

2017-02-009



Republic of the Philippines  
Department of Finance  
**Bureau of Customs**  
1099 Manila

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31 January 2017

MEMORANDUM to-

**ALL District /Port Collectors/Chiefs-Formal Entry Divisions**

**SUBJECT: TARIFF CLASSIFICATION OF VARIOUS MEAT PRODUCTS  
COVERED BY CMC NO. 96-2016**

Attached is the letter dated 20 December 2016 of Mr. Emmanuel Pinol, Secretary, Department of Agriculture, endorsing herewith the official information on classification from Tariff Commission (TC) relative to various meat products covered by Customs Memorandum Circular No. 96-2016.

However, said classifications are merely informative and should not be construed as official rulings of TC under purview of Section 1100 of RA 10863 "CMTA". Please see the attached CMC No. 96-2016 for ease of reference.

For your information and guidance.

  
**ATTY. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group



Republic of the Philippines  
Department of Agriculture  
**OFFICE OF THE SECRETARY**  
Elliptical Road, Diliman  
Quezon City 1100, Philippines

20 December 2016

**COMMISSIONER NICANOR E. FAELDON**

Bureau of Customs  
G/F, OCOM Building  
Port Area, Manila

**Dear Commissioner Faeldon:**

This refers to the letter of the DA to the the Tariff Commission (TC) dated 01 December 2016 requesting to review, evaluate and classify the various meat products covered by Customs Memorandum Circular (CMC) No. 96-2016 previously classified by the DA as falling under the Harmonized System (HS) Code 0206, or as meat offals.

Based on the classifications by the TC, only three of the concerned meat products (Frozen pork liver, Frozen pork cheek meat, and Pork mixed rind fatless) fall under HS Code 0206, while one (Frozen pork back skin) may be classified as offal on the condition that it should be free of lean meat.

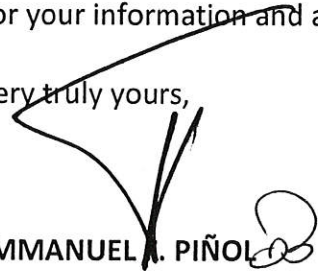
While the classifications are merely informative and not to be construed as official rulings of the TC under the purview of Section 1100 of RA 10863, otherwise known as the "Customs Modernization and Tariff Act (CMTA)," the DA can consider this as official information coming from a competent authority. Besides, the burden of securing official tariff ruling rests on the importer and not on the government.

We recommend therefore that the BOC base the collection of customs duties of these products on this classification.

Attached herewith is the letter of the TC indicating the classification of the products we submitted for perusal.

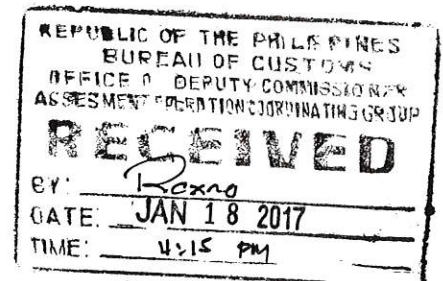
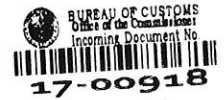
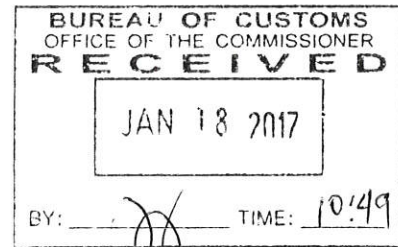
For your information and appropriate action.

Very truly yours,

  
**EMMANUEL A. PIÑOL**  
Secretary

DEPARTMENT OF AGRICULTURE  
  
in replying pls cite this code :  
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# 2017-01-0117



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 16-1909

15 December 2016

**UNDERSECRETARY SEGFREDO R. SERRANO**

Department of Agriculture  
Office of the Secretary  
Elliptical Road, Diliman, Quezon City  
Fax. No. (02) 928-0590

Dear **Undersecretary Serrano:**

This refers to your letter dated 01 December 2016 requesting the Commission to review, evaluate and classify the various meat products covered by Customs Memorandum Circular No. 96-2016.

As requested, attached is a table showing the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) subheadings of the meat products covered by Customs Memorandum Circular No. 96-2016.

Please be informed that the classifications are merely informative, i.e., based only on the product names, and should therefore not be construed as official rulings of the Commission under the purview of Section 1100 of Republic Act 10863, otherwise known as the "Customs Modernization and Tariff Act (CMTA)"

Thank you and best regards.

Very truly yours,

**MARILOU P. MENDOZA**  
Chairperson

Attachment: as stated

MEPD  
RECEIVED

Ref Code

Date



	Meat Products	HS Code
1	Frozen Dutch Pork Cutting Fat	0209.10.00 - Not containing substantial amount of meat  02.03 - Containing substantial amount of meat, 6-dgit code depends on the body part it is taken from
	Frozen Pork Ham Fat	0209.10.00 - Not containing substantial amount of meat  02.03 - Containing substantial amount of meat, 6-dgit code depends on the body part it is taken from
	Frozen Pork Cutting Fat	0209.10.00 - Not containing substantial amount of meat  02.03 - Containing substantial amount of meat, 6-dgit code depends on the body part it is taken from
2	Frozen Pork Liver	0206.41.00
3	Frozen Pork Back Rib Ends Button Bones	0203.29.00 E and F
	Frozen Pork Back Rib Tail Ends (Pork Button Bones)	0203.29.00 E and F
4	Frozen Pork Breast Bone	0203.29.00 E and F
5	Pork Long Hocks	0203.22.00 A and B
6	Frozen Pork Brisket Bones	0203.29.00 E and F
	Frozen Pork Lacone Feet	0203.22.00 A and B
	Frozen Pork Riblets (Pork Rosary Bones)	0203.29.00 E and F
	Frozen Pork Breast Bone	0203.29.00 E and F
	Frozen Pork Riblet/ Back Rib Ends	0203.29.00 E and F
7	Frozen Pork Riblet	0203.29.00 E and F
8	Frozen Pork Riblets (Rosary Bones)	0203.29.00 E and F
9	Frozen Bone In Pork Forequarter Hocks Trotter-On	0203.22.00 A and B
	Frozen Pork Hind Hocks Trotter-On	0203.22.00 A and B
	Frozen Pork Fore Hocks Trotter-On	0203.22.00 A and B
	Frozen Pork Bone-In Hind Hocks Trotter-On	0203.22.00 A and B
10	Pork Loin Riblets	0203.29.00 E and F
	Pork Rosary Bones	0203.29.00 E and F
11	Frozen Pork Cheek Meat	0206.49.00
	Frozen Pork Trimmings	0203.29.00 E and F
	Forzen Pork Spare Ribs	0203.29.00 E and F
12	Forzen Pork Riblets	0203.29.00 E and F
	Frozen Pork Breast Bones	0203.29.00 E and F
	Frozen Pork Fat	0209.10.00 - Not containing substantial amount of meat  02.03 - Containing substantial amount of meat, 6-dgit code depends on the body part it is taken from
	Frozen Pork Brisket Bones (Non Meaty)	0203.29.00 E and F

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	Pork Mixed Rind Fatless	0206.49.00
13	Frozen Pork Back Skin	0206.49.00 - Not containing substantial amount of meat/fat  02.03 - Containing substantial amount of meat, 6-digit code depends on the body part it is taken from  0209.10.00 - Containing substantial amount of fat
14	Frozen Chicken Skin	0207.14.99 A and B
15	Frozen Pork Back Bones	0203.22.00 A and B
	Frozen Pork Femur Bones	0506.90.00
16	Frozen Neck Bones	0203.22.00 A and B
	Frozen Pork Oyster Pieces	0203.29.00 E and F
	Frozen Pork Brisket Bones	0203.29.00 E and F
17	Frozen Pork Back Rib Tail Ends	0203.29.00 E and F
	Frozen Pork Oyster Pieces	0203.29.00 E and F
18	Frozen Pork Back Rib Ends Button Bones	0203.29.00 E and F
	Frozen Pork Back Rib Ends Button Bones (Non-Meaty)	0203.29.00 E and F
19	Frozen Pork Riblets	0203.29.00 E and F
	Frozen Pork Hocks	0203.22.00 A and B
	Frozen Pork Fat (Minced Cutting Fat)	0209.10.00 - Not containing substantial amount of meat  02.03 - Containing substantial amount of meat, 6-digit code depends on the body part it is taken from
	Frozen Pork Lacones	0203.22.00 A and B
	Frozen Pork Brisket Bones	0203.29.00 E and F
	Frozen Pork Feet (Lacones)	0203.22.00 A and B
	Frozen Pork Button Bones	0203.29.00 E and F
	Frozen Pork Shank	0203.22.00 A and B
	Frozen Pork Half Rack	0203.29.00 E and F
	20	Pork Lacones
Pork Lacones (Long Cut Front Feet)		0203.22.00 A and B
Pork Lacones (Front Feet Long Cut)		0203.22.00 A and B
21	Pork Neck Bones	0203.22.00 A and B
22	Frozen Pork Cutting Fat	0209.10.00 - Not containing substantial amount of meat  02.03 - Containing substantial amount of meat, 6-digit code depends on the body part it is taken from
23	Frozen Pork Lacone	0203.22.00 A and B
24	Frozen Pork Back Rib Ends Button Bones	0203.29.00 E and F