



## 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 :** 16 October 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 9 October 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
20-161	"GOODDAY CULTURED MILK DRINK MANGO FLAVOUR"	2202.99.50	MFN – 10% Ad Valorem ATIGA – 0%
20-170	"VP MMP 012"	2106.90.73	MFN – 1% Ad Valorem ATIGA – 0%
20-177	"OSMOFAT 300"	1511.90.32	MFN – 15% Ad Valorem ATIGA – 0%

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

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

AOCG Memo No. 197-2020 p.2



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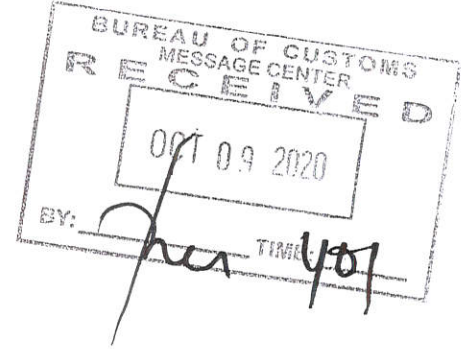


BOC-09-15971

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 20-088

09 October 2020



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

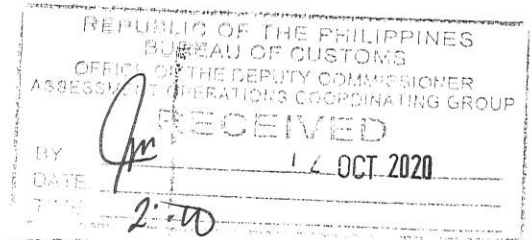
**Dear Commissioner Guerrero:**

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 PDF copies of three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-161, 20-170 and 20-177, issued by this Commission on 09 October 2020. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

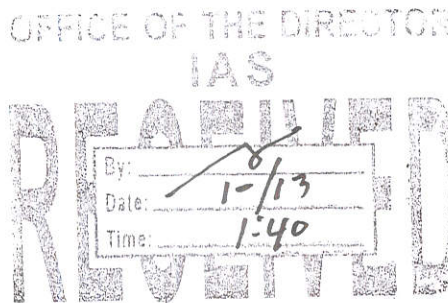
Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

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



*Ammy*  
13 OCT 2020  
11:50

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Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)





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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2202.99.50 MFN - 10% ad valorem ATIGA - Zero		20-161
		<b>3</b>	<b>DATE ISSUED</b>
			09 October 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GOODDAY® CULTURED MILK DRINK MANGO FLAVOUR”</b>
	<p>Based on the certificate of composition, production process flowchart, product specifications, and product label submitted, subject article is a mango-flavoured, ready-to-drink, heat-treated cultured milk in the form of a yellowish-orange liquid. It contains water, sugar, skimmed milk powder, and fermented milk, among others. Subject article is packed in 80-ml plastic bottles that are bundled in polyvinyl chloride (PVC) shrink labels with five (5) bottles per bundle, and in 340-ml plastic bottles.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, <i>inter alia</i>, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.50, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and 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: right;">FOR THE COMMISSION</p> <p style="text-align: right;"></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

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<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.73 MFN - 1% ad valorem ATIGA - Zero		20-170
		<b>3</b>	<b>DATE ISSUED</b>
			09 October 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"VP MMP 012"</b>
	<p>Based on the product data sheet, certificate of product composition, certificate of the product's specific use, and manufacturing process submitted, subject article is a premix of vitamins and minerals, in the form of a yellowish, fine, granular powder. It is composed of Vitamin E acetate, sodium selenite, maltodextrin, Vitamin A palmitate, and pyridoxine HCl. Packed in 25-kg bags, subject article is used as a fortificant for beverages.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and 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: right;">FOR THE COMMISSION</p> <p style="text-align: right;"></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1511.90.32 MFN - 15% ad valorem ATIGA - Zero		20-177
		<b>3</b>	<b>DATE ISSUED</b>
			09 October 2020
<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>“OSMOFAT 300”</b>		
	<p>Based on the product brochure, material safety data sheet, product information, and process flowchart submitted, subject article is a refined, bleached, and deodorized (RBD) hard palm stearin with added lecithin. It is in the form of yellowish granules with an iodine value of 17. It is produced by physical refining, degumming, earth bleaching, and deodorizing of crude palm oil, followed by fractionation. Packed in 25-kg bags, subject article is added at a rate of 1%-5% of feed rations for poultry and swine, to improve the emulsifying and digestibility properties of feeds.</p>		
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Heading 15.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers palm oil and its fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that palm oil is a vegetable fat obtained from the pulp of the fruits of oil palms. The main source is the African oil palm (<i>Elaeis guineensis</i>) which is native to tropical Africa but is also grown in Central America, Malaysia and Indonesia; other examples are <i>Elaeis melanococca</i> (also known as noli palm) and various species of <i>Acrocomia</i> palms, including the Paraguayan palm (coco mbocaya), originating in South America. The oils are obtained by extraction or pressing and may be of various colours depending on their condition and whether they have been refined. They are distinguishable from palm kernel oils (heading 15.13), which are obtained from the same oil palms by having a very high palmitic and oleic acid content. Palm oil is used in the manufacture of soap, candles, cosmetic or toilet preparations, as a lubricant, for hot-dipped tin coating, in the production of palmitic acid, etc. Refined palm oil is used as a food stuff, e.g., as a frying fat, and in the manufacture of margarine.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1511.90.32, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and 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: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>		



AOCG Memo No. 197-2020  
P-6



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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## MEMORANDUM

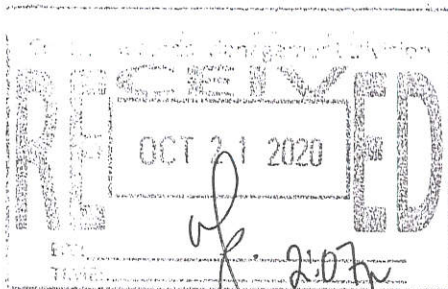
**TO :** GLADYS C. CABUGAWAN  
Chief, Central Records Management Division

**FROM :** ATTY. YASSER ISMAIL A. ABBAS, CESE  
Director III, Imports and Assessment Service

**SUBJECT :** MEMORANDUM DATED 16 OCTOBER 2020 RE: TARIFF  
COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)

**DATE :** 21 October 2020

Respectfully forwarded the herein 16 October 2020 memoranda **RE: TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)** signed by the Deputy Commissioner, AOCG, for dissemination.



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