



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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ACCOUNTABILITY

AOCG Memo No. 155-2023

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MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : *For: ✓*
ATTY. VENER S. BAQUIRAN
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

SUBJECT : **TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)**

DATE : 28 April 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 25 April 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-208	"DUNKIN® 100% COLUMBIAN MEDIUM ROAST GROUND COFFEE"	<u>In-Quota</u> 0901.21.20.100	MFN – 40% Ad Valorem
		<u>Out-Quota</u> 0901.21.20.200	MFN – 40% Ad Valorem
23-212	"FOLGERS® SIMPLY SMOOTH GROUND COFFEE"	<u>In-Quota</u> 0901.21.20.100	MFN – 40% Ad Valorem
		<u>Out-Quota</u> 0901.21.20.200	MFN – 40% Ad Valorem
23-213	"TABASCO® BRAND BUFFALO STYLE HOT SAUCE"	2103.90.11	MFN – 7% Ad Valorem
23-234	"DUNKIN® ORIGINAL BLEND MEDIUM ROAST GROUND COFFEE"	<u>In-Quota</u> 0901.21.20.100	MFN – 40% Ad Valorem
		<u>Out-Quota</u> 0901.21.20.200	MFN – 40% Ad Valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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BOC-09-40259

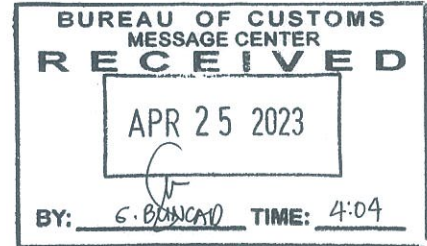
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-033

25 April 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-208, 23-212, 23-213 and 23-234, issued by this Commission on 25 April 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

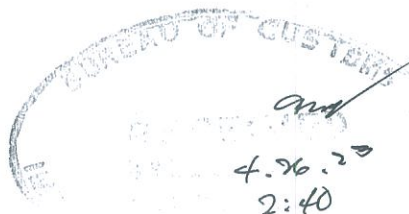
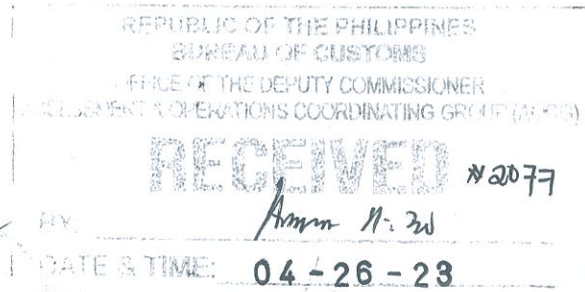
Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

4/26
7:45

Encl: As stated

cc: The Secretary
Department of Finance
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph





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	<u>In-Quota</u> 0901.21.20.100	<u>Out-Quota</u> 0901.21.20.200	23-208
	MFN	40% ad valorem	40% ad valorem	3
				DATE ISSUED
				25 April 2023

4 DESCRIPTION OF GOOD

“DUNKIN® 100% COLOMBIAN MEDIUM ROAST GROUND COFFEE”

Based on the product specifications, ingredient declaration, manufacturing process flowchart, photograph of packaging, and product label submitted, subject article is a 100% medium roast ground coffee in the form of a dark-brown powder. It is produced by roasting Arabica coffee beans, followed by grinding and packing. Packed in 11-oz. polyethylene terephthalate (PET) bags, subject article is to be brewed prior to consumption.

5 REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% 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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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.





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	<u>In-Quota</u> 0901.21.20.100	<u>Out-Quota</u> 0901.21.20.200	23-212	
	MFN	40% ad valorem	40% ad valorem	3	DATE ISSUED
					25 April 2023

4 DESCRIPTION OF GOOD

"FOLGERS® SIMPLY SMOOTH GROUND COFFEE"

Based on the product specifications, ingredient declaration, manufacturing process flowchart, photograph of packaging, product label, and sample submitted, subject article is a 100% roasted ground coffee in the form of a dark-brown powder. It is produced by roasting coffee beans, followed by grinding and packing. Packed in 11.5-oz. and 23-oz. polypropylene (PP) canisters, subject article is to be brewed before consumption.



5 REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% 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
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 AHTN 2103.90.11 MFN - 7% ad valorem	2 TCC (AR) NO. 23-213
	3 DATE ISSUED 25 April 2023

4 DESCRIPTION OF GOOD “TABASCO® BRAND BUFFALO STYLE HOT SAUCE” <p>Based on the ingredients statement, manufacturing process flowchart, quality assurance and technical information sheets, product brochure, product label, and photographs of the packaging submitted, subject article is a thick and tangy sauce made from red cayenne pepper, distilled vinegar, water, salt, and garlic. Packed in 150-mL glass bottles and 1.89-L plastic gallons, subject article is used to add flavour to various dishes.</p>	
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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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">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>
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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.
				23-234
			3	DATE ISSUED
	AHTN	<u>In-Quota</u> 0901.21.20.100		<u>Out-Quota</u> 0901.21.20.200
MFN	40% ad valorem	40% ad valorem		

4	DESCRIPTION OF GOOD
	<p align="center">“DUNKIN’® ORIGINAL BLEND MEDIUM ROAST GROUND COFFEE”</p> <p>Based on the product specifications, ingredient declaration, manufacturing process flowchart, photograph of packaging, and product label submitted, subject article is a 100% ground coffee in the form of a dark-brown powder. It is produced by roasting Arabica coffee beans, followed by grinding and packing. Packed in 12-oz. pouches, subject article is to be brewed prior to consumption.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% 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 align="right">FOR THE COMMISSION</p> <p align="right">Digitally signed <i>MariLou P. Mendoza</i></p> <p align="right">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>

