



## 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 :** 30 March 2021

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 16 March 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-019	"BENEO ORAFTI® P95"	3913.90.90	MFN – 3% Ad Valorem

**\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

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AOCG Memo No. 164-2021 p.2

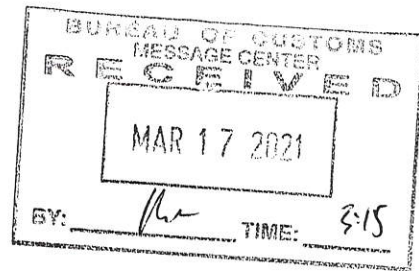


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-019

16 March 2021

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



**Dear Commissioner Guerrero:**

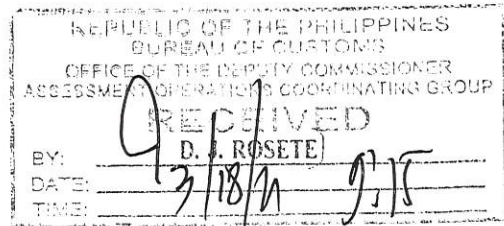
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-197, issued by this Commission on 16 March 2021. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

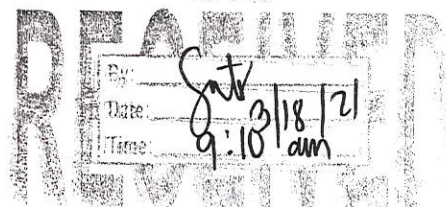
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



OFFICE OF THE DIRECTOR  
IAS



Encl: As stated

cc: *The Secretary*  
*Department of Finance*  
*Manila*



*mm*



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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 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3913.90.90</b> <b>MFN - 3% ad valorem</b>		<b>20-197</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>16 March 2021</b>

**4 DESCRIPTION OF GOOD**

**“BENEO ORAFIT® P95”**

Based on the brochure, manufacturing process flowchart, product composition, technical analysis of reducing sugar content, chemical characteristics, technical details, uses, and packaging information submitted, subject article is 100% oligofructose (CAS No. 308066-66-2), a short chain polymer of fructose, in the form of a white to slightly yellow powder. It consists of a mixture of molecules of fructose chains (F<sub>n</sub>) and fructose chains with terminal glucose units (GF<sub>n</sub>) where “n” ranges from 2 to 8. Subject article is produced by partial enzymatic hydrolysis of raw inulin (extracted from chicory roots), followed by subsequent refining, then spray drying. Packed in 25-kg bags, subject article is a non-digestible carbohydrate that is used as an ingredient in various food applications, such as milk powder, infant and child formula, and bakery products, to improve their nutritional and technological profiles.

**5 REASONS FOR CLASSIFICATION**

The General Explanatory Notes to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 state that polymers consist of molecules which are characterised by the repetition of one or more types of monomer units.

Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.13 of the AHTN 2017 covers natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also includes isolated amylopectin and isolated amylose obtained by the fractionation of starch.

In view thereof, subject article is classified under AHTN 2017 subheading 3913.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling modifies TCC (AR) No. 18-411 issued on 10 September 2018.

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* Digitally signed

**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.

