

2018-07-025



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099
South Harbor, Gate3, Port Area, Manila
Website: www.customs.gov.ph Tel. Nos. 527-4537, 527-1935

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 : July 19, 2018

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 14 – 22 June 2018, 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	2018 RATES OF DUTY
18-154	"NESTLE HEALTH SCIENCE OPTIFAST® VLCD™ SHAKE POWDER MIX VANILLA FLAVOUR"	1901.90.39	MFN – 7% Ad Valorem
18-156	"NESTLE HEALTH SCIENCE OPTIFAST® VLCD™ SHAKE POWDER MIX CHOCOLATE FLAVOUR"	1806.90.90	MFN – 7% Ad Valorem
18-158	"NESTLE® NUTRITION ISOCAL® POWDER"	2106.90.96	MFN – 7% Ad Valorem

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18-161	"NESTLE HEALTH SCIENCE OPTIFAST® VLCD™ SHAKE POWDER MIX STRAWBERRY FLAVOUR"	1901.90.39	MFN – 7% Ad Valorem
18-165	"NESTLE HEALTH SCIENCE PEPTAMEN®"	2106.90.96	MFN – 7% Ad Valorem
18-180	"CRAY XC40™ LIQUID COOLED SUPER COMPUTER"	8471.50.90	MFN – Zero
18-211	"NESTLE® CERELAC® MIXED VEGETABLES & SOYA (120g)"	1901.10.99	MFN – 5% Ad Valorem ATIGA – Zero*
18-216	"NESTLE HEALTH SCIENCE NOVASOURCE® RENAL (237ml)"	2202.99.50	MFN – 10% Ad Valorem AANZFTA – Zero*
18-217	"NESTLE® CERELAC® CHICKEN & VEGETABLES (120g)"	1901.10.99	MFN – 5% Ad Valorem ATIGA – Zero*
18-246	"SEASONING GRANULES FISH (23.5kg)"	2103.90.29	MFN – 7% Ad Valorem ACFTA – Zero*
18-249	"NESTLE® NAN® OPTIPRO® HW ONE (700g)"	2106.90.89	MFN – 5% Ad Valorem

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18-250	"NESTLE® NAN® OPTIPRO® HW TWO (800g)"	2106.90.89	MFN – 5% Ad Valorem
18-252	"COFFEE-MATE COFFE CREAMER CM129 (600kg and 650kg)"	2106.90.30	MFN – 7% Ad Valorem ATIGA – Zero*
18-259	"BMC BENTONITE SPECKLES"	3824.99.99	MFN – 3% Ad Valorem ATIGA – Zero*
18-267	"TRACE ELEMENTS PREMIX TE 275 (25kg)"	2106.90.73	MFN – 1% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

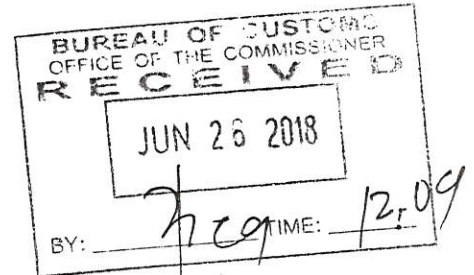
2016-07-02 5 P.4



Internal No. 381-833
Received by: *[Signature]*
Date: 06/26/18
Time: 4:15
TCOC Ref. No. 18-069

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

25 June 2018



COMMISSIONER ISIDRO S. LAPEÑA
Bureau of Customs
Port Area, Manila

Dear **Commissioner Lapeña**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 18-154, 18-156, 18-158, 18-161, 18-165, 18-180, 18-211, 18-216, 18-217, 18-246, 18-249, 18-250, 18-252, 18-259, and 18-267, issued from 14 to 22 June 2018.

Thank you.

Very truly yours,

[Signature]
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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.39 MFN – 7% ad valorem		18-154
		3	DATE ISSUED
			JUN 22 2018

4	DESCRIPTION OF GOOD
	<p>“NESTLÉ HEALTH SCIENCE OPTIFAST® VLCD™ SHAKE POWDER MIX VANILLA FLAVOUR”</p> <p>Based on the certificate of ingredients and composition, manufacturing process flowchart, and sample submitted, subject article is a vanilla-flavoured shake powder mix. It is composed of skimmed milk powder, milk proteins, maltodextrin, vegetable oil powders, minerals, gum arabic fiber, fructo-oligosaccharide, vanilla flavour, fish oil powder, inulin, medium chain triglycerides oil, glucose syrup, vitamins, sugar, emulsifiers, sweeteners, and curcumin. Packed in a paperboard box containing twelve (12) x 53-gram sachets, subject article is a formula food (meal replacement) for adults for the dietary management of obesity.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.39, with a Most Favoured Nation (MFN) rate of duty of 7% 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>

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.90.90 MFN – 7% ad valorem		18-156
		3	DATE ISSUED
			JUN 22 2018

4 DESCRIPTION OF GOOD

“NESTLÉ HEALTH SCIENCE OPTIFAST® VLCD™ SHAKE POWDER MIX CHOCOLATE FLAVOUR”

Based on the certificate of ingredients and composition, manufacturing process flowchart, and sample submitted, subject article is a chocolate-flavoured shake powder mix. It is composed of skimmed milk powder, milk proteins, maltodextrin, vegetable oil powders, cocoa powder (5%), minerals, gum arabic fiber, fructo-oligosaccharide, fish oil powder, inulin, chocolate and vanilla flavours, medium chain triglycerides oil, glucose syrup, vitamins, sugar, sweeteners, and emulsifiers. Packed in a paperboard box containing twelve (12) x 53-gram sachets, subject article is a formula food (meal replacement) for adults for the dietary management of obesity.



5 REASONS FOR CLASSIFICATION

Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes all sugar confectionery containing cocoa in any proportion, sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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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 2018 RATE/S OF IMPORT DUTY AHTN 2106.90.96 MFN - 7% ad valorem	2	TCC (AR) NO.
		18-158
	3	DATE ISSUED
JUN 22 2018		

4 | DESCRIPTION OF GOOD

“NESTLE® NUTRITION ISOCAL® POWDER”

Based on the product ingredients list, manufacturing process flow, and sample submitted, subject article is a nutritional powder for both tube-feeding and oral supplementation. It contains maltodextrin, vegetable oil, milk casein, glucose syrup, sucrose, milk protein, soy protein isolate, minerals, natural and nature-identical flavours, thickener, emulsifier, choline hydrogen tartare, vitamins, and antioxidant. Packed in 850-gram cans, it is used, as directed by a physician, for the dietary management of malnutrition.



5 | REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.96 with a Most Favoured Nation (MFN) rate of duty of 7% 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.39 MFN – 7% ad valorem		18-161
		3	DATE ISSUED
			JUN 20 2018

4 DESCRIPTION OF GOOD

**“NESTLÉ HEALTH SCIENCE OPTIFAST® VLCD™ SHAKE POWDER MIX
STRAWBERRY FLAVOUR”**

Based on the certificate of ingredients and composition, manufacturing process flowchart, and sample submitted, subject article is a strawberry-flavoured shake powder mix. It is composed of skimmed milk powder, milk proteins, maltodextrin, vegetable oil powders, minerals, gum arabic fiber, fructo-oligosaccharide, fish oil powder, inulin, medium chain triglycerides oil, glucose syrup, vitamins, sugar, strawberry flavour, color (beetroot), emulsifiers, and sweeteners. Packed in a paperboard box containing twelve (12) x 53-gram sachets, subject article is a formula food (meal replacement) for adults for the dietary management of obesity.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.39, with a Most Favoured Nation (MFN) rate of duty of 7% 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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.96 MFN - 7% ad valorem		18-165
		3	DATE ISSUED
			JUN 22 2018

4 DESCRIPTION OF GOOD

“NESTLE HEALTH SCIENCE PEPTAMEN®”

Based on the certificate of ingredients, certificate of manufacturing process, and sample submitted, subject article is a whey peptide-based diet preparation containing maltodextrin, enzymatically-hydrolyzed whey protein, sucrose, medium chain triglycerides, potato starch, rapeseed oil, minerals, emulsifier, acidity regulators, choline bitartrate, nature-identical vanilla flavour, vitamins, taurine, and L-carnitine. Packed in 400-gram (net weight) tin cans, it is used for the dietary management of patients with impaired gastrointestinal function, as a sole source of nutrition or as a supplement via tube feeding or oral administration, as directed by a physician.



5 REASONS FOR CLASSIFICATION

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.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.96 with a Most Favoured Nation (MFN) rate of duty of 7% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00239

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8471.50.90 MFN - Zero		18-180
		3	DATE ISSUED
			JUN 14 2018

4	DESCRIPTION OF GOOD
	<p align="center">“CRAY XC40™ LIQUID COOLED SUPER COMPUTER”</p> <p>Based on the brochure submitted, subject article is a computer system with parallel processors designed for high powered computing. It is composed of two (2) cabinets, two (2) blowers, one (1) preconditioner, eighty-five (85) compute blades, three hundred forty (340) nodes, an Intel XEON E5-2698 version 3 16-core 2.3 gigahertz (GHz) processor type, eight (8) gigabyte (GB) DDR3-1866 dual in-line memory module (DIMM) memory type, direct attached Lustre E5500/DE6600 storage with three hundred sixty (360) pieces disk drives, Raid six (6) (8+2) data protection technology, and two servers with a sixth generation, dual 2.3 GHz 10-core, one hundred twenty-eight (128) GB memory, and two (2) 1 terabyte (TB) disk. Subject article uses a vertical liquid coil to cool its processors. It is used in high powered computing in the fields of science, research, engineering, and other academic fields.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers data processing machines in which the logical sequences of the operations can be changed from one job to another, and in which the operation can be automatic, that is to say with no manual intervention for the duration of the task. These machines mostly use electronic signals but may also use other technologies. They may be self-contained, all the elements required for data processing being combined in the same housing, or they may be in the form of systems consisting of a variable number of separate units. Subject to the provisions of Notes 5 (D) and (E) to this Chapter, this heading also covers separately presented constituent units of automatic data processing systems.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8471.50.90, 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.10.99 MFN – 5% ad valorem ATIGA – Zero		18-211
		3	DATE ISSUED
			JUN 22 2018

4 DESCRIPTION OF GOOD

“NESTLÉ® CERELAC® MIXED VEGETABLES & SOYA (120 g)”

Based on the certificate of ingredients, certificate of manufacturing process, and sample submitted, subject article is an infant cereal preparation. It is composed of rice flour, soya flour, sugar, maltodextrin, vegetable oils, skimmed milk powder, spinach, minerals, carrot, pumpkin, soya lecithin, vitamins, fish oil, taurine, bifidus lactis culture, and vanillin. Subject article is to be mixed with lukewarm water and is recommended for infants six (6) months up to two (2) years of age. It is packed for retail sale in 120-g cartons.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 2202.99.50 MFN - 10% ad valorem AANZFTA - Zero</p>		18-216
		3	DATE ISSUED
			JUN 22 2018

4 DESCRIPTION OF GOOD

“NESTLE HEALTH SCIENCE NOVASOURCE® RENAL (237 ml)”

Based on the certificate of ingredients, certificate of manufacturing process, and sample submitted, subject article is a ready-to-drink specialised nutritional formula drink in vanilla flavor. It is composed of water, glucose syrup, low erucic acid rapeseed oil, sucrose, milk proteins, soy protein, soy lecithin, cellulose, potassium citrate, citric acid, vitamins, and minerals, among others. Imported in tetra packs containing 237 ml, subject article is administered orally or via tube feeding and is specifically formulated for the dietary management of individuals with chronic or acute renal disease and those requiring electrolyte restrictions.



5 REASONS FOR CLASSIFICATION

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 heading covers non-alcoholic beverages, as defined in Note 3 to this Chapter, not classified under other headings, particularly heading 20.09 or 22.01. This group includes, among others, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.

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-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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

MARILOU P. MENDOZA
Chairperson



18-00241

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[Signature]
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.10.99 MFN – 5% ad valorem ATIGA – Zero		18-217
		3	DATE ISSUED
			JUN 22 2018

4 DESCRIPTION OF GOOD

“NESTLÉ® CERELAC® CHICKEN & VEGETABLES (120 g)”

Based on the certificate of ingredients, certificate of manufacturing process, and sample submitted, subject article is an infant cereal food. It is composed of rice flour, soya flour, sugar, chicken powder, maltodextrin, vegetable oils, skimmed milk powder, minerals, onion flakes, spinach crunchies, carrot crunchies, sodium chloride, soya lecithin, vitamins, fish oil, taurine, bifidus lactis culture, and vanillin. Subject article is to be mixed with lukewarm water and is recommended for infants six (6) months up to two (2) years of age. It is packed for retail sale in 120-g cartons.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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

[Signature of MariLou P. Mendoza]

MARILOU P. MENDOZA
 Chairperson



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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 2018 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 2103.90.29 MFN – 7% ad valorem ACFTA – Zero	18-246
	3 DATE ISSUED
	JUN 22 2018

4	DESCRIPTION OF GOOD
“SEASONING GRANULES FISH (23.5 kg)” Based on the product specifications, manufacturing process flowchart, and sample submitted, subject article is a seasoning mix in the form of yellow granules with typical lemon aroma. It is made from salt, monosodium glutamate (MSG), sugar, cornstarch, soya bean oil, fresh garlic, ginger powder, fresh onion, white pepper powder, lemon flavour powder, turmeric powder, calamansi powder, and caramel color. Used as seasoning for fish dishes, subject article is to be imported in 23.5-kg bags, to be repacked for retail sale.	

5	REASONS FOR CLASSIFICATION
<p>Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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>	
FOR THE COMMISSION MARILOU P. MENDOZA Chairperson	
<div style="display: flex; justify-content: center; align-items: center; gap: 20px;"> <div style="text-align: center;"> 18-00243 </div> </div>	

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.89 MFN – 5% ad valorem		18-249
		3	DATE ISSUED
			JUN 22 2018

4	DESCRIPTION OF GOOD
	<p>“NESTLÉ® NAN® OPTIPRO® HW ONE (700 g)”</p> <p>Based on the certificate of ingredients, manufacturing process flowchart, and sample submitted, subject article is a powdered infant formula. It is composed of lactose, vegetable oils, partially-hydrolyzed whey protein, minerals, maltodextrin, docosahexaenoic acid (DHA)/arachidonic acid (ARA), amino acids, vitamins, choline salts and esters, citric acid, taurine, myo-inositol, nucleotides, and bifidus culture. Packed in a carton containing two (2) 350-gram foil packs, subject article is to be consumed, after mixing with water, by infants from zero to six months old.</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 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% 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</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>  

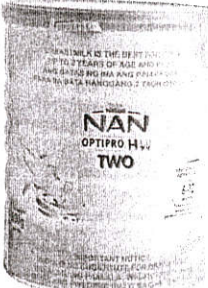
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REPUBLIC OF THE PHILIPPINES

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

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 2106.90.89 MFN – 5% ad valorem	18-250
	3 DATE ISSUED
	JUN 22 2018

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“NESTLÉ® NAN® OPTIPRO® HW TWO (800 g)”</p> <p>Based on the certificate of ingredients, manufacturing process flowchart, and sample submitted, subject article is a powdered follow-up formula. It is composed of partially-hydrolyzed whey protein, vegetable oils, maltodextrin, minerals, citric acid, docosahexaenoic acid (DHA)/arachidonic acid (ARA), vitamins, choline bitartrate, probiotic blend, inositol and nucleotides. Packed in tin cans with net weight of 800 grams, subject article is to be consumed, after mixing with water, by infants from six (6) to twelve (12) months old.</p> <div style="text-align: right; margin-top: 10px;">  </div>	

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 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  <p>18-00245</p> </div> </div>	

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.30 MFN - 7% ad valorem ATIGA - Zero		18-252
		3	DATE ISSUED
			JUN 14 2018

4	DESCRIPTION OF GOOD
	“COFFEE-MATE COFFEE CREAMER CM129 (600 kg and 650 kg)”
	Based on the certificate of composition, certificate of manufacturing process, and sample submitted, subject article is a non-dairy creamer in the form of off-white powder. It is composed of glucose syrup, hydrogenated palm kernel oil, sodium caseinate, stabilisers, emulsifier, anticaking agent, and salt. Imported in 600-kg and 650-kg big bags, it is used as a raw material in the manufacture of instant coffee mixes.

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 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 2106.90.30, 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>

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3824.99.99 MFN – 3% ad valorem ATIGA – Zero</p>		18-259	
		3	DATE ISSUED
		JUN 20 2018	

4 DESCRIPTION OF GOOD

“BMC BENTONITE SPECKLES”

Based on the chemical composition, health and safety data sheet, and sample submitted, subject article is a free-flowing speckled powder made from white granule bentonite, tinolux BMC liquid, and water. Packed in 500 kg bags, subject article is used as raw material (visual cues) in the manufacture of laundry detergent.

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 and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

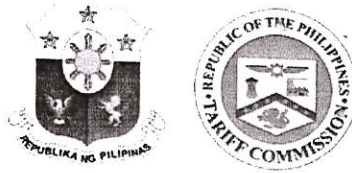
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION





MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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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 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem			18-267
			3	DATE ISSUED
				JUN 22 2018
4	DESCRIPTION OF GOOD			
	“TRACE ELEMENTS PREMIX TE 275 (25 kg)”			
	Based on the product specifications and manufacturing flowchart submitted, subject article is a fine powder mix of ferrous sulfate heptahydrate, zinc sulfate, citric acid, copper sulfate pentahydrate, sodium selenate, and glucose syrup (carrier). Packed in 25-kg cartons, subject article, as a source of minerals, is a raw material in the manufacture of infant foods.			
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 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.</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>			
			FOR THE COMMISSION	
			<i>Mari Lou P. Mendoza</i>	
			MARILOU P. MENDOZA Chairperson	
				
		18-00246		