



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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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 : 04 May 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 27 April 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	2019 RATES OF DUTY
19-508	"MALTED MILK FLAV-O-LOK 610413E"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero* PH-EFTA (CHE/LIE) – Zero*
19-509	"FLAVOR COFFEE LIQUID"	In-Quota 2101.12.99A	In-Quota MFN – 30% Ad Valorem ATIGA – Zero*
		Out-Quota 2101.12.99B	Out-Quota MFN – 45% Ad Valorem ATIGA – Zero*

South Harbor, Gate 3, Port Area, Manila 1099
Tel. Nos 527-4537, 527-1935
Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

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19-639	"VANILLA CUSTARD FLAVOR (POWDER)"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero* PH-EFTA (CHE/LIE) – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

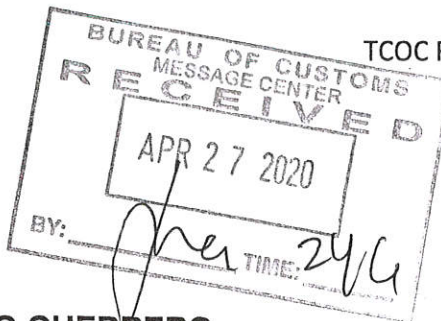
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At
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-035



27 April 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

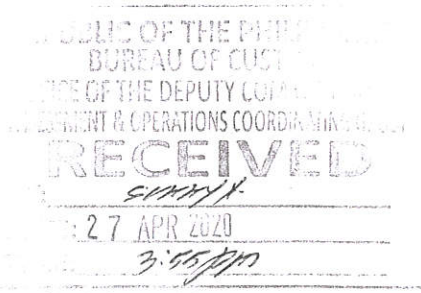
Dear Commissioner Guerrero:

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. 19-508, 19-509 and 19-639, issued by this Commission on 27 April 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

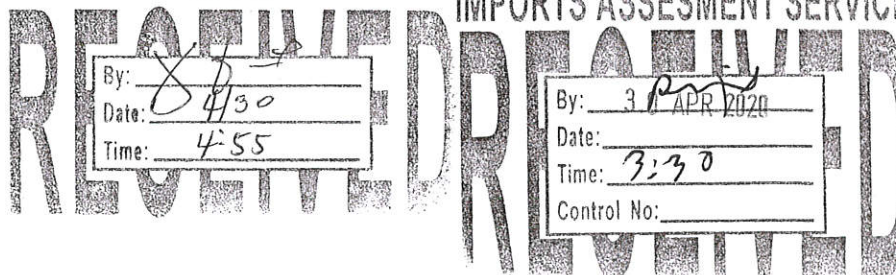


OFFICE OF THE DIRECTOR
IAS

IMPORTS ASSESMENT SERVICE

Encl: As stated

cc: *The Secretary*
Department of Finance
Manila





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

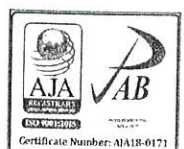
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 3302.10.90 MFN - 1% ad valorem ATIGA - Zero PH-EFTA (CHE/LIE) - Zero</p>		19-508
		3	DATE ISSUED
			27 April 2020

4	DESCRIPTION OF GOOD
	<p>“MALTED MILK FLAV-O-LOK 610413E”</p> <p>Based on the laboratory test results, production process flowchart, and sample submitted, subject article is a flavouring preparation, in the form of white to beige powder, composed of potato maltodextrin, medium chain triglycerides, and nature-identical flavouring substances (synthetic aromatics), among others. To be imported in 25-kg fibreboard boxes, subject article is added as an ingredient in the manufacture of powdered chocolate drinks.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 33 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the AHTN 2017 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture, and provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making).</p>



2	TCC (AR) NO.
19-508	

In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D"; and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.

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
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.



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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 2020 RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
		<u>In-Quota</u>	<u>Out-Quota</u>		19-509
	AHTN	2101.12.99A	2101.12.99B	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem	27 April 2020	
	ATIGA	Zero	Zero		

4 DESCRIPTION OF GOOD

“FLAVOR COFFEE LIQUID”

Based on the packing list, product specifications, process flowchart, ingredient list and sample submitted, subject article is a dark-brown to black liquid with characteristic odour. It is composed of propylene glycol, water, glycerol, glucose syrup, natural flavouring substances, and coffee extract concentrate, among others. Packed in 25-kg plastic jerrycans, subject article does not contain sugar and is used as a flavor enhancer for ready-to-drink coffee beverages.

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 subheadings 2101.12.99A and 2101.12.99B, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% ad valorem and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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

Mari Lou 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 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.90 MFN - 1% ad valorem ATIGA - Zero PH-EFTA FTA (CHE/LIE) - Zero		19-639
		3	DATE ISSUED
			27 April 2020

4 DESCRIPTION OF GOOD**"VANILLA CUSTARD FLAVOR (POWDER)"**

Based on the ingredient data form, production process flowchart, and sample submitted, subject article is a flavouring preparation, in the form of a white to light yellow powder, composed of maltodextrin, natural flavouring substances, and nature-identical flavouring substances (synthetic aromatics), among others. To be imported in 25-kg fibreboard boxes, subject article is added as a flavor enhancer in the manufacture of powdered cereal drinks.

5 REASONS FOR CLASSIFICATION

Note 2 to Chapter 33 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

Heading 33.02 of the AHTN 2017 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture, and provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making).

In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D"; and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.

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