



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 573-2021

MEMORANDUM

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MASTER COPY

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 *ll*.

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : 14 October 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 06 October 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-176	"MAYBI 40% DEMINERALIZED WHEY POWDER"	0404.10.10	MFN – Zero*
21-180	"MAYBI SWEET WHEY POWDER"	0404.10.10	MFN – Zero*
21-220	"PREFERRED POPCORN EXTRA BUTTER MICROWAVE POPCORN"	2008.99.90	MFN – 10% 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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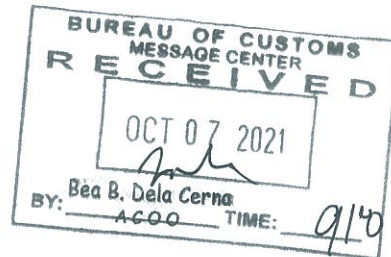
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-077

06 October 2021



BOC-09-25066



COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:

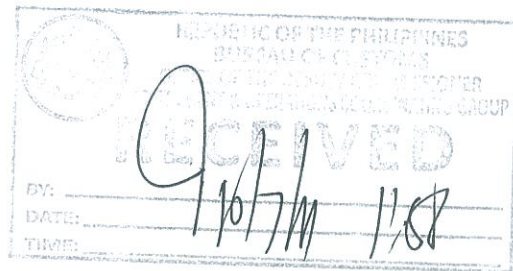
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-176, 21-180 and 21-220, issued by this Commission on 06 October 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

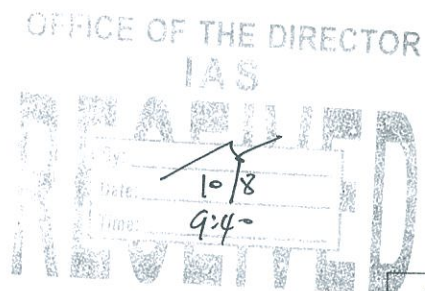
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

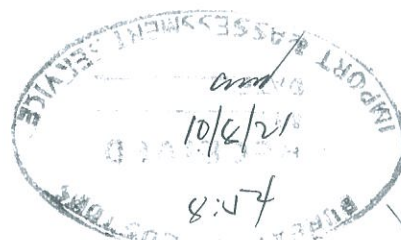


Encl: As stated

cc: *The Secretary*
Department of Finance
Manila



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

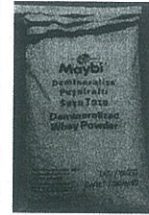
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0404.10.10 MFN - Zero		21-176
		3	DATE ISSUED
			06 October 2021

4 DESCRIPTION OF GOOD**“MAYBI® 40% DEMINERALIZED WHEY POWDER”**

Based on the safety data sheet, production process flowchart, product description and specification, product composition, photograph of actual product, and other information submitted, subject article is 40% demineralized whey in the form of a fine crystallized, cream-colored, free flowing powder with a maximum ash content of 6%. It is produced from whey through a series of processes including filtration, clarification, cooling, nanofiltration, pasteurization, ultrafiltration, evaporation, and crystallization. Packed in 25-kg heat-sealed multi-ply polyethylene bags, subject article is used in food preparations such as compound chocolates, powdered beverages, and processed cheese.

**5 REASONS FOR CLASSIFICATION**

Heading 04.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey. These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.

Further, Subheading Note 1 to Chapter 4 the AHTN 2017 states that for the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 0404.10.10, with a Most Favoured Nation (MFN) rate of duty of zero.

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 0404.10.10 MFN - Zero		21-180
		3	DATE ISSUED
			06 October 2021

4	DESCRIPTION OF GOOD
	“MAYBI® SWEET WHEY POWDER”
	<p>Based on the safety data sheet, production process flowchart, product description and specification, ingredient list and source, photograph of the product, and other information submitted, subject article is sweet whey in the form of a fine crystallized, cream to yellowish, free flowing powder with a maximum ash content of 8.5%. It is produced from whey through a series of processes including filtration, clarification, cooling, nanofiltration, pasteurization, ultrafiltration, evaporation, and crystallization. Packed in 25-kg heat-sealed multi-ply polyethylene bags, subject article is used in food preparations such as confectionery, ice cream, and dairy products.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 04.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey. These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0404.10.10, with a Most Favoured Nation (MFN) rate of duty of zero.</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 style="text-align: right;">Digitally signed</p>  <p>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	2	TCC (AR) NO.
	AHTN 2008.99.90 MFN - 10% ad valorem		21-220
		3	DATE ISSUED
			06 October 2021

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“PREFERRED POPCORN EXTRA BUTTER MICROWAVE POPCORN”</p> <p>Based on the product specifications, product label, manufacturing process flow diagram, and photograph of the product submitted, subject article is a popping corn preparation composed of popcorn, palm oil, salt, and natural and artificial butter flavour, among others. Packed in 100-g multi-layer grease proof paper bag in clear polypropylene film, subject article is to be heated and popped in the microwave for 3 to 4 minutes before consumption. The popped kernels will have a yellow appearance and a salted butter taste.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 20.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2008.99.90, with a Most Favoured Nation (MFN) rate of 10% 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: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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>

