a selected strain of the microorganism <i>Trichoderma longibrachiatum</i> in a glucose medium. Packed in 20-kg cardboard boxes, subject article is to be added to animal feeds containing raw materials rich in non-starch polysaccharides (e.g., barley, corn, soya, wheat, oat, and bran), in order to breakdown the main constituents of the cell walls of these raw materials with high fiber content; to reduce the viscosity of the digesta caused by the beta-glucans in feeds; and to improve nutrient accessibility and assimilation.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 35.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that prepared enzymes are obtained by further dilution of the enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</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>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson

