

2018-10-030



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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 : October 24, 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 05 – 12 October 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
18-462	"FLAVOR CHICKEN (25 kg)"	2106.90.98	MFN – 1% Ad Valorem AANZFTA – Zero*
18-517	"DANFOSS SONO 3500CT ULTRASONIC FLOWMETER"	9026.10.30	MFN – Zero
18-531	"ZWQ-8 AUTOMATIC COPPER CUTTING AND HAIRPIN BENDER"	8462.21.00	MFN – Zero ACFTA – Zero*
18-532	"ZZL-1000 VERTICAL COIL EXPANDER"	8463.90.10	MFN – 3% Ad Valorem ACFTA – Zero*

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

18-539	"NESCAFÉ®" DOLCE GUSTO® LUNGO (112 g)	In-Qouta 0901.21.20A Out-Quota 0901.21.20B	In-Qouta MFN – 40% Ad Valorem ATIGA – Zero* Out-Quota MFN – 40% Ad Valorem ATIGA – Zero*
18-544	"WHITE GOURD TEA FLAVOR SD"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-545	"NESCAFÉ®" DOLCE GUSTO® CAPPUCCINO ICE (216 g)"	In-Qouta 2101.12.91A Out-Quota 2101.12.91B	In-Qouta MFN – 30% Ad Valorem ATIGA – Zero* Out-Quota MFN – 45% Ad Valorem ATIGA – Zero*
18-555	"FOSS™ LARGE SAMPLE CUP QUARTZ"	9027.90.10	MFN – Zero
18-556	"FOSS™ TUBE RACK FOR EIGHT (8) DIGESTION TUBE"	9027.90.10	MFN – Zero
18-557	"FOSS™ ALUMINUM ECTRACTION CUP"	9027.90.10	MFN – Zero
18-562	"HONEY POWDER (25 kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-563	"FRENCH VANILLA FLAVOR (20 kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero*

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

18-566	"NESCAFÉ®" DOLCE GUSTO® CAFÉ AU LAIT (160 g)"	In-Qouta 2101.12.99A Out-Quota 2101.12.99B	In-Qouta MFN – 30% Ad Valorem ATIGA – Zero* Out-Quota MFN – 45% Ad Valorem ATIGA – Zero*
18-569	"CLOUD POWDER (20 k)"	2106.90.91	MFN – 7% Ad Valorem ATIGA – Zero*
18-582	"MAGGI® CONCENTRATED LIQUID CHICKEN BOUILLON (1 kg)"	2104.10.99	MFN – 15% Ad Valorem ACFTA – Zero*
18-584	"MACROGARD® 100% YEAST CELL WALL"	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
18-585	"DOWNY® PLASTIC POUCH"	3923.21.99	MFN – 15% Ad Valorem ACFTA – 15% Ad Valorem*
18-595	"HEERING 90 CHICK CARRIER VAN"	8707.90.90	MFN – 20% Ad Valorem
18-596	"TASTE GEM FLAVOR (20 kg)"	2106.90.98	MFN – 1% 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

South Harbor, Gate 3, Port Area, Manila 1099 • Tel. Nos.: 527-4537, 527-1935 (OCOM)
Website: www.customs.gov.ph E-mail: Boc.cares@customs.gov.ph (PIAD)

Papa
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2018-10-030 P-4



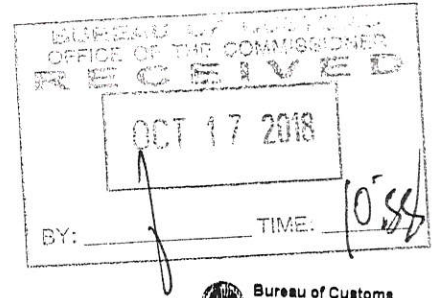
Internal *Lamb* - *10/17/18*
Received by: *VICKY REYES*
Date: *10/17/18*
Time: *4:00*

TCOC Ref. No. 18-108

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

12 October 2018

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



Bureau of Customs
Office of the Commissioner
Incoming Document No.
18-21879

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 nineteen (19) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-462, 18-517, 18-531, 18-532, 18-539, 18-544, 18-545, 18-555, 18-556, 18-557, 18-562, 18-563, 18-566, 18-569, 18-582, 18-584, 18-585, 18-595, and 18-596, issued from 05 October to 12 October 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza
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	<p>AHTN 2106.90.98 MFN – 1% ad valorem AANZFTA – Zero</p>	2	TCC (AR) NO.
				18-462
			3	DATE ISSUED
			OCT 12 2018	

4 DESCRIPTION OF GOOD

“FLAVOR CHICKEN (25 kg)”

Based on the ingredient declaration, raw material specifications, process flowchart, and sample submitted, subject article is a flavouring preparation consisting of natural flavouring substances, maltodextrin, nature-identical flavouring substances, sodium phosphate, sodium acetate, gum arabic, magnesium carbonate, citric acid, and vegetable oil. Packed in 25-kg boxes, subject article is used as a raw material in the manufacture of chicken stock cubes.

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 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.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% 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
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00581

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

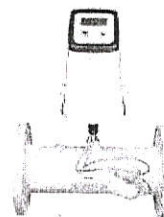
1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9026.10.30 MFN – Zero		18-517
		3	DATE ISSUED
			OCT 05 2018

4 DESCRIPTION OF GOOD

“DANFOSS SONO 3500CT ULTRASONIC FLOWMETER”

Based on the technical data sheet submitted, subject article is a flowmeter system that operates using high-frequency sound waves to determine the volume flow rate and total volume of water passing through pipes. It is composed of a mains-operated transmitter with battery back-up and liquid-crystal display (LCD), 2-path sensor with flanges, transducers, and sensor cables. Subject article is used for measuring the flow of water in district heating plants, local networks, boiler stations, chiller plants, irrigation plants, and other general water applications. Its specifications are as follows:

Power Supply (mains / back-up)	115 – 230 V AC 3.6 V DC
Nominal Pipe Sizes (mm)	100 – 1,200
Pipe Material	Carbon Steel
Operating Flow Velocity (m/s)	0.02 – 9.0
Operating Pressure (bar)	16 – 25



5 REASONS FOR CLASSIFICATION

Heading 90.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flowmeters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that apparatus for measuring or checking the flow or rate of flow of liquids or gases include, among others, flowmeters. These indicate the rate of flow (in volume or weight per unit of time) and are used for measurement of flow both through open channels (rivers, waterways, etc.) and through closed conduits (piping, etc.). Some flowmeters use the principle of the fluid meters of heading 90.28 (turbine-type, piston-type, etc.), but the majority are based on the principle of differential pressure. These include, among others, flowmeters which operate by using magnetic fields, ultrasound or heat.

In view thereof, subject article is classified under AHTN 2017 subheading 9026.10.30, 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



Republic of the Philippines
TARIFF COMMISSION



18-00568

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

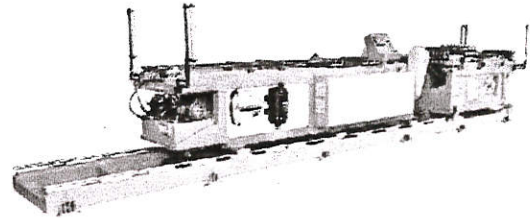
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8462.21.00		18-531
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		OCT 12 2018

4 DESCRIPTION OF GOOD**“ZWQ-8 AUTOMATIC COPPER CUTTING AND HAIRPIN BENDER”**

Based on the technical specifications submitted, subject article is a numerically controlled machine primarily used in the manufacture of copper coils, with “hairpin” bends, for air-conditioning units. The machine pulls eight (8) copper tubes from a decoiler, then straightens them through a series of rollers. After the desired length is achieved, the tubes are cut and bent to attain the “hairpin” size required of the copper coils used in air-conditioning units. Subject article has the following specifications:



Speed	Four (4) bending per minute (against 1,250 mm length tube)
Motor Power	Oil pump motor – 7.5 kW; Cutting motor – 1.5 kW
Overall Size (mm)	16,000 x 1,800 x 2,000
Weight	6 tons

5 REASONS FOR CLASSIFICATION

Heading 84.62 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain machine-tools, listed in the heading text, which work by changing the shape or form of metal or metal carbides. The heading includes, among others, bending machines. These include, among others, machines for working non-flat products (bars, rods, angles, shapes, sections, tubes). These machines work either by means of forming rollers, by press bending, or, for tubes (and, in particular, oil pipes), by drawing their ends while the main section is held by a fixed cylinder.

In view thereof, subject article is classified under AHTN 2017 subheading 8462.21.00, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

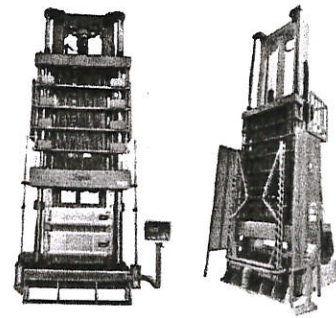
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8463.90.10 MFN - 3% ad valorem ACFTA - Zero		18-532
		3	DATE ISSUED
			OCT 12 2018

4 DESCRIPTION OF GOOD

“ZZL-1000 VERTICAL COIL EXPANDER”

Based on the technical specifications submitted, subject article is a numerically controlled machine used to expand copper coils to achieve proper interference with the aluminium fins. The machine clamps and holds the copper coils, then an expander rod with expander bullet on the end is inserted inside the copper coils to force them to expand to the required outside diameter. Subject article has the following specifications:



Capacity	52 holes per rows x 4 rows, Number – 208 holes
Tube size (Diameter x Thickness)	5 mm x 0.25 mm
Speed of expanding	5 m per minute (fast speed) or less
Power	440 V, 60 Hz, 3 phase
PLC Control	Omron

5 REASONS FOR CLASSIFICATION

Heading 84.63 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other machine-tools for working metal or cermets, without removing material. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of the machine-tools of heading 84.62, this heading covers machine-tools which work metal or cermets, without removing material.

In view thereof, subject article is classified under AHTN 2017 subheading 8463.90.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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



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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.											
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td>AHTN</td> <td style="text-align: center;">0901.21.20A</td> <td style="text-align: center;">0901.21.20B</td> </tr> <tr> <td>MFN</td> <td style="text-align: center;">40% ad valorem</td> <td style="text-align: center;">40% ad valorem</td> </tr> <tr> <td>ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	0901.21.20A	0901.21.20B	MFN	40% ad valorem	40% ad valorem	ATIGA	Zero	Zero	18-539
	<u>In-Quota</u>	<u>Out-Quota</u>												
AHTN	0901.21.20A	0901.21.20B												
MFN	40% ad valorem	40% ad valorem												
ATIGA	Zero	Zero												
		3	DATE ISSUED											
		OCT 09 2018												

4	DESCRIPTION OF GOOD
	<p>“NESCAFÉ® DOLCE GUSTO® LUNGO (112 g)”</p> <p>Based on the product specifications, process flowchart, and sample submitted, subject article is 100% roasted ground Arabica coffee contained in capsules. Packed in cardboard boxes containing sixteen (16) 7-gram capsules, subject article is designed to be served using the NESCAFÉ® Dolce Gusto® machine to produce coffee.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes among others, roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheadings 0901.21.20A and 0901.21.20B, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rates 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>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 2106.90.98 MFN - 1% ad valorem ATIGA - Zero		18-544
		3	DATE ISSUED
			OCT 09 2018

4 DESCRIPTION OF GOOD

“WHITE GOURD TEA FLAVOR SD”

Based on the certificate of ingredients, process flowchart, and sample submitted, subject article is a flavouring preparation consisting of nature-identical flavouring substances, natural flavouring substances, foodstuff carrier, modified starch, solvent, and vitamin. Packed in 25-kg bags, subject article is used as a flavouring ingredient in the manufacture of powdered tea-flavoured drinks.

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 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.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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.
	<u>In-Quota</u>	<u>Out-Quota</u>		18-545
	AHTN	2101.12.91A		
	MFN	30% ad valorem		
	ATIGA	Zero		
			3	DATE ISSUED
				OCT 12 2018

4	DESCRIPTION OF GOOD
	“NESCAFÉ® DOLCE GUSTO® CAPPUCCINO ICE (216 g)”
	<p>Based on the product specifications, process flowchart, and sample submitted, subject article is composed of coffee capsules and milk capsules. The coffee capsules contain whole milk powder, sugar, soluble coffee, flavouring, vegetable oil, and emulsifier while the milk capsules contain skimmed and whole milk powder, sugar, glucose syrup, vegetable oil, emulsifier, and stabilizer. Packed in cardboard boxes containing eight (8) coffee and eight (8) milk capsules, subject article is designed to be served using the NESCAFÉ® Dolce Gusto® machine to produce cappuccino ice drink.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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 this 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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% 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”.</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><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 

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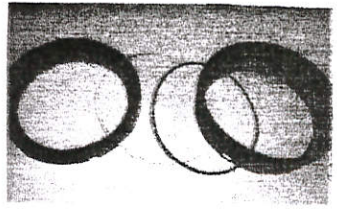
REPUBLIC OF THE PHILIPPINES



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 9027.90.10 MFN - Zero		18-555
		3	DATE ISSUED
			OCT 09 2018

4	DESCRIPTION OF GOOD
	“FOSS™ LARGE SAMPLE CUP QUARTZ”
	<p>Based on the technical note and brochure submitted, subject article is a separable sample cup consisting of the bottom part, cup glass, red o-ring, and the upper part. Subject article carries the feed samples and is placed in the NIRS™ DS2500F, a dedicated feed analyzer that uses near-infrared spectroscopy (NIRS) method.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, spectrometers. These instruments are used to measure the wave-lengths of emission and absorption spectra. Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9027.90.10, 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><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00576</p>

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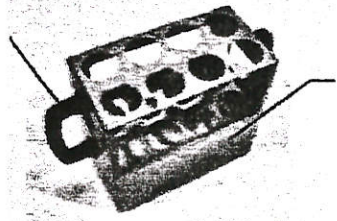
REPUBLIC OF THE PHILIPPINES



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 9027.90.10 MFN - Zero		18-556
		3	DATE ISSUED
			OCT 05 2018

4	DESCRIPTION OF GOOD
	“FOSS™ TUBE RACK FOR EIGHT (8) DIGESTION TUBE”
	<p>Based on the technical note and brochure submitted, subject article is a rack designed for use with Labtec™ DT208 Digestor, an instrument used in wet-chemical analysis of substances. The rack is composed of a metallic frame (with eight (8) holes for accommodating eight (8) tubes) with two (2) plastic handles on the sides. Subject article is loaded into the Labtec™ DT208 Digestor and holds the tubes in place during sample analysis operation.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, wet-chemical analysers for the determination of inorganic or organic components of liquids, e.g., traces of metals, phosphates, nitrates, chlorides or integral parameters such as “Chemical Oxygen Demand” (COD) and “Total Organic Carbons” (TOC). Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9027.90.10, 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><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00569</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 9027.90.10 MFN - Zero		18-557
		3	DATE ISSUED
			OCT 05 2018

4	DESCRIPTION OF GOOD
	“FOSS™ ALUMINIUM EXTRACTION CUP”
	<p>Based on the technical note and brochure submitted, subject article is a cup designed for use with Soxtec™ 8000 fat extraction system, an instrument used in total fat analysis. The cup is made from aluminium and holds sample specimens during the extraction and analysis process.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, wet-chemical analysers for the determination of inorganic or organic components of liquids, e.g., traces of metals, phosphates, nitrates, chlorides or integral parameters such as “Chemical Oxygen Demand” (COD) and “Total Organic Carbons” (TOC). Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9027.90.10, 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><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00570</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.
	<p>AHTN 2106.90.98 MFN - 1% ad valorem ATIGA - Zero</p>			18-562
			3	DATE ISSUED
				OCT 12 2018

4	DESCRIPTION OF GOOD
	<p>“HONEY POWDER (25 kg)”</p> <p>Based on the certificate of composition, manufacturing process flowchart, and sample submitted, subject article is a cream-coloured powder with characteristic taste and sweet aroma. It is a flavouring preparation consisting of dextrose, honey, maltodextrin, modified starch, and honey flavour. Packed in 25-kg boxes, subject article is used as a raw material in the manufacture of breakfast cereals.</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 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 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	   <p>18-00584</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 2106.90.98 MFN - 1% ad valorem ATIGA - Zero ACFTA - Zero			18-563
			3	DATE ISSUED
				OCT 12 2018

4	DESCRIPTION OF GOOD
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“FRENCH VANILLA FLAVOR (20 kg)”

Based on the certificate of composition, manufacturing process flowchart, and sample submitted, subject article is a white free-flowing powder with characteristic taste and sweet aroma. It is a flavouring preparation consisting of dextrose, nature-identical flavouring substances, artificial flavouring substances, silicon dioxide, and natural flavouring substances. Packed in 20-kg boxes, subject article is used as a raw material in the manufacture of liquid coffee creamers.

5	REASONS FOR CLASSIFICATION
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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.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “E”, respectively.

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.												
	<table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;"><u>In - Quota</u></td> <td style="text-align: center;"><u>Out- Quota</u></td> </tr> <tr> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">2101.12.99A</td> <td style="text-align: center;">2101.12.99B</td> </tr> <tr> <td style="text-align: center;">MFN</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td style="text-align: center;">ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> </table>		<u>In - Quota</u>	<u>Out- Quota</u>	AHTN	2101.12.99A	2101.12.99B	MFN	30% ad valorem	45% ad valorem	ATIGA	Zero	Zero		18-566
	<u>In - Quota</u>	<u>Out- Quota</u>													
AHTN	2101.12.99A	2101.12.99B													
MFN	30% ad valorem	45% ad valorem													
ATIGA	Zero	Zero													
		3	DATE ISSUED												
			OCT 05 2018												

4	DESCRIPTION OF GOOD
	<p>“NESCAFÉ® DOLCE GUSTO® CAFÉ AU LAIT (160 g)”</p> <p>Based on the product specifications and sample submitted, subject article is a coffee mix preparation, in powder form, containing soluble coffee, whole milk powder, stabilizers, and emulsifier contained in capsules. Packed in cardboard boxes containing sixteen (16) 10-gram capsules, subject article is designed to be served using the NESCAFÉ® Dolce Gusto® machine to produce “café au lait” coffee.</p>



5	REASONS FOR CLASSIFICATION
	<p>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 this 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.</p> <p>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% 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”.</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><i>Mari Lou P. Mendoza</i></p> <p>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.
	<p>AHTN 2106.90.91 MFN – 7% ad valorem ATIGA – Zero</p>			18-569
			3	DATE ISSUED
				OCT 12 2018

4	DESCRIPTION OF GOOD
	<p>“CLOUD POWDER (20 kg)”</p> <p>Based on the certificate of composition, technical data sheet, process flowchart, and sample submitted, subject article is a clouding agent in the form of white powder. It is composed of maize maltodextrin, nature-identical flavourings, titanium dioxide, gum arabic, calcium phosphates, and silicon dioxide. Packed in 20-kg boxes, subject article is to be used as a raw material in the manufacture of powdered juice drinks.</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 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 2106.90.91, 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00585</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 2104.10.99 MFN - 15% ad valorem ACFTA - Zero		18-582
		3	DATE ISSUED
			OCT 05 2018

4	DESCRIPTION OF GOOD
	<p>“MAGGI® CONCENTRATED LIQUID CHICKEN BOUILLON (1 kg)”</p> <p>Based on the pre-release validation form, ingredients list, manufacturing process flowchart, product label, and sample submitted, subject article is a yellow-brown liquid with chicken taste, matsutake flavor aftertaste, and distinct chicken aroma. It is composed of water, salt, flavor enhancers, sugar, chicken extract, thickeners, wheat products, chicken fat, maltodextrin, flavors, artificial color, dextrose, acidity regulator, palm olein, and emulsifier. Packed in 1-kg plastic bottles, subject article is used as a base for chicken soups, braising sauces, and stir-fry dishes in Asian and Western cuisines.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, soups and broths and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this category includes, among others, preparations for soups or broths requiring only the addition of water, milk, etc. These products are generally based on vegetable products (vegetables, flour, starches, tapioca, pasta, rice, plant extracts, etc.), meat, meat extracts, fat, fish, crustaceans, molluscs or other aquatic invertebrates, peptones, amino-acids or yeast extract. They are generally put up as tablets, cakes, cubes, or in powder or liquid form.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2104.10.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00572

2018-10-030 P-20



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 2106.90.99 MFN - 7% ad valorem ATIGA - Zero</p>		18-584
		3	DATE ISSUED
			OCT 05 2018

4	DESCRIPTION OF GOOD
	<p>“MACROGARD® 100% YEAST CELL WALL”</p> <p>Based on the brochure, product data sheet, certificate of feed product registration from the Bureau of Animal Industry (BAI), certificate of analysis, and production flowchart submitted, subject article is a 100% autolyzed yeast cell wall, in the form of a powder, derived from baker’s yeast <i>Saccharomyces cerevisiae</i>. It is obtained by autolysis of yeast cream followed by 1st stage centrifugation, digestion, 2nd stage centrifugation, heat treatment, drying, and sieving. Packed in 20-kg, 25-kg, 500-kg, 600-kg, 700-kg, 800-kg, and 900-kg bags, subject article is to be added to feeds for pets, livestock and aquatic organisms to enhance their natural defenses, reduce the risk and the severity of viral, bacterial, and parasitic diseases; and promote a better health status.</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, autolyzed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).</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: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-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	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3923.21.99 MFN - 15% ad valorem ACFTA - 15% ad valorem		18-585
		3	DATE ISSUED
			OCT 11 2018

4 DESCRIPTION OF GOOD

“DOWNY® PLASTIC POUCH”

Based on the product specifications and sample submitted, subject article is a plastic pouch made from 12μ polyethylene terephthalate (PET), 15μ extrusion polyethylene (PE), 12μ vacuum metallized PET, and 170μ co-extrusion PE, sealed on all sides and fitted with a spout and a cap. Printed with the brand name and other product information, subject article is used for the retail packaging of 1.5 liters of fabric conditioner.



5 REASONS FOR CLASSIFICATION

Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.

In view thereof, subject article is classified under AHTN 2017 subheading 3923.21.99 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 15% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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



2018-10-030 P-22



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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 8707.90.90 MFN – 20% ad valorem		18-595
		3	DATE ISSUED
			OCT 12 2018

4	DESCRIPTION OF GOOD												
	“HEERING 90 CHICK CARRIER VAN”												
	<p>Based on the brochure and technical specifications submitted, subject article is a vehicle body designed to be permanently mounted on a 6 x 2 lorry (truck) chassis for the transport of day-old poultry chicks. The highly insulated body is equipped with a back-up generator, a heavy-duty lift, light-emitting diode (LED) clearance lights, and temperature sensors for operating ventilation, heating, and cooling functions suitable for maintaining chicks within their thermal neutral zone during transportation. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Maximum Capacity (chicks)</td> <td style="text-align: center;">100,000</td> </tr> <tr> <td>Generator (kVA)</td> <td style="text-align: center;">37</td> </tr> <tr> <td>Fuel capacity (litres)</td> <td style="text-align: center;">500</td> </tr> <tr> <td>Temperature range (°C)</td> <td style="text-align: center;">-40 to +45</td> </tr> <tr> <td>Net Weight (kg)</td> <td style="text-align: center;">6,500</td> </tr> <tr> <td>External Dimensions (l x h x w) (mm)</td> <td style="text-align: center;">9,600 x 2,690 x 2,600</td> </tr> </table>	Maximum Capacity (chicks)	100,000	Generator (kVA)	37	Fuel capacity (litres)	500	Temperature range (°C)	-40 to +45	Net Weight (kg)	6,500	External Dimensions (l x h x w) (mm)	9,600 x 2,690 x 2,600
Maximum Capacity (chicks)	100,000												
Generator (kVA)	37												
Fuel capacity (litres)	500												
Temperature range (°C)	-40 to +45												
Net Weight (kg)	6,500												
External Dimensions (l x h x w) (mm)	9,600 x 2,690 x 2,600												

5	REASONS FOR CLASSIFICATION
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Heading 87.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers not only bodies designed to be mounted on a chassis, but also bodies for vehicles without chassis (in which case the body itself supports the engine and axles); it further includes unit construction bodies in which certain elements of the chassis are incorporated in the body.

The heading covers a wide range of bodies for various types of vehicles (e.g., passenger vehicles, lorries (trucks) and special purpose vehicles). They are generally made of steel, lightweight alloys, wood or plastics.

They may be completely equipped (e.g., with all their fittings and accessories such as dashboards, boots (trunks), seats and cushions, mats, luggage racks and electrical fittings).

In view thereof, subject article is classified under AHTN 2017 subheading 8707.90.90, with a Most Favoured Nation (MFN) rate of duty of 20% 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



2018-10-030 P-23



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 2106.90.98 MFN - 1% ad valorem ATIGA - Zero		18-596
		3	DATE ISSUED
			OCT 12 2018

4	DESCRIPTION OF GOOD
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“TASTEGEM FLAVOR (20 kg)”

Based on the certificate of product composition, process of manufacture, and sample submitted, subject article is a flavouring preparation in the form of an off-white powder containing natural flavouring complexes, natural flavouring substances, tapioca maltodextrin, maize maltodextrin, gum arabic, medium chain triglycerides, and ethyl alcohol. To be imported in 20-kg boxes, subject article is used as a raw material in the manufacture of ready-to-drink yoghurt beverages.

5	REASONS FOR CLASSIFICATION
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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.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98 with a Most Favoured Nation (MFN) rate of duty of 1% 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

