



## MEMORANDUM

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

**FROM :** *Ju*  
**ATTY. EDWARD JAMES A. DY BUCO**  
 Deputy Commissioner, AOCG

**SUBJECT :** TARIFF COMMISSION CIRCULAR/ADVANCE RULING  
 (TCC/AR)

**DATE :** 18 May 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 3 May 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-064	"DXN OCHA PREMIX TEA WITH GANODERMA LUCIDUM"	2101.20.90	MFN – 10% 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**



**MASTER COPY**  
*mm*

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 21-032

03 May 2021

BUREAU OF CUSTOMS MESSAGE CENTER	
<b>RECEIVED</b>	
MAY 03 2021	
BY: <i>mm</i>	TIME: <i>K12</i>

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



BOC-09-20960

**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. 21-064, issued by this Commission on 03 May 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

REPUBLIC OF THE PHILIPPINES BUREAU OF CUSTOMS OFFICE OF THE DEPUTY COMMISSIONER ASSESSMENT OPERATIONS COORDINATING GROUP	
<b>RECEIVED</b>	
BY: <i>SJM</i>	
DATE: <i>5/3/21</i>	<i>4:10</i>
TIME: <i>4:10</i>	

Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila

*mm*

*5/4/21*  
*7:40*

*5/4/21*  
*2:53*





*hmd*

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

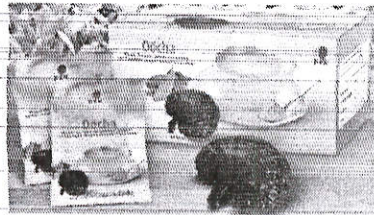
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>  AHTN 2101.20.90 MFN - 10% ad valorem ATIGA - Zero	<b>2   TCC (AR) NO.</b> 21-064
	<b>3   DATE ISSUED</b> 03 May 2021

**4 | DESCRIPTION OF GOOD**

**“DXN OCHA PREMIX TEA WITH GANODERMA LUCIDUM”**

Based on the product information sheet, manufacturing process flowchart, product ingredient declaration, and photograph of the product submitted, subject article is a tea preparation composed of non-dairy creamer, sugar, *Camellia sinensis* (Oolong tea), and *Ganoderma lucidum*. It is in the form of a green powder with a sweet and creamy taste. Packed in boxes containing twelve (12) 30-g sachets, subject article is to be dissolved in 180-mL hot water before consumption.



**5 | REASONS FOR CLASSIFICATION**

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheading 2101.20.90, 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”.

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

Digitally signed  
*MariLou P. Mendoza*

**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.

