



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 103-2023

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MEMORANDUM

MASTER COPY
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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 : 06 February 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 27 January 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-465	"DXN® WHEAT CEREAL WITH SPIRULINA FOOD SUPPLEMENT POWDER"	1904.10.90	MFN – 15% Ad Valorem ATIGA – Zero*
22-560	"TABASCO® BRAND CHIPOTLE PEPPER SAUCE"	2103.90.11	MFN – 7% Ad Valorem
22-647	"PITCO P6071050 BURNER"	8419.90.29	MFN – 1% Ad Valorem
22-659	"SMUCKER'S GOOBER STRAWBERRY"	2008.97.20	MFN – 10% Ad Valorem

*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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AOCG Memo No. 103-2023 P-2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-004	"PREMIX WHITE TWIN"	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
23-011	"EXTENDED PIPE"	7307.99.90	MFN – 1% Ad Valorem ATIGA – Zero*
23-012	"ADAPTER PIPE"	7307.99.90	MFN – 1% Ad Valorem ATIGA – Zero*

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



EMAIL



BOC-09-37723

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-009

27 January 2023

1/31
4.00

COMMISSIONER YOGI FILEMON I. RUIZ

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear **Commissioner Ruiz**:

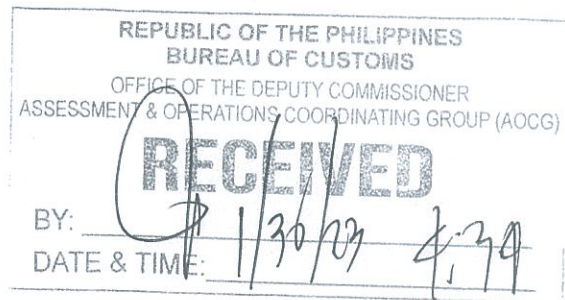
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-465, 22-560, 22-647, 22-659, 23-004, 23-011, and 23-012, issued by this Commission on 27 January 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

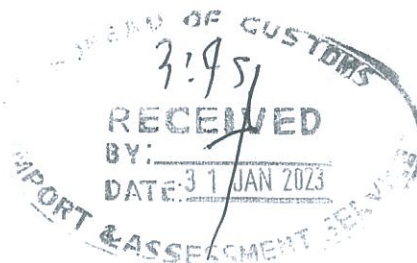
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1904.10.90 MFN - 15% ad valorem ATIGA - Zero		22-465
		3	DATE ISSUED
			27 January 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DXN® WHEAT CEREAL WITH SPIRULINA FOOD SUPPLEMENT POWDER”</p> <p>Based on the product ingredient declaration, manufacturing process flowchart and write-up, product information sheet, raw material and finished good specifications, product label, and other technical information submitted, subject article is a cereal drink mix composed of wheat cereal, non-dairy creamer, malt extract (barley), spirulina powder, and vanillin. It is produced by mixing cereal with water, followed by wet mix straining, drum drying (heating), crushing, sifting, screening, and mixing with other ingredients. Packed in carton boxes containing 30 pieces of 30-g sachets, subject article is to be mixed with 200-mL of warm water and stirred before consumption. Sugar can be added, if desired.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa (see Note 3 and the General Explanatory Note to this Chapter), etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran. This group further includes crisp savoury food products, obtained by submitting moistened cereal grains (whole or in pieces) to a heating process which makes the grains swell, these being subsequently sprayed with a flavouring consisting of a mixture of vegetable oil, cheese, yeast extract, salt and monosodium glutamate.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.11 MFN - 7% ad valorem		22-560
		3	DATE ISSUED
			27 January 2023

4	DESCRIPTION OF GOOD
	“TABASCO® BRAND CHIPOTLE PEPPER SAUCE”
	<p>Based on the ingredient statement, manufacturing process flowchart, product information sheet, product label, quality assurance document, photographs of the product and packaging, and sample submitted, subject article is a dark brownish-red, smokey-flavoured red jalapeño sauce made from chipotle peppers, distilled vinegar, water, salt, sugar, onion powder, and garlic powder, among others. Packed in 60-mL and 150-mL glass bottles and in 946-mL and 1.89-L plastic gallons, subject article is used as a steak sauce, meat marinade, or basting sauce.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.11, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8419.90.29 MFN - 1% ad valorem		22-647
		3	DATE ISSUED
			27 January 2023

4	DESCRIPTION OF GOOD
	“PITCO P6071050 BURNER”
	<p>Based on the technical information submitted, subject article is a gas burner made of steel material. It weighs 3.06 lbs and is to be imported as a replacement part for a gas-operated commercial deep fryer.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot-plates, warming cupboards, drying cabinets, etc.; deep-fat friers).</p> <p>Further, subject to the general provisions regarding the classification of parts, the heading cover parts of the above.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8419.90.29, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five 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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2008.97.20 MFN - 10% ad valorem		22-659
		3	DATE ISSUED
			27 January 2023

4 DESCRIPTION OF GOOD

“SMUCKER’S GOOBER STRAWBERRY”

Based on the ingredients declaration, manufacturing process flowchart, product information, product label, photograph of the product, and sample submitted, subject article is a combined peanut butter and strawberry jelly spread. It is composed of ground roasted peanuts, strawberry juice, high fructose corn syrup, corn syrup, dextrose, distilled monoglycerides, salt, pectin, citric acid, potassium sorbate, and sodium citrate. Packed in 12-oz and 18-oz glass jars, subject article is used as a spread for peanut butter and jelly (PB&J) sandwiches.



5 REASONS FOR CLASSIFICATION

Heading 20.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. The products of this heading may be sweetened with synthetic sweetening agents (e.g., sorbitol) instead of sugar. Other substances (e.g., starch) may be added to the products of this heading, provided that they do not alter the essential character of fruit, nuts or other edible parts of plants.

In view thereof, subject article is classified under AHTN 2022 subheading 2008.97.20, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN - 7% ad valorem ATIGA - Zero		23-004
		3	DATE ISSUED
			27 January 2023

4	DESCRIPTION OF GOOD
	“PREMIX WHITE TWIN”
	<p>Based on the product composition, product description, production process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), photographs of the actual product and packaging, and sample submitted, subject article is a white powdered premix consisting of non-dairy creamer, sugar, coffee flavour, and skim milk powder, among others. Packed in 112.5-kg polypropylene bags and 25-kg aluminium foil bags, subject article is used as a raw material in the manufacture of Kopiko® Blanca coffee mix.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 2022 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7307.99.90 MFN - 1% ad valorem ATIGA - Zero		23-011
		3	DATE ISSUED
			27 January 2023

4 DESCRIPTION OF GOOD

“EXTENDED PIPE”

Based on the technical drawings, material test report, and other technical information submitted, subject article is a cylindrical tubing with a 15 degrees offset angle. It is made of carbon steel conforming to Japanese Industrial Standards (JIS) G3106 SM400 and American Society for Testing and Materials (ASTM) A36 standards with an epoxy resin finish. It has an inner diameter of 3,200 mm, an overall length of 14,716 mm, and is to be imported with lifting pieces, chlorination pipe, saddles, flanges on both ends, and aluminium alloy sacrificial anodes. To be imported as a replacement part/component of a power plant’s cooling water system, subject article is intended to be used together with the adapter pipe for joining/connecting the misaligned intake head and the existing high-density polyethylene (HDPE) pipe in said water system.

5 REASONS FOR CLASSIFICATION

Heading 73.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading therefore includes flat flanges and flanges with forged collars, elbows and bends and return bends, reducers, tees, crosses, caps and plugs, lap joint stub-ends, fittings for tubular railings and structural elements, off sets, multi-branch pieces, couplings or sleeves, clean out traps, nipples, unions, clamps and collars.

In view thereof, subject article is classified under AHTN 2022 subheading 7307.99.90, 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7307.99.90 MFN - 1% ad valorem ATIGA - Zero		23-012
		3	DATE ISSUED
			27 January 2023

4 DESCRIPTION OF GOOD

“ADAPTER PIPE”

Based on the technical drawings, material test report, and other technical information submitted, subject article is a welded hollow cylindrical tubing made of carbon steel conforming to Japanese Industrial Standards (JIS) G3106 SM400 and American Society for Testing and Materials (ASTM) A36 standards. It has varying inner diameters throughout its total length of 9,990 mm, starting from 3,200 mm to 3,000 mm (reducer), and has an epoxy resin finish. It is to be imported with the lifting pieces, chlorination pipe, saddles, flanges on both ends, and aluminium alloy sacrificial anodes. Intended as a replacement part/component of a power plant’s cooling water system, subject article is designed to connect the extended pipe and the existing high-density polyethylene (HDPE) pipe of said system.

5 REASONS FOR CLASSIFICATION

Heading 73.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading therefore includes flat flanges and flanges with forged collars, elbows and bends and return bends, reducers, tees, crosses, caps and plugs, lap joint stub-ends, fittings for tubular railings and structural elements, off sets, multi-branch pieces, couplings or sleeves, clean out traps, nipples, unions, clamps and collars.

In view thereof, subject article is classified under AHTN 2022 subheading 7307.99.90, 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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