



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY  
hmm



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

## 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 *Ed*

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

**DATE :** 01 June 2021

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 21 May 2021 and the same having been reviewed and summarized as follows:

| TCC. NO.   | DESCRIPTION OF ARTICLES        | 2017 AHTN CODE | 2020 RATES OF DUTY                   |
|--|--------------------------------|----------------|--------------------------------------|
| 21-104   | "URC NON-DAIRY CREAMER TP01"   | 2106.90.30     | MFN – 7% Ad Valorem<br>ATIGA – Zero* |
| 21-105   | "URC NON-DAIRY CREAMER DL01"   | 2106.90.30     | MFN – 7% Ad Valorem<br>ATIGA – Zero* |
| 21-106   | "URC NON-DAIRY CREAMER P87H-4" | 2106.90.30     | MFN – 7% Ad Valorem<br>ATIGA – Zero* |
| <b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b> |                                |                |                                      |

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

MASTER COPY



BOC-09-21402

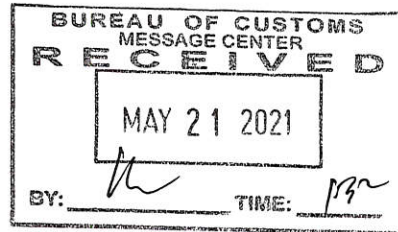


AOCG Memo No. 274-2021

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-036

21 May 2021



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

Dear Commissioner Guerrero:

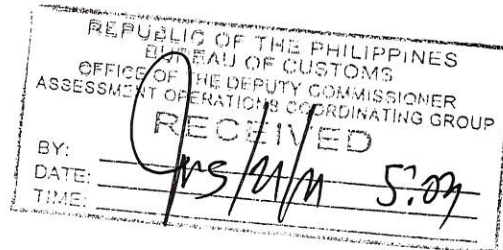
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-104, 21-105 and 21-106, issued by this Commission on 21 May 2021. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

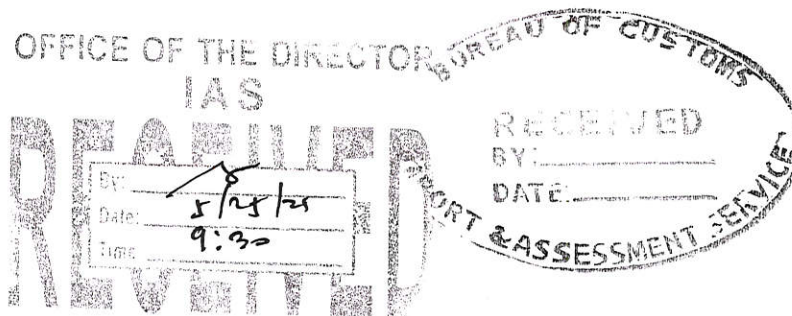
*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



CERTIFICATION NUMBER: AJA18-0171



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |  |
|---|--|
| <b>1   AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b><br><br><p style="text-align: center;">AHTN 2106.90.30<br/>MFN - 7% ad valorem<br/>ATIGA - Zero</p> | <b>2   TCC (AR) NO.</b><br>21-104<br><b>3   DATE ISSUED</b><br>21 May 2021 |
|---|--|

**4 | DESCRIPTION OF GOOD**

**“URC NON-DAIRY CREAMER TP01”**

Based on the list of ingredients and formulation, manufacturing process flowchart, material safety data sheet, certificate of analysis, and product label submitted, subject article is a non-dairy creamer in the form of an off-white to cream powder with a sweet and creamy odour. It is composed of glucose syrup, palm kernel oil, dipotassium phosphate, sodium caseinate, monoglyceride, and refined sugar, among others. Packed in 36-kg bags, subject article is used as raw material in the manufacture of instant coffee mixes.

**5 | REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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  
Digitally signed  
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

**Note:** In view of the Commission’s adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|  |  |
|--|--|
| <b>1   AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b><br><br>AHTN 2106.90.30<br>MFN - 7% ad valorem<br>ATIGA - Zero | <b>2   TCC (AR) NO.</b><br>21-105<br><br><b>3   DATE ISSUED</b><br>21 May 2021 |
|--|--|

**4 | DESCRIPTION OF GOOD**

**“URC NON-DAIRY CREAMER DL01”**

Based on the list of ingredients and formulation, manufacturing process flowchart, material safety data sheet, certificate of analysis, product label, and photograph of the actual product submitted, subject article is a non-dairy creamer in the form of an off-white to cream powder with a sweet and creamy taste. It is composed of glucose syrup, palm kernel oil, dipotassium phosphate, sodium caseinate, monoglyceride, sodium citrate, and refined sugar, among others. Packed in 36-kg bags, subject article is used as a raw material in the manufacture of instant coffee mixes.



**5 | REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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  
Digitally signed  
  
**MARILOU P. MENDOZA**  
Chairperson

**Note:** In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





**MASTER COPY**  
juno

REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 2106.90.30<br>MFN - 7% ad valorem<br>ATIGA - Zero |          | 21-106              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 21 May 2021         |

**4 DESCRIPTION OF GOOD**

**“URC NON-DAIRY CREAMER P87H-4”**

Based on the list of ingredients and formulation, manufacturing process flowchart, material safety data sheet, and product label submitted, subject article is a non-dairy creamer in the form of an off-white to cream powder with a sweet, creamy, vanilla taste and odour. It is composed of glucose syrup, hydrogenated vegetable fat, dipotassium hydrogen phosphate, caseinate, mono- and diglycerides of fatty acids, and hydroxypropyl starch, among others. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of instant coffee mixes.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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  
Digitally signed  
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

**Note:** In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.

