



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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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 : 02 March 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 18 February 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-012	"PERLAC® 850"	0404.10.10	MFN – Zero
21-009	"VAN HOUTEN PROFESSIONAL™ INTENSE DARK COMPOUND"	1806.90.10	MFN – 7% Ad Valorem ATIGA – Zero*
21-011	"PIAGGIO APE CITY FI	8703.21.90	MFN – 30% Ad Valorem AIFTA – 30% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 110-2021 p. 2



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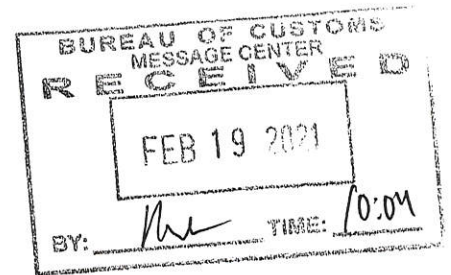


BOC-09-19085

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-011

18 February 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:

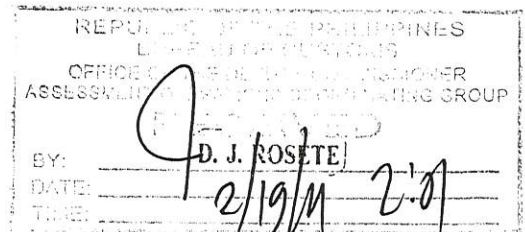
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-009, 21-011 and 21-012, issued by this Commission on 18 February 2021. 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

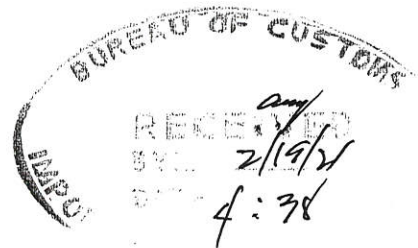
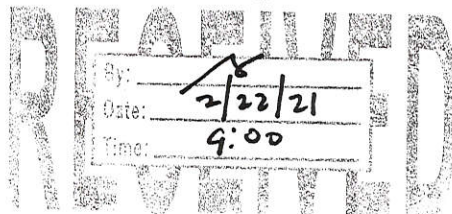
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 0404.10.10 MFN - Zero</p>	<table border="1"> <tr> <td style="width: 20%;">2</td> <td>TCC (AR) NO.</td> </tr> <tr> <td></td> <td style="text-align: center;">21-012</td> </tr> <tr> <td>3</td> <td>DATE ISSUED</td> </tr> <tr> <td></td> <td style="text-align: center;">18 February 2021</td> </tr> </table>	2	TCC (AR) NO.		21-012	3	DATE ISSUED		18 February 2021
2	TCC (AR) NO.								
	21-012								
3	DATE ISSUED								
	18 February 2021								

4	DESCRIPTION OF GOOD
“PERLAC® 850”	
<p>Based on the product specifications, statement of composition, production process flowchart, product brochure, and certificate of feed product registration from the Bureau of Animal Industry (BAI) submitted, subject article is 100% whey permeate in the form of a free-flowing, spray-dried powder. It is produced by filtration of raw whey (i.e., separation of the whey protein concentrate and permeate), followed by evaporation, crystallization and spray-drying of the permeate prior to bagging. Packed in 25-kg paper bags and in 1,000-kg big bags with polyethylene inner liner, subject article is added to feeds of piglets as a source of lactose.</p>	

5	REASONS FOR CLASSIFICATION
<p>Subheading Note 1 to Chapter 4 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.</p> <p>Heading 04.04 of the AHTN 2017 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey. These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved. The powdered products of this heading, particularly whey, may contain small quantities of added lactic ferments, with a view to their use in prepared meat products or as additives for animal feed.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0404.10.10, with a Most Favoured Nation (MFN) rate of duty of zero.</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: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>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.</p>	





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.90.10 MFN - 7% ad valorem ATIGA - Zero		21-009
		3	DATE ISSUED
			18 February 2021

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“VAN HOUTEN PROFESSIONAL™ INTENSE DARK COMPOUND”</p> <p>Based on the product specifications, production process flowchart, and photograph of the product submitted, subject article is a dark compound chocolate in the form of tablets or pastilles. It is composed of sugar, hydrogenated vegetable fat, cocoa powder, and emulsifiers, among others. It is produced by mixing all the ingredients, followed by conching and homogenizing, sieving, conditioning, tempering, liquid-filling, moulding/depositing, and packing. Packed in 1-kg bags, subject article is used as an ingredient in baking.</p>
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5 REASONS FOR CLASSIFICATION

Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa.

In view thereof, subject article is classified under AHTN 2017 subheading 1806.90.10, 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)

1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY AHTN 8703.21.90 MFN - 30% ad valorem AIFTA - 30% ad valorem	2 TCC (AR) NO. 21-011
	3 DATE ISSUED 18 February 2021

4 **DESCRIPTION OF GOOD**

“PIAGGIO APE CITY FI”

Based on the technical information and video submitted, subject article is a three-wheeled vehicle featuring a handlebar-type steering and mechanical transmission with both reverse gear and differential. To be imported as a completely built-up (CBU) unit, subject article has the following specifications:

Engine capacity and fuel type	197 cc; gasoline
Overall dimension (LxWxH) (mm)	2,700 x 1,415 x 1,725
Gross vehicle weight (kg)	665
Seating capacity	4
Available colors	black, blue, yellow, red, green, and white



5 **REASONS FOR CLASSIFICATION**

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers lightweight three-wheeled vehicles such as those fitted with motorcycle engine and wheels, etc. which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is motor car type steering system or both reverse gear and differential.

In view thereof, subject article is classified under AHTN 2017 subheading 8703.21.90, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.

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.