



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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

**DATE :** 29 April 2020



BOC-09-12639

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 22 April 2020, 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	2019/2020 RATES OF DUTY
19-627	"PUREDELIVERY (TM) EVERFRESH 100 MILK CARAMEL FLAVOUR (BC-326-345-5)"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-634	"COFFEE FLAVOR SD050439"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
20-067	"SODIUM HEXAMETAPHOSPHAT E"	2835.39.90	MFN – 1% Ad Valorem ATIGA – Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: [www.customs.gov.ph](http://www.customs.gov.ph) Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph)

*A Modernized and Credible Customs Administration That is Among the World's Best*



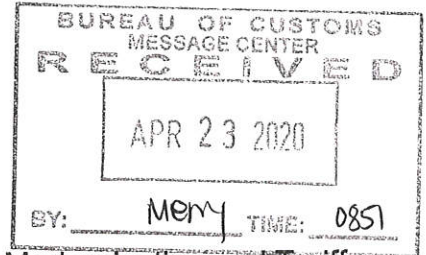
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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*de*

TCOC Ref. No. 20-032

22 April 2020

**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 (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-627, 19-634 and 20-067, issued by this Commission on 22 April 2020. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

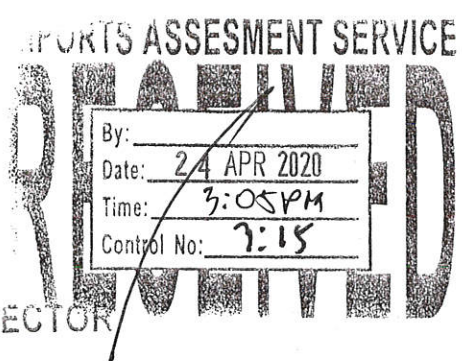
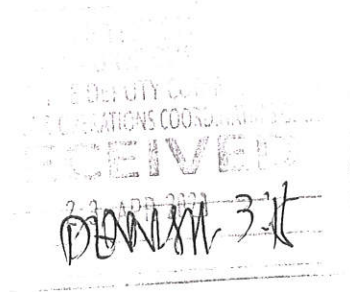
Thank you.

Very truly yours,

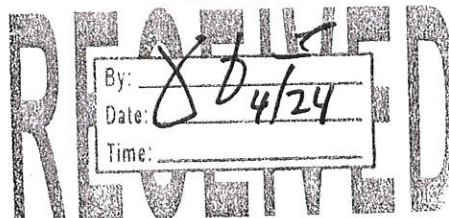
*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: *The Secretary*  
*Department of Finance*  
*Manila*



OFFICE OF THE DIRECTOR  
IAS





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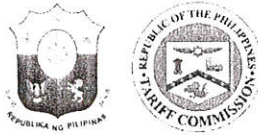
**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
 Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3302.10.90 MFN - 1% ad valorem ATIGA - Zero		19-627
		<b>3</b>	<b>DATE ISSUED</b>
			22 April 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PUREDELIVERY (TM) EVERFRESH 100 MILK CARAMEL FLAVOUR (BC-326-345-5)”</b>
	Based on the packing list, ingredient statement, manufacturing process flowchart, and sample submitted, subject article is a creamy-white, free-flowing powder composed of corn maltodextrin, natural flavouring substance, and modified waxy maize starch, among others. Packed in 20-kg fibreboard boxes, subject article is used as a flavor enhancer in the manufacture of cereal products.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 33 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the AHTN 2017 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch, provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, 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”.</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: center;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>





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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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.90</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b>		<b>19-634</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>22 April 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“COFFEE FLAVOR SD050439”</b>
	<p>Based on the packing list, ingredient declaration, manufacturing process flowchart, and sample submitted, subject article is a flavouring preparation, in the form of beige powder with characteristic strong odour, composed of synthetic flavouring substances (synthetic aromatics), natural flavouring substances, natural flavouring complexes, and maltodextrin, among others. Packed in 20-kg fibreboard boxes, subject article is used as an ingredient in the manufacture of coffee mixes.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 33 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the AHTN 2017 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch, provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, 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”.</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: center;"><i>[Handwritten Signature]</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>



AOCG Memo No. 70-2020 p.5



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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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2835.39.90</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b>		<b>20-067</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>22 April 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SODIUM HEXAMETAPHOSPHATE”</b>
	<p>Based on the packing list, manufacturing process flowchart, statement of product composition, and sample submitted, subject article is pure sodium hexametaphosphate in the form of white crystalline powder. Packed in 25-kg bags, subject article is used as an emulsifier in the manufacture of powdered milk.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.35 of the AHTN 2017 covers, among others, polyphosphates, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphates and polyphosphates include sodium polyphosphates having a high degree of polymerisation. Some sodium polyphosphates are incorrectly called sodium metaphosphates. There are several linear sodium polyphosphates having a high degree of polymerisation ranging from a few dozen to a few hundred units. Although they generally occur as polymers having an unspecified degree of polymerisation, they remain in this heading. These include: the product incorrectly known as sodium hexametaphosphate (a polymeric mixture of formula <math>((NaPO_3)_n)</math>, also known as Graham’s salt, which is a vitreous substance or white powder, soluble in water. In aqueous solution, this product sequesters the calcium and the magnesium contained in the water, hence its use as a water-softener. Also used in the preparation of detergents and casein glues, to emulsify essential oils, in photography, in the manufacture of processed cheese, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2835.39.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and an ASEAN Trade In Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p>



AOCG Memo No. 70-2020 p.6

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2	TCC (AR) NO.
	20-067

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

**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.