



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY



MASTER COPY

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 : 9 July 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 2 July 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-158	"HARVEST GOURMET™ SCHNITZEL"	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
21-162	"VELO NICOTINE POUCH (TROPIC BREEZE, MEDIUM STRENGTH)"	3824.99.99	MFN – 3% Ad Valorem
21-163	"VELO NICOTINE POUCH (BERRY FROST, MEDIUM STRENGTH)"	3824.99.99	MFN – 3% Ad Valorem
21-123	"CONDALAB PHARMACEUTICAL AGAR"	1302.31.00	MFN – 3% Ad Valorem
21-157	"HARVEST GOURMET™ SENSATIONAL BURGER"	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
21-161	"PULMOBOOST P L"	3824.99.99	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

A Modernized and Credible Customs Administration That is Among the World's Best

South Harbor, Gate 3, Port Area, Manila 1099
8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph



MASTER COPY
memo

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-050

02 July 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:

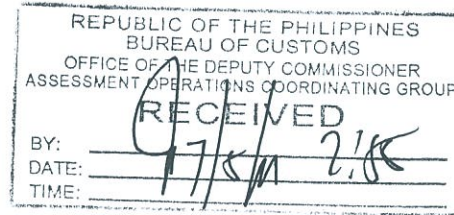
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-123, 21-157, 21-158, 21-161, 21-162 and 21-163 issued by this Commission on 02 July 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

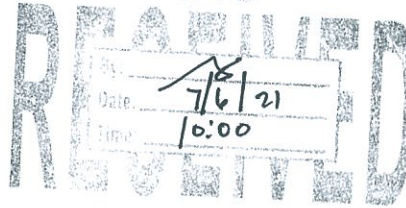
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



OFFICE OF THE DIRECTOR
IAS



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila



11:00 *JK*




REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN - 7% ad valorem ATIGA - Zero		21-158
		3	DATE ISSUED
			02 July 2021

4	DESCRIPTION OF GOOD
	“HARVEST GOURMET™ SCHNITZEL”
	<p>Based on the certificate of ingredient, manufacturing process flowchart, and photograph of the packaging submitted, subject article is frozen, pre-cooked, meat-free meal made from water, breadcrumbs, vegetable oil, seasoned batter, wheat gluten, soya protein, and egg white (chicken), among others. Packed in 2-kg bags, subject article is thawed and heated before consumption.</p>
	

5	REASONS FOR CLASSIFICATION
	<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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>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”.</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 Digitally signed  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>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY AHTN 3824.99.99 MFN - 3% ad valorem	2 TCC (AR) NO. 21-162
	3 DATE ISSUED 02 July 2021

4 | DESCRIPTION OF GOOD

“VELO NICOTINE POUCH (TROPIC BREEZE, MEDIUM STRENGTH)”

Based on the list of ingredients, manufacturing process, certificate of analysis, and other product information submitted, subject article is a nicotine-containing single-use pouch. It is produced by blending microcrystalline cellulose, water, sodium chloride, xylitol, pharmaceutical-grade nicotine, and flavour, among others, and placing the resulting flavoured powder into pouches made of nonwoven material. Packed in containers containing 20 0.7-gram pouches, subject article is a recreational nicotine product designed to be tucked between the user’s upper lip and gum for up to 30 minutes while the nicotine and taste are absorbed through the oral mucosa.



5 | REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, 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
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.





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION


ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 3824.99.99 MFN - 3% ad valorem	21-163
	3 DATE ISSUED
	02 July 2021

4 | DESCRIPTION OF GOOD

“VELO NICOTINE POUCH (BERRY FROST, MEDIUM STRENGTH)”

Based on the list of ingredients, manufacturing process, certificate of analysis, and other product information submitted, subject article is a nicotine-containing single-use pouch. It is produced by blending microcrystalline cellulose, water, sodium chloride, xylitol, pharmaceutical-grade nicotine, and flavour, among others, and placing the resulting flavoured powder into pouches made of nonwoven material. Packed in containers containing 20 0.7-gram pouches, subject article is a recreational nicotine product designed to be tucked between the user's upper lip and gum for up to 30 minutes while the nicotine and taste are absorbed through the oral mucosa.




5 | REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, 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
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.





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1302.31.00 MFN - 3% ad valorem		21-123
		3	DATE ISSUED
			02 July 2021

4	DESCRIPTION OF GOOD
	“CONDALAB PHARMACEUTICAL AGAR”
	<p>Based on the product safety information sheet and product data sheet submitted, subject article is a 100% agar in the form of a white to light cream powder. It is extracted from several species of red algae, mainly the <i>Gelidium</i>, <i>Gracilaria</i>, and <i>Pterocladia</i> types. Packed in 500-g plastic containers, subject article is used as a gelling agent for culture media in the pharmaceutical industry.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 13.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers mucilages and thickeners, derived from vegetable products, which swell in cold water and dissolve in hot, forming a homogeneous, gelatinous and generally tasteless mass on cooling. They are chiefly used as alternatives to gelatin in the preparation of food, in the manufacture of textile or paper dressings, to clarify certain liquids, for bacterial culture, in pharmacy and in the manufacture of cosmetics. They may be modified by chemical treatment (for example, esterified, etherified, treated with borax, acids or alkalis). The most important is, among others, agar-agar (or agar) obtained by extraction from certain marine algae found mainly in the Indian and Pacific Oceans, and usually presented in the form of dried fibres, flakes, powder or in a gelatinous form obtained by treatment with acids. It is commercially known as “gelose” and also as Japanese vegetable gelatin (or moss) or <i>Alga spinosa</i>.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1302.31.00, 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 style="text-align: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>





MASTER COPY
jmm


REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN - 7% ad valorem ATIGA - Zero		21-157
		3	DATE ISSUED
			02 July 2021

4	DESCRIPTION OF GOOD
	“HARVEST GOURMET™ SENSATIONAL BURGER” <p>Based on the certificate of ingredient, manufacturing process flowchart, and photograph of the packaging submitted, subject articles are frozen plant-based burger patties made from water, soya protein, vegetable oils, vinegar, flavourings, and wheat gluten, among others. Packed in 2-kg bags, subject articles are to be cooked before consumption.</p> 

5	REASONS FOR CLASSIFICATION
	<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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject articles are 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”.</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 Digitally signed  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>





MASTER COPY
mm

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<table border="1"> <tr> <td style="width: 10%; text-align: center;">1</td> <td style="text-align: center;">AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</td> </tr> <tr> <td colspan="2" style="text-align: center;"> <p>AHTN 3824.99.99 MFN - 3% ad valorem</p> </td> </tr> </table>	1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	<p>AHTN 3824.99.99 MFN - 3% ad valorem</p>		<table border="1"> <tr> <td style="width: 10%; text-align: center;">2</td> <td style="text-align: center;">TCC (AR) NO.</td> </tr> <tr> <td colspan="2" style="text-align: center;">21-161</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">DATE ISSUED</td> </tr> <tr> <td colspan="2" style="text-align: center;">02 July 2021</td> </tr> </table>	2	TCC (AR) NO.	21-161		3	DATE ISSUED	02 July 2021	
1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY												
<p>AHTN 3824.99.99 MFN - 3% ad valorem</p>													
2	TCC (AR) NO.												
21-161													
3	DATE ISSUED												
02 July 2021													

4	DESCRIPTION OF GOOD
<p>“PULMOBOOST P L”</p> <p>Based on the product composition certificate, product data sheet, certificate of product registration from the Bureau of Animal Industry (BAI), and product specification sheet submitted, subject article is in the form of a yellowish transparent liquid consisting of water, propylene glycol, emulsifier, flavouring compounds, and <i>Yucca schidigera</i> extract. It is used to support respiratory conditions and improve the overall health performance of poultry, swine, ruminants, and calves. Packed in 500-mL, 1-L, and 5-L plastic containers, subject article is to be administered by adding to the drinking water of animals or by spraying the water-diluted solution onto animals.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, 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 style="text-align: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><small>Digitally signed</small></p> <p style="text-align: center;"></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>	

