



# BUREAU OF CUSTOMS

MAKABAGONG ADJANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 572-2021

**MASTER COPY**

## 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 CIRCULAR/ADVANCE RULING  
(TCC/AR)

**DATE :** 6 October 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 21 September 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-216	"HINEX HIGH PROTEIN (HP)"	2106.90.99	MFN – 7% Ad Valorem AIFTA – 7% Ad Valorem

**\*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

AOCG Memo No. 570-2021P-2

TCOC Ref. No. 21-072

21 September 2021



BOC-09-24712

**COMMISSIONER REY LEONARDO GUERRERO**

Bureau of Customs  
Port Area, Manila

**Dear Commissioner Guerrero:**

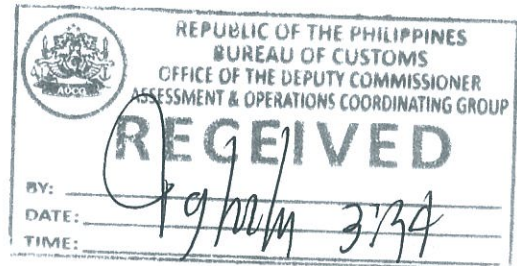
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-216, issued by this Commission on 21 September 2021. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

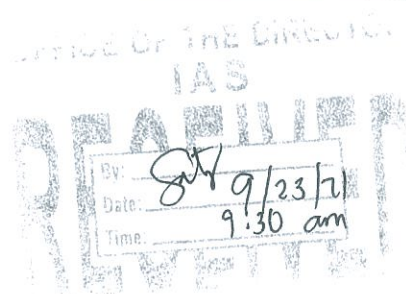
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

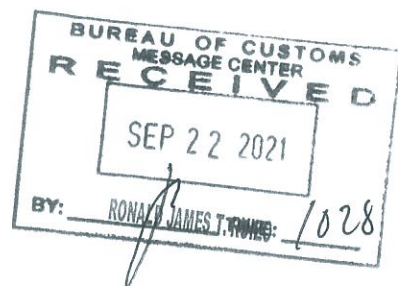
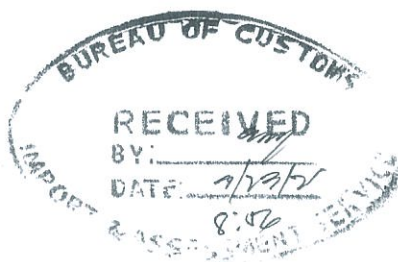


Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila



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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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.99 MFN – 7% ad valorem AIFTA – 7% ad valorem		21-216
		<b>3</b>	<b>DATE ISSUED</b>
			21 September 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"HINEX® HIGH PROTEIN (HP)"</b>
	<p>Based on the brochure, description and composition, material safety data sheet, product label, and picture of actual product submitted, subject article is a vanilla-flavoured high protein powdered drink for adults. It is in the form of an off-white to cream, free flowing powder and is composed of whey protein isolate, maltodextrin, inulin, vanilla flavor, minerals, stabilizer (INS 415), and vitamins. Packed in 400-g tin cans with easy-open seal and plastic cap along with plastic scoop, subject article is prepared by dissolving 25 g (2 level scoops) into 150-ml of potable water/milk.</p>
	
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; and an ASEAN-India Free Trade Area (AIFTA) rate of duty of 7% ad valorem, subject to the submission of Certificate of Origin (CO) Form "AI".</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;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>

