

2018-12-041



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 : December 13, 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 23 – 27 November 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
18-485	"BARLEY MALTED WHOLE GRAIN HALAL"	1107.10.00	MFN – 1% Ad Valorem ACFTA – Zero*
18-559	"APPLE FLAVOUR (25 kg)"	3824.99.70	MFN- 3% Ad Valorem ATIGA – Zero*
18-560	"STRAWBERRY LIQUID FLAVOR (25 kg)"	3824.99.70	MFN- 3% Ad Valorem ATIGA – Zero*
18-564	"SKIM MILK POWDER HIGH HEAT (25 kg)"	0402.10.41	MFN- 1% Ad Valorem AANZFTA – Zero*
18-565	"BUTTERMILK POWDER (25 kg)"	0403.90.10	MFN- 1% Ad Valorem AANZFTA – Zero*

2018-12-041 P-2



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

18-575	"MILK POWDER (20 kg)"	2106.90.98	MFN- 1% Ad Valorem ATIGA – Zero*
18-598	"UNICELL [®] OF90"	1213.00.00	MFN- 3% Ad Valorem
18-623	"NOVAPOL [®] PF-0218-D"	3901.40.00	MFN- 3% Ad Valorem
18-624	"NOVAPOL [®] PF-0218-F"	3901.40.00	MFN- 3% Ad Valorem
18-626	"NOVAPOL [®] PF-0118-F"	3901.40.00	MFN- 3% Ad Valorem
18-634	"MYCOSORB [®] A+"	2309.90.20	MFN – Zero
18-637	"LOTRENE [®] Q2018H"	3901.40.00	MFN- 3% Ad Valorem
18-642	"MIXIPORC 38 SKIMMED MILK REPLACER"	2309.90.20	MFN – Zero
18-643	"MALTTIME CHOCOLATE- FLAVOURED MALT CRUNCH"	1901.90.99	MFN - 7% Ad Valorem ATIGA – Zero*

2018-12-041 P.3



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

18-648	"SUNNY QUEEN® MUSHROOM AND CHEESE OMELETTE"	2106.90.99	MFN- 7% Ad Valorem AANZFTA – Zero*
18-649	"SUNNY QUEEN® PLAIN OMELETTE"	2106.90.99	MFN- 7% Ad Valorem AANZFTA – Zero*
18-650	"SUNNY QUEEN® SUGARED EGG YOLK"	0408.19.00	MFN- 3% Ad Valorem AANZFTA – Zero*
18-652	"SUNNY QUEEN® EGG WHITE OMELETTE WITH RED CAPSICUM AND SPRING ONION"	2106.90.99	MFN- 7% Ad Valorem AANZFTA – Zero*
18-653	"SUNNY QUEEN® EGG WHITE BITES"	2106.90.99	MFN- 7% Ad Valorem AANZFTA – Zero*
18-654	"SUNNY QUEEN® EGG ALBUMEN PASTEURIZED"	3502.19.00	MFN- 3% Ad Valorem AANZFTA – Zero*
18-655	"SUNNY QUEEN® EGG YOLK REDUCED SOLIDS"	0408.19.00	MFN- 3% Ad Valorem AANZFTA – Zero*
18-656	"SUNNY QUEEN® SCRAMBLED EGG MIX"	2106.90.99	MFN- 7% Ad Valorem AANZFTA – Zero*
18-657	"SUNNY QUEEN® SPANISH CHORIZO FRITTER"	2106.90.99	MFN- 7% Ad Valorem AANZFTA – Zero*

2016-12-041 P.4



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

18-658	"SUNNY QUEEN® ON-THE-GO OMELETTE BITES (Ham & Cheese and Fetta, Spinach, & Capsicum)"	2106.90.99	MFN - 7% Ad Valorem AANZFTA – Zero*
18-661	"SUNNY QUEEN® CORN, CARAMELISED ONION AND PARMESAN FRITTER"	2106.90.99	MFN - 7% Ad Valorem AANZFTA – Zero*
18-665	"SUNNY QUEEN® CHEESE AND CHIVES OMELETTE"	2106.90.99	MFN - 7% Ad Valorem AANZFTA – Zero*
18-669	"SUNNY QUEEN® SPANISH OMELETTE"	2106.90.99	MFN - 7% Ad Valorem AANZFTA – Zero*
18-670	"SUNNY QUEEN® WHOLE EGG PASTEURISED PULP"	0408.99.00	MFN - 3% Ad Valorem AANZFTA – Zero*
18-671	"SUNNY QUEEN® CORN, CARAMELISED ONION AND BACON FRITTER"	2106.90.99	MFN - 7% Ad Valorem AANZFTA – Zero*
18-672	"SUNNY QUEEN® VEGETABLE FRITTATA"	2106.90.99	MFN - 7% Ad Valorem AANZFTA – Zero*
18-675	"SUNNY QUEEN® EGG BAKE FETTA & SPINACH"	2106.90.99	MFN - 7% Ad Valorem AANZFTA – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

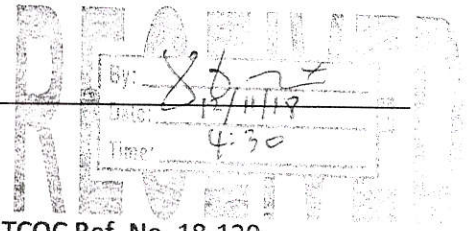
CC: COMMISSIONER OF CUSTOMS

2018-12-041 P-5



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

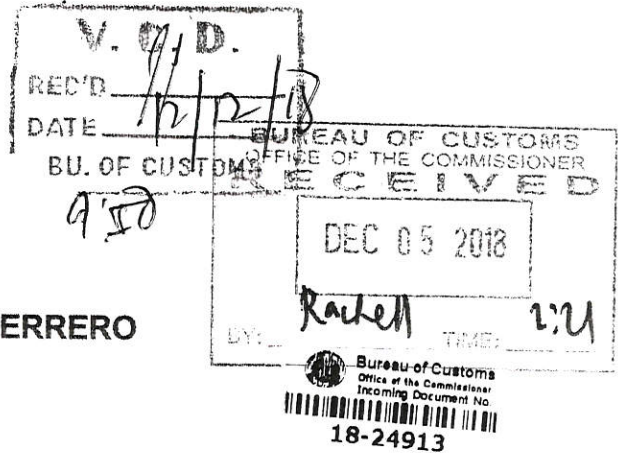
OFFICE OF THE DIRECTOR
IAS



TCOC Ref. No. 18-129

03 December 2018

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear **Commissioner Guerrero**:

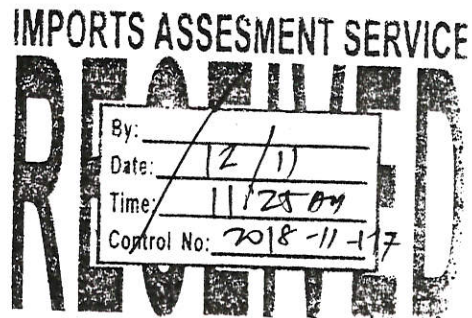
Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your Good Office with original copies of thirty-one (31) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-485, 18-559, 18-560, 18-561, 18-562, 18-563, 18-564, 18-565, 18-566, 18-567, 18-568, 18-569, 18-570, 18-571, 18-572, 18-573, 18-574, 18-575, 18-576, 18-577, 18-578, 18-579, 18-580, 18-581, 18-582, 18-583, 18-584, 18-585, 18-586, 18-587, 18-588, 18-589, 18-590, 18-591, 18-592, 18-593, 18-594, 18-595, 18-596, 18-597, 18-598, 18-599, 18-600, 18-601, 18-602, 18-603, 18-604, 18-605, 18-606, 18-607, 18-608, 18-609, 18-610, 18-611, 18-612, 18-613, 18-614, 18-615, 18-616, 18-617, 18-618, 18-619, 18-620, 18-621, 18-622, 18-623, 18-624, 18-625, 18-626, 18-627, 18-628, 18-629, 18-630, 18-631, 18-632, 18-633, 18-634, 18-635, 18-636, 18-637, 18-638, 18-639, 18-640, 18-641, 18-642, 18-643, 18-644, 18-645, 18-646, 18-647, 18-648, 18-649, 18-650, 18-651, 18-652, 18-653, 18-654, 18-655, 18-656, 18-657, 18-658, 18-659, 18-660, 18-661, 18-662, 18-663, 18-664, 18-665, 18-666, 18-667, 18-668, 18-669, 18-670, 18-671, 18-672, and 18-675, issued by this Commission from 23 to 27 November 2018.



Thank you.

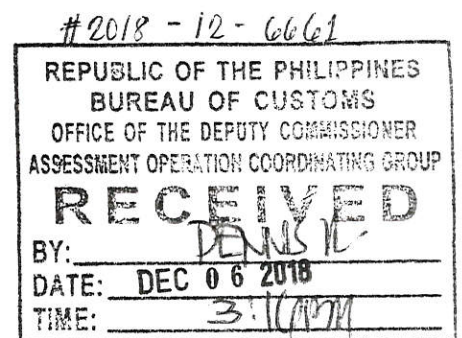
Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila



2018-12-041 P.6



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 1107.10.00 MFN - 1% ad valorem ACFTA - Zero		18-485
		3	DATE ISSUED
			NOV 27 2018

4	DESCRIPTION OF GOOD
	<p>“BARLEY MALTED WHOLE GRAIN HALAL”</p> <p>Based on the purchasing specification, malting process, and sample submitted, subject article is a 100% whole grain barley which has undergone a malting process. The grains have a uniform brownish-yellow color, with a distinct aroma, and is used in the manufacture of malt extract for chocolate powdered drinks. Subject article is loaded in bulk in 20-foot containers, with liner bags.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 11.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers malt, whether or not roasted. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that malt is germinated grain (most frequently barley), which is usually subsequently dried in hot-air kilns (malt-kilns). It has faint wrinkles running from end to end and is brownish-yellow outside and white inside. It leaves tracing marks like chalk and, unlike non-malted grain, it usually floats on water and is also friable. Malt has a characteristic odour of cooked grain and a faintly sweetened flavour. This heading covers whole malt, ground malt and malt flour. It also covers roasted malt (e.g., for colouring beers).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1107.10.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>18-00652</p> </div> <div style="text-align: center;"> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> </div>

2018-12-041 P.7



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 3824.99.70 MFN - 3% ad valorem ATIGA - Zero		18-559
		3	DATE ISSUED
			NOV 27 2018

4	DESCRIPTION OF GOOD
	<p>“APPLE FLAVOUR (25 kg)”</p> <p>Based on the ingredient listing, process flow diagram, and sample submitted, subject article is a liquid flavouring preparation consisting of propylene glycol, acetic acid and nature-identical flavouring substances. Packed in 25-kg cans, subject article is used as flavouring in the preparation of ready-to-drink beverages.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.70 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”.</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></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>



Republic of the Philippines
TARIFF COMMISSION



18-00653

2018-12-041 P.8





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 3824.99.70 MFN - 3% ad valorem ATIGA - Zero		18-560
		3	DATE ISSUED
			NOV 27 2018

4	DESCRIPTION OF GOOD
	<p>“STRAWBERRY LIQUID FLAVOR (25 kg)”</p> <p>Based on the certificate of composition, process flow diagram, and sample submitted, subject article is a liquid flavouring preparation consisting of propylene glycol and nature-identical flavourings. Packed in 25-kg cans, subject article is used as flavouring in the preparation of ready-to-drink beverages.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.70 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”.</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>
	 

2018-12-041 P.9



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 0402.10.41 MFN – 1% ad valorem AANZFTA – Zero			18-564
			3	DATE ISSUED
				NOV 27 2018

4	DESCRIPTION OF GOOD
	<p>“SKIM MILK POWDER HIGH HEAT (25 kg)”</p> <p>Based on the ingredient statement, process flowchart, and sample submitted, subject article is a dairy product made from 100% pasteurized cow's milk. It is in the form of yellowish soluble powder with a fat content, by weight, of 0.58 ± 0.03%. Subject article is to be imported in 25-kg bags and is used as an ingredient for ready-to-drink milk-based products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (full cream milk or partially or completely skimmed milk) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0402.10.41, 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”.</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></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="text-align: center;"> <p>18-00655</p> </div> </div>

2018-12-041 P. 10



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.
	<p>AHTN 0403.90.10 MFN – 1% ad valorem AANZFTA – Zero</p>		18-565
		3	DATE ISSUED
			NOV 27 2018

4	DESCRIPTION OF GOOD
	<p>“BUTTERMILK POWDER (25 kg)”</p> <p>Based on the ingredient statement, process flowchart, and sample submitted, subject article is a buttermilk made from 100% pasteurized cow's milk. It is in the form of yellowish soluble powder with a fat content, by weight, of 7.51 ± 0.19%. Subject article is to be imported in 25-kg bags and is used as an ingredient in the manufacture of milk products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0403.90.10, 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”.</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> MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>18-00656</p> </div> </div>

2018-12-241 P-11



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	18-575
MFN – 1% ad valorem	3 DATE ISSUED
ATIGA – Zero	NOV 27 2018

4	DESCRIPTION OF GOOD
“MILK FLAVOR (20 kg)”	
<p>Based on the certificate of composition and Hazard Analysis and Critical Control Points (HACCP) flowchart diagram submitted, subject article is a powdered flavouring preparation consisting of maize maltodextrin, modified corn starch, propylene glycol, and nature identical flavourings. Packed in 20-kg boxes, subject article is used as an ingredient in the manufacture of milk-based products.</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 style="font-size: 1.2em;"><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
<p>18-00657</p>	

2018-12-041 P.12



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 1213.00.00 MFN – 3% ad valorem		18-598
		3	DATE ISSUED
			NOV 23 2018

4	DESCRIPTION OF GOOD
	“UNICELL® OF90”
	Based on the specific product declarations, certificate of analysis, production flowchart, and other information submitted, subject article is an off-white to yellowish loose powder containing in the dry mass a minimum of 90% dietary fiber. It is produced by shredding and grinding oat husks and is packed in 20-kg bags. Subject article is used in dairy, bakery, pasta, and other food products as water and oil binding agent; texture, mouth feel, and yield improver; and fiber enrichment additive.

5	REASONS FOR CLASSIFICATION
	<p>Heading 12.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading is restricted to cereal straw and husks in an unprepared state as obtained from the threshing of cereals, or chopped, ground or pressed, or put up in the form of pellets (i.e. agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight), but not further prepared. It excludes cleaned, bleached or dyed straw (heading 14.01).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1213.00.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>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 18-00650</p>

2018-12-041 P.13



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 3901.40.00 MFN - 3% ad valorem		18-623
		3	DATE ISSUED
			NOV 23 2018

4	DESCRIPTION OF GOOD
	“NOVAPOL® PF-0218-D”
	<p>Based on the certificate of analysis, declaration of product composition, product data sheet, and sample submitted, subject article is an ethylene-butene copolymer film resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidant, slip and anti-block additives. It is in the form of odourless, translucent/white solid having a melt index of 1.0 g/10 minutes and a density of 0.918 g/cm³. Subject article is packed in 25-kg bags and is used in the manufacture of industrial liners and heavy-duty bags.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>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 18-00642</p>

2018-12-041 P-14



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 3901.40.00 MFN - 3% ad valorem		18-624
		3	DATE ISSUED
			NOV 23 2018

4 DESCRIPTION OF GOOD

“NOVAPOL® PF-0218-F”

Based on the certificate of analysis, declaration of product composition, product data sheet, and sample submitted, subject article is an ethylene-butene copolymer film resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidant. It is in the form of odourless, translucent/white solid having a melt index of 1.0 g/10 minutes and a density of 0.918 g/cm³. Subject article is packed in 25-kg bags and is used in the manufacture of stretch wraps and industrial packagings.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA

Chairperson



2018-12-041 P.15



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 3901.40.00 MFN - 3% ad valorem		18-626
		3	DATE ISSUED
			NOV 27 2018

4 DESCRIPTION OF GOOD

“NOVAPOL® PF-0118-F”

Based on the certificate of analysis, declaration of product composition, product data sheet, and sample submitted, subject article is an ethylene-butene copolymer film resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidant. It is in the form of odourless, translucent/white solid having a melt index of 1.0 g/10 minutes and a density of 0.918 g/cm³. Subject article is packed in 25-kg bags and is used in the manufacture of stretch wrap film and industrial packaging.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA

Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00658

2018-12-041 P.14



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 2309.90.20 MFN - Zero		18-634
		3	DATE ISSUED
			NOV 23 2018

4	DESCRIPTION OF GOOD
	“MYCOSORB® A+”
	<p>Based on the certificate of formulation, safety data sheet, product label, certificate of product registration from the Bureau of Animal Industry (BAI), method of manufacture, process flowchart, product specifications, and sample submitted, subject article is a natural toxin adsorbent used in animal feeds, in the form of light-tan free-flowing powder. It is composed of hydrolyzed yeast, hydrated sodium calcium aluminosilicate, and algae meal. Available in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added at a rate of 0.5 to 2 kg per tonne of feed, for the adsorption of toxin, and to maintain animal health by enhancing their diet.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, 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>
	 <small>Republic of the Philippines TARIFF COMMISSION</small> 18-00644

2016-12-041 P.17



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 AHTN 3901.40.00 MFN – 3% ad valorem	2 TCC (AR) NO. 18-637 3 DATE ISSUED NOV 27 2018
---	--

4	DESCRIPTION OF GOOD	<p>“LOTRÉNE® Q2018H”</p> <p>Based on the technical catalogue, certificate of product composition, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight, less than 93% ethylene and more than 6% 1-butene, with slip and anti-block additives and thermal stabilizers. It is in the form of odourless, translucent white pellets having a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of freezer film, bread bags, shopping bags, and laminated and multilayer packaging films.</p>
----------	----------------------------	--

5	REASONS FOR CLASSIFICATION	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression "primary forms" applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
----------	-----------------------------------	---

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-12-04 7-18





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 2309.90.20 MFN – Zero		18-642
		3	DATE ISSUED
			NOV 28 2018

4	DESCRIPTION OF GOOD
	“MIXIPORC 38 SKIMMED MILK REPLACER”
	<p>Based on the product specifications and certificate of formula submitted, subject article is a creamy, free-flowing powder consisting of soya protein, wheat protein, lactose, and vanilla flavour. Packed in 25-kg paper bags, subject article is used as a skimmed milk powder replacer to be added to feeds of piglets, calf, and poultry, depending on the animal requirement.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, 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>
	 

2018-12-04 9.19



Copy
MASTER COPY


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 1901.90.99 MFN – 7% ad valorem ATIGA – Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">18-643</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">NOV 23 2018</p>
---	---

<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“MALTTIME CHOCOLATE-FLAVOURED MALT CRUNCH”</p> <p>Based on the process flow, product specifications, safety data sheet, quality certificate, ingredient list, and photos of packaging submitted, subject article is a food preparation made of sugar, whole milk powder, liquid malt extract, maltose, and cocoa powder. It is in the form of medium-brown crispy granules with characteristic malted chocolate odour and taste. Packed in 300-gram stand-up pouches, subject article is added to breakfast or cereal, bread, ice cream, and drinks, among others.</p> <div style="text-align: right;">  </div>

<p>5 REASONS FOR CLASSIFICATION</p> <p>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. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. 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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.99, 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>

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



2018-12-041 P.20





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 2106.90.99 MFN – 7% ad valorem AANZFTA – Zero		18-648
		3	DATE ISSUED
			NOV 23 2018

4	DESCRIPTION OF GOOD
	<p>“SUNNY QUEEN® MUSHROOM AND CHEESE OMELETTE”</p> <p>Based on the product specifications and manufacturing flowchart submitted, subject article is a frozen, pre-cooked dish consisting of beaten pasteurized egg, roasted mushrooms, cheese, skim milk powder, vegetable oil, stabilizer, vegetable gum, salt, pepper, and water. Packed in 11.4-kg carton boxes containing 114 x 100-g individually-packed servings, subject article is thawed and/or reheated before consumption.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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>18-00646</p>

2018-12-041 P-21



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.
	<p>AHTN 2106.90.99 MFN – 7% ad valorem AANZFTA – Zero</p>		<p>18-649</p>
		3	DATE ISSUED
			<p>NOV 27 2018</p>

4	DESCRIPTION OF GOOD
----------	----------------------------

“SUNNY QUEEN® PLAIN OMELETTE”

Based on the product specifications and manufacturing flowchart submitted, subject article is a frozen, pre-cooked dish consisting of beaten pasteurized egg, skim milk powder, sunflower oil, stabilizer, salt, water, and food acid. Packed in 10.8-kg carton boxes containing 90 x 120-g individually-packed servings, subject article is thawed and/or reheated before consumption.

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 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00660

2018-12-041 P.22



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.
	<p>AHTN 0408.19.00 MFN – 3% ad valorem AANZFTA - Zero</p>		18-650
		3	DATE ISSUED
			NOV 27 2018

4	DESCRIPTION OF GOOD
	<p>“SUNNY QUEEN® SUGARED EGG YOLK”</p> <p>Based on the product specifications and production flow diagram submitted, subject article consists of fresh egg yolk mixed with sugar, pasteurized and then frozen. It has a yellow to yellow-orange colour. Available in cartons of five (5) x 2-kg packs, subject article is thawed before being used in recipes requiring egg yolk and sugar such as ice cream, custards, and puddings.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whole eggs, not in the shell, and egg yolks of all birds. The products of this heading may be fresh, dried, cooked by steaming or by boiling in water, moulded (e.g., cylindrical “long eggs”), frozen or otherwise preserved. All these fall in the heading whether or not containing added sugar or other sweetening matter and whether for use as food or for industrial purposes (e.g., in tanning).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0408.19.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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”.</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> MARILOU P. MENDOZA Chairperson</p>



2018-12-041 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 2106.90.99 MFN - 7% ad valorem AANZFTA - Zero		18-652
		3	DATE ISSUED
			NOV 27 2018

4 DESCRIPTION OF GOOD

“SUNNY QUEEN® EGG WHITE OMELETTE WITH RED CAPSICUM AND SPRING ONION”

Based on the product specifications and manufacturing flowchart submitted, subject article is a frozen, pre-cooked dish consisting of beaten pasteurized egg white, red capsicum, spring onion, sunflower oil, thickener, stabilizers, salt, pepper, and stock powder. Packed in 9.6-kg carton boxes containing 120 x 80-g individually-packed servings, subject article is thawed and/or reheated before consumption.

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 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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



18-00662

2018-12-041 P.24



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 2106.90.99 MFN - 7% ad valorem AANZFTA - Zero		18-653
		3	DATE ISSUED
			NOV 27 2018

4 DESCRIPTION OF GOOD

“SUNNY QUEEN® EGG WHITE BITES”

Based on the product specifications and production flowchart submitted, subject article is a frozen egg white preparation consisting of pasteurized egg albumen, spinach, red capsicum, sunflower oil, spring onion, thickener, maize starch, vegetable gum, salt, stock powder, and pepper. It is in the form of a typical mini-muffin shape with visible particulates, red (capsicum) and green (spinach and spring onion). Packed in plain fluted carton boxes with polyethylene inner liner containing 120 units x 20-g packs, subject article is thawed before cooking and is served as finger food for parties and snacks.

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 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



18-00663

2018-12-041 P-25



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 3502.19.00 MFN – 3% ad valorem AANZFTA – Zero		18-654
		3	DATE ISSUED
			NOV 27 2018

4	DESCRIPTION OF GOOD
	<p>“SUNNY QUEEN® EGG ALBUMEN PASTEURIZED”</p> <p>Based on the product specifications and production flow diagram submitted, subject article is a frozen egg albumen made from 100% fresh, liquid egg white, pasteurized and frozen. It has a clear yellow colour. Available in cartons of five (5) x 2-kg packs, subject article is thawed before being used as an ingredient in making pavlovas, meringues, nougats, and confectionery; as a binding agent in small goods; and as glaze for pastry and biscuits.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 35.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that albumins are animal or vegetable proteins. The former are the more important and include egg white (ovalbumin), blood albumin (serum albumin), milk albumin (lactalbumin) and fish albumin. Unlike casein, they are soluble in water as well as in alkalis and the solutions coagulate on heating. Albumins are usually in the form of viscous liquids, transparent yellow flakes or amorphous white, reddish or yellowish powders. They are used in the preparation of glues, foodstuffs, pharmaceutical products, for leather finishing, for treating textiles or paper (especially photographic papers), for clarification of wine or other beverages, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3502.19.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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”.</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></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>



2016-12-041 P-26



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 0408.19.00 MFN – 3% ad valorem AANZFTA – Zero			18-655
			3	DATE ISSUED
				NOV 27 2018

4	DESCRIPTION OF GOOD
	<p>“SUNNY QUEEN® EGG YOLK REDUCED SOLIDS”</p> <p>Based on the product specifications and production flow diagram submitted, subject article is a frozen, yellow to yellow-orange egg yolk. It is produced from fresh egg yolk standardized with whole egg or egg white to 38% solids, then blended, pasteurized, and frozen. Packed in 10-kg carton boxes containing five (5) x 2-kg packs, subject article is used as an ingredient in processed and prepared foods such as mayonnaise, sauces, ice cream, and custards, and can also be used as an emulsifier, stabilizing, and thickening agent.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whole eggs, not in the shell, and egg yolks of all birds. The products of this heading may be fresh, dried, cooked by steaming or by boiling in water, moulded (e.g., cylindrical “long eggs”), frozen or otherwise preserved. All these fall in the heading whether or not containing added sugar or other sweetening matter and whether for use as food or for industrial purposes (e.g., in tanning).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0408.19.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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”.</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>



2018-12-041 P-27



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 2106.90.99 MFN – 7% ad valorem AANZFTA – Zero		18-656
		3	DATE ISSUED
			NOV 23 2018

4	DESCRIPTION OF GOOD
	<p>“SUNNY QUEEN® SCRAMBLED EGG MIX”</p> <p>Based on the product specifications and production flow diagram submitted, subject article is a frozen scrambled egg mix. It is made from whole egg, water, milk solids, canola oil, vegetable gum, salt, food acid, and colour. Packed in cartons of ten (10) x 1-kg packs, subject article is thawed and then cooked before consumption.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject 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-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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>
	  18-00647

2018-12-041 P-28



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 2106.90.99 MFN - 7% ad valorem AANZFTA - Zero	2 TCC (AR) NO. 18-657 3 DATE ISSUED NOV 27 2018
---	--

4 | **DESCRIPTION OF GOOD**

“SUNNY QUEEN® SPANISH CHORIZO FRITTER”

Based on the product specifications and process flowchart submitted, subject article is a frozen, pre-cooked, prepared food for direct consumption, made from pasteurized egg, corn, water, red capsicum, cheese, sunflower oil, rice flour, chorizo, potato, thickener, stabilizer, salt, raising agent, pepper, parsley, flavor, garlic, and turmeric. Packed in cartons containing 48 x 50-g packs, subject article is thawed and heated before consumption.

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 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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

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 2106.90.99 MFN - 7% ad valorem AANZFTA - Zero		18-658
		3	DATE ISSUED
			NOV 27 2018

4	DESCRIPTION OF GOOD						
	“SUNNY QUEEN® ON-THE-GO OMELETTE BITES (Ham & Cheese and Fetta, Spinach, & Capsicum)”						
	<p>Based on the product specifications and production flowchart submitted, subject article is a frozen, cooked, egg preparation. It is in the form of a yellow/golden typical mini-muffin shape with visible pieces of ham, vegetables, and cheese. Packed in catering packs containing four (4) x 25-g egg bites in a microwavable carton designed for re-heating, subject article contains two (2) ham and cheese and two (2) fetta, spinach, and capsicum omelette bites. The ingredients are as follows:</p>						
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 35%;">Omelette Bites</th> <th style="width: 65%;">Ingredients</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Ham and Cheese</td> <td>Pasteurized whole egg, ham, cheese, water, skim milk powder, sunflower oil, spring onion, thickener, maize starch, vegetable gum, salt, pepper, parsley, and treacle.</td> </tr> <tr> <td style="text-align: center;">Fetta, Spinach, and Capsicum</td> <td>Pasteurized whole egg, fetta cheese, water, spinach, cheese, red capsicum, sunflower oil, skim milk powder, thickener, salt, food acid, vegetable gum, garlic, pepper, and treacle.</td> </tr> </tbody> </table>	Omelette Bites	Ingredients	Ham and Cheese	Pasteurized whole egg, ham, cheese, water, skim milk powder, sunflower oil, spring onion, thickener, maize starch, vegetable gum, salt, pepper, parsley, and treacle.	Fetta, Spinach, and Capsicum	Pasteurized whole egg, fetta cheese, water, spinach, cheese, red capsicum, sunflower oil, skim milk powder, thickener, salt, food acid, vegetable gum, garlic, pepper, and treacle.
Omelette Bites	Ingredients						
Ham and Cheese	Pasteurized whole egg, ham, cheese, water, skim milk powder, sunflower oil, spring onion, thickener, maize starch, vegetable gum, salt, pepper, parsley, and treacle.						
Fetta, Spinach, and Capsicum	Pasteurized whole egg, fetta cheese, water, spinach, cheese, red capsicum, sunflower oil, skim milk powder, thickener, salt, food acid, vegetable gum, garlic, pepper, and treacle.						

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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> MARILOU P. MENDOZA Chairperson
	 18-00667

2018-12-041 P.30



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 2106.90.99 MFN - 7% ad valorem AANZFTA - Zero		18-661
		3	DATE ISSUED
			NOV 27 2018

4 DESCRIPTION OF GOOD

“SUNNY QUEEN® CORN, CARAMELISED ONION AND PARMESAN FRITTER”

Based on the product specifications and process flowchart submitted, subject article is a frozen, pre-cooked, prepared food for direct consumption, made from corn, pasteurized egg, water, caramelized onion, sunflower oil, rice flour, parmesan cheese, cheese, spinach, thickener, salt, stabilizer, raising agent, garlic, pepper, and turmeric. Packed in cartons containing 48 x 50-g packs, subject article is thawed and heated before consumption.

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 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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



2018-12-041 P31



REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

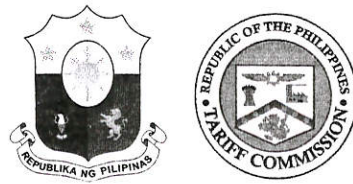
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 2106.90.99 MFN – 7% ad valorem AANZFTA – Zero</p>		18-665
		3	DATE ISSUED
			NOV 23 2018

4	DESCRIPTION OF GOOD
	<p>“SUNNY QUEEN® CHEESE AND CHIVES OMELETTE”</p> <p>Based on the product specifications and manufacturing flowchart submitted, subject article is a frozen, pre-cooked dish consisting of beaten pasteurized egg, cheese, skim milk powder, sunflower oil, chives, stabilizer, salt, and water. Packed in 10.8-kg carton boxes containing 90 x 120-g individually-packed servings, subject article is thawed and/or reheated before consumption.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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</p>  <p>18-00648</p>

2018-12-041 P-32



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 2106.90.99 MFN – 7% ad valorem AANZFTA – Zero		18-669
		3	DATE ISSUED
			NOV 23 2018

4 DESCRIPTION OF GOOD

“SUNNY QUEEN® SPANISH OMELETTE”

Based on the product specifications and manufacturing flowchart submitted, subject article is a frozen, pre-cooked dish consisting of beaten pasteurized egg, vegetables (potato), red capsicum, green capsicum, spring onion, skim milk powder, sunflower oil, stabilizer, salt, and water. Packed in 4.32-kg carton boxes containing 36 x 120-g individually-packed servings, subject article is thawed and/or reheated before consumption.

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 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2018-12-04 9.33





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.
	<p>AHTN 0408.99.00 MFN – 3% ad valorem AANZFTA - Zero</p>			18-670
			3	DATE ISSUED
				NOV 27 2018

4	DESCRIPTION OF GOOD
	<p>“SUNNY QUEEN® WHOLE EGG PASTEURISED PULP”</p> <p>Based on the product specifications and production flow diagram submitted, subject article is a frozen whole egg pulp made from fresh eggs that have been homogenized, pasteurized and then frozen. It is yellow/gold in colour. Packed in cartons of five (5) x 2-kg packs, subject article is thawed before being used as an ingredient in recipes requiring whole eggs such as cakes, omelettes, and pies. It can also be used as an egg wash.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whole eggs, not in the shell, and egg yolks of all birds. The products of this heading may be fresh, dried, cooked by steaming or by boiling in water, moulded (e.g., cylindrical “long eggs”), frozen or otherwise preserved. All these fall in the heading whether or not containing added sugar or other sweetening matter and whether for use as food or for industrial purposes (e.g., in tanning).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0408.99.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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”.</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 18-00669</p>

2018-12-041 P-34



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 2106.90.99 MFN - 7% ad valorem AANZFTA - Zero		18-671
		3	DATE ISSUED
			NOV 27 2018

4	DESCRIPTION OF GOOD
----------	----------------------------

“SUNNY QUEEN® CORN, CARAMELISED ONION AND BACON FRITTER”

Based on the product specifications and production flowchart submitted, subject article is a frozen, pre-cooked food preparation in circular shape with clearly irregular outer edge. It is composed of pasteurized egg, corn, caramelized onion, water, bacon, cheese, sunflower oil, rice flour, spinach, thickener, salt, raising agent, stabilizer, garlic, pepper, and turmeric. Formed into 50-gram size pieces, it is ideal for breakfast, lunch or a light dinner. Subject article is packed in carton boxes containing 48 x 50-gram packs.

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 2106.90.99 with a Most Favoured Nation (MFN) rate of duty of 7% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA

Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00670

2018-12-04/ P.35



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 2106.90.99 MFN - 7% ad valorem AANZFTA - Zero		18-672
		3	DATE ISSUED
			NOV 27 2018

4 DESCRIPTION OF GOOD

“SUNNY QUEEN® VEGETABLE FRITTATA”

Based on the product specifications and production flowchart submitted, subject article is a frozen, pre-cooked, single-serve egg preparation, in rectangular shape, and garnished with tri-colour quinoa. It is composed of pasteurized whole egg, vegetables, water, cheese, thickener, sunflower oil, stock powder, salt, food acid, quinoa, spice, vegetable gum, and flavour. Subject article is packed in carton boxes containing 24 x 150-gram packs.

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 2106.90.99 with a Most Favoured Nation (MFN) rate of duty of 7% 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



Republic of the Philippines
TARIFF COMMISSION



18-00671

2018-12-041 P 36



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 AANZFTA - Zero</p>		18-675
		3	DATE ISSUED
			NOV 27 2018

4	DESCRIPTION OF GOOD
	<p>“SUNNY QUEEN® EGG BAKE FETTA & SPINACH”</p> <p>Based on the product specifications and production flowchart submitted, subject article is a frozen, pre-cooked egg preparation in circular shape with domed upper surface and flat bottom surface. It is yellow/golden in colour with green and yellow particles. It is composed of pasteurized egg, fetta cheese, water, spinach, cheese, skim milk powder, sunflower oil, thickener, stabilizer, salt, and spice. Subject article is packed in carton boxes containing 96 x 80-gram packs.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99 with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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>
	