



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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MEMORANDUM

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

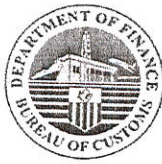
FROM : **ATTY. EDWARD JAMES A. DY BUCO**
Deputy Commissioner, AOCG

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

DATE : 10 March 2020

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 28 February to 06 March 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	2020 RATES OF DUTY
20-008	"SHELL BITUFRESH AIR"	3302.90.00	MFN – 1% Ad Valorem
20-014	"FEEDING VALVE, PART CODE: W2921-24406"	8481.80.85	MFN – 5% Ad Valorem ATIGA – Zero*
20-019	"VALVE PACKING, PART CODE: W0909-8DV00"	4016.93.90	MFN – 5% Ad Valorem ATIGA – Zero*
20-030	"NNS NUTS"	7318.16.90	MFN – 10% Ad Valorem AJCEPA – Zero* PJEPA – Zero*



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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20-037	"MILKPROMAX 11/25"	2309.90.20	MFN – Zero
20-044	"MOUNT MAYON® PREMIUM PILI NUTS CHIANG MAI CHILI LIME"	2008.19.99	Export Duty - Zero
20-051	"SKIMMED MILK POWDER MEDIUM HEAT"	0402.10.41	MFN – 1% Ad Valorem
20-052	"SKIM MILK POWER MEDIUM HEAT (SMP02170) 25 KG"	0402.10.91	MFN – Zero AANZFTA – Zero*
20-053	"NON-FAT DRY MILK MEDIUM HEAT"	0402.10.41	MFN – 1% Ad Valorem
20-054	"DEMINERALIZED WHEY POWDER DWP 28"	0404.10.10	MFN – Zero*
20-065	"MALTODEXTRINE DE 17-20"	1702.90.99	MFN – 3% Ad Valorem ACFTA – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



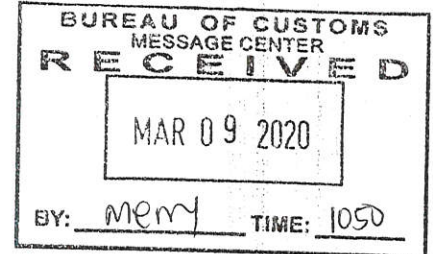
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-023

09 March 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



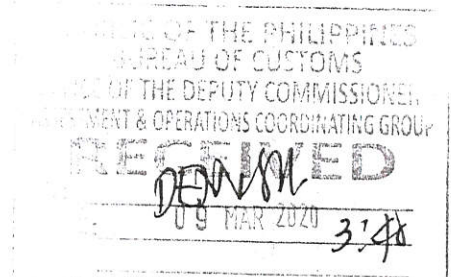
Dear **Commissioner Guerrero**:

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 original copies of eleven (11) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-008, 20-014, 20-019, 20-030, 20-037, 20-044, 20-051, 20-052, 20-053, 20-054 and 20-065 issued by this Commission from 28 February to 06 March 2020.

Thank you.

Very truly yours,

MARILOU P. MENDOZA
Chairperson



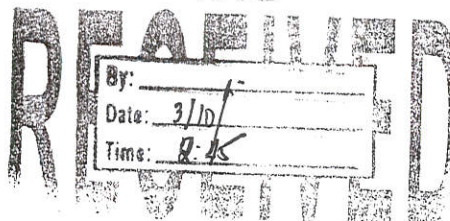
Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila



CCC-20-09617

OFFICE OF THE DIRECTOR
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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.90.00 MFN – 1% ad valorem		20-008
		3	DATE ISSUED
			FEB 28 2020

4	DESCRIPTION OF GOOD
	“SHELL BITUFRESH AIR”
	<p>Based on the safety data sheet, product information, and production process submitted, subject article is a petroleum-based mixture consisting of synthetic aromatics and paraffinic mineral base oil (carrier), among others. It is in the form of a yellow to orange liquid. Packed in 1-kg high-density polyethylene (HDPE) bottles, and 25-kg and 190-kg HDPE drums, subject article is used as an additive in the manufacture of bitumen products as a deodorizer.</p>
5	REASONS FOR CLASSIFICATION
	<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 3302.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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>FOR THE COMMISSION</p> <p><i>Li P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

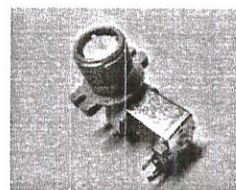
Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;"> AHTN 8481.80.85 MFN - 5% ad valorem ATIGA - Zero </p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">20-014</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">FEB 28 2020</p>
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4 DESCRIPTION OF GOOD

“FEEDING VALVE, PART CODE: W2921-24406”

Based on the technical drawing, technical specifications, and sample submitted, subject article is a pilot-operated solenoid valve designed to control the flow of water into the supply inlet of a washing machine. It consists of a polypropylene (PP) valve body, coil/solenoid spring, solenoid plunger/armature, ethylene propylene diene monomers (EPDM) diaphragm, spring, magnet wire, and flow control plate, among others. It works by using the force of an electromagnet and the flow of water to open and close the valve. Subject article weighs 16.58 grams and has an inlet internal diameter of 20 mm.



5 REASONS FOR CLASSIFICATION

Heading 84.81 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers taps, cocks, valves and similar appliances, used on or in pipes, tanks, vats or the like to regulate the flow (for supply, discharge, etc.), of fluids (liquid, viscous or gaseous), or, in certain cases, of solids (e.g., sand). The heading includes such devices designed to regulate the pressure or the flow velocity of a liquid or a gas. They may be operated by hand (by means of a key, wheel, press button, etc.), or by a motor, solenoid, clock movement, etc., or by an automatic device such as a spring, counterweight, float lever, thermostatic element or pressure capsule.

In view thereof, subject article is classified under AHTN 2017 subheading 8481.80.85, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4016.93.90		20-019
	MFN - 5% ad valorem	3	DATE ISSUED
	ATIGA - Zero		MAR 03 2020

4 DESCRIPTION OF GOOD

“VALVE PACKING, PART CODE: W0909-8DV00”

Based on the technical specifications and sample submitted, subject article is a synthetic elastomeric seal, made of EPT (ethylene-propylene terpolymer) rubber. Weighing 83.8 grams and having overall dimensions of 43.5 mm (H) x 47.0 mm (D), subject article is designed to prevent leakage in the valve frame of a washing machine unit.



5 REASONS FOR CLASSIFICATION

Heading 40.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters. The heading includes, among others, gaskets, washers and other seals.

In view thereof, subject article is classified under AHTN 2017 subheading 4016.93.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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



Republic of the Philippines
TARIFF COMMISSION



20-00101

MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES


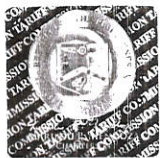

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.16.90 MFN - 10% ad valorem AJCEPA - Zero PJEPA - Zero		20-030
		3	DATE ISSUED
			MAR 02 2020

4	DESCRIPTION OF GOOD															
	“NNS NUTS”															
	<p>Based on the brochure and technical information submitted, subject articles are hexagonal steel nuts conforming to JIS standard S45C, with a hot dip zinc (HDZ55) surface finish. These are used for securing and fastening the base plates and anchoring steel rods of the soil stabilization system (NONFRAME® Method). Subject articles have the following specifications:</p>															
	 Hexagonal Straight															
	 Hexagonal Flanged															
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 20%;">Type</th> <th colspan="3" style="text-align: center;">Dimension</th> </tr> <tr> <th style="text-align: center;">Nominal diameter (mm)</th> <th style="text-align: center;">Flanged diameter (mm)</th> <th style="text-align: center;">Depth (mm)</th> </tr> </thead> <tbody> <tr> <td>Hexagonal straight</td> <td style="text-align: center;">48</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">64</td> </tr> <tr> <td>Hexagonal flanged</td> <td style="text-align: center;">36</td> <td style="text-align: center;">56</td> <td style="text-align: center;">60</td> </tr> </tbody> </table>	Type	Dimension			Nominal diameter (mm)	Flanged diameter (mm)	Depth (mm)	Hexagonal straight	48	N/A	64	Hexagonal flanged	36	56	60
Type	Dimension															
	Nominal diameter (mm)	Flanged diameter (mm)	Depth (mm)													
Hexagonal straight	48	N/A	64													
Hexagonal flanged	36	56	60													

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, nuts. Nuts are metal pieces designed to hold the corresponding bolts in place. They are usually tapped throughout but are sometimes blind. The heading includes wing nuts, butterfly nuts, etc.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7318.16.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.</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>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	 Republic of the Philippines TARIFF COMMISSION  20-00100





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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		20-037
		3	DATE ISSUED
			MAR 06 2020

4 DESCRIPTION OF GOOD

“MILKPROMAX 11/25”

Based on the manufacturing process and technical specifications submitted, subject article is a beige-colored free-flowing powder with sweet milk odor. It consists of serum protein, skimmed milk, vegetable fat, butyric fat, maltodextrin, sucrose, pregelatinized starch, hydrolyzed gluten, and soya hydrolysate. Packed in 25-kg bags, subject article is to be added to feeds of piglets and calves, as a source of protein and fats and to enhance the taste of the feed.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

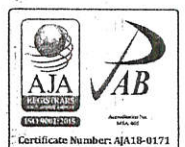
In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

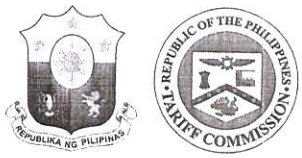
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.



FOR THE COMMISSION

Mari Lou P. Mendoza
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 2017 CODE AND 2020 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 2008.19.99 Export Duty - Zero		20-044
		3	DATE ISSUED
			FEB 28 2020

4 DESCRIPTION OF GOOD

“MOUNT MAYON® PREMIUM PILI NUTS CHIANG MAI CHILI LIME”

Based on the product specifications, certificate of composition, production process flow diagram, and sample submitted, subject article is pili nuts seasoned with lemongrass, lime leaves, and chili, among others. It is produced by soaking of unpeeled pili nuts in purified water, followed by peeling, salting, addition of flavors, drying, cooling, and packing. Subject article is packed in 750-gram chef packs, 130-gram cans, and 85-gram and 30-gram plastic pouches.



5 REASONS FOR CLASSIFICATION

Heading 20.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, *inter alia*, almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.


In view thereof, subject article is classified under AHTN 2017 subheading 2008.19.99.


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

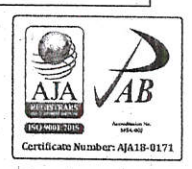
Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson





20-00093





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0402.10.41		20-051
	MFN - 1% ad valorem	3	DATE ISSUED
			FEB 28 2020

4 DESCRIPTION OF GOOD

“SKIMMED MILK POWDER MEDIUM HEAT”

Based on the ingredient statement, manufacturing process flowchart, and sample submitted, subject article is a 100% pasteurized evaporated milk. It is in the form of yellowish soluble powder with a fat content, by weight, not exceeding 1.5%. Subject article is to be imported in 25-kg bags (net weight) and is used as a base powder for powdered milk products.

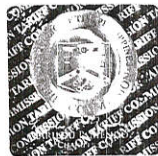
5 REASONS FOR CLASSIFICATION

Heading 04.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (full cream milk or partially or completely skimmed milk) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.

In view thereof, subject article is classified under AHTN 2017 subheading 0402.10.41, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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



Mari Lou P. Mendoza
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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 0402.10.91 MFN - Zero AANZFTA - Zero</p>		20-052
		3	DATE ISSUED
			FEB 28 2020

4 DESCRIPTION OF GOOD

“SKIM MILK POWDER MEDIUM HEAT (SMP02170) 25 KG”

Based on the product specifications, ingredient list, production process flowchart, and sample submitted, subject article is a lactose-sweetened cow’s milk. It is in the form of cream-coloured soluble powder with a fat content, by weight, not exceeding 1.5%. Subject article is to be imported in 25-kg bags (net weight) and is used as a base powder for infant milk products.

5 REASONS FOR CLASSIFICATION

Heading 04.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (full cream milk or partially or completely skimmed milk) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.

In view thereof, subject article is classified under AHTN 2017 subheading 0402.10.91, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ".

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



Mari Lou P. Mendoza
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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0402.10.41 MFN - 1% ad valorem		20-053
		3	DATE ISSUED
			FEB 28 2020

4 DESCRIPTION OF GOOD

“NON-FAT DRY MILK MEDIUM HEAT”

Based on the ingredient statement, manufacturing process flowchart, and sample submitted, subject article is a 100% pasteurized evaporated milk. It is in the form of yellowish soluble powder with a fat content, by weight, not exceeding 1.5%. Subject article is to be imported in 25-kg bags (net weight) and is used as a base powder of powdered milk products.

5 REASONS FOR CLASSIFICATION

Heading 04.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (full cream milk or partially or completely skimmed milk) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.

In view thereof, subject article is classified under AHTN 2017 subheading 0402.10.41, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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



Republic of the Philippines
TARIFF COMMISSION



20-00098

Mari Lou P. Mendoza

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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0404.10.10 MFN - Zero		20-054
		3	DATE ISSUED
			FEB 28 2020

4 DESCRIPTION OF GOOD

“DEMINERALIZED WHEY POWDER DWP 28”

Based on the packing list, product statement, production flowchart, certificate of analysis, and sample submitted, subject article is 100% demineralized whey in the form of white powder. It is produced by skimming sweet whey, followed by demineralization, ultrafiltration, pasteurization, concentration, and spray-drying. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of powdered milk drink.

5 REASONS FOR CLASSIFICATION


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.

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 (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.


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.

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.

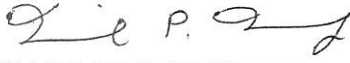
FOR THE COMMISSION



Republic of the Philippines
TARIFF COMMISSION



20-00099



MARILOU P. MENDOZA
Chairperson





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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 1702.90.99 MFN - 3% ad valorem ACFTA - Zero</p>		20-065
		3	DATE ISSUED
			MAR 03 2020

4 DESCRIPTION OF GOOD

“MALTODEXTRIN DE 17-20”

Based on the packing list, ingredient list, production process flowchart, certificate of analysis, and sample submitted, subject article is maltodextrin with dextrose equivalent value (DE) between 17 to 20, in the form of white powder. It is produced by enzymatic hydrolysis of corn starch, followed by evaporation and spray-drying. Packed in 25-kg bags, subject article is used as bulking agent in the manufacture of coffee mixes.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, malto-dextrins (or dextri-maltoses), obtained by the same process as commercial glucose. They contain maltose and polysaccharides in variable proportions. However, they are less hydrolysed and therefore have a lower reducing sugar content than commercial glucose. The heading covers only such products with a reducing sugar content, expressed as dextrose on the dry substance, exceeding 10% (but less than 20%). Those with a reducing sugar content not exceeding 10% fall in heading 35.05. Malto-dextrins are generally in the form of white powders, but they are also marketed in the form of a syrup. They are used chiefly in the manufacture of baby food and low-calory dietetic foods, as extenders for flavouring substances or food colouring agents, and in the pharmaceutical industry as carriers.

In view thereof, subject article is classified under AHTN 2017 subheading 1702.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

