



BUREAU OF CUSTOMS

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PROFESSIONALISM


INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 623-2021

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 P.

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

DATE : 06 December 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 02 December 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-286	"EMBORG MOZZARELLA, 40% F.I.D.M, 20% TOTAL FAT "	0406.90.00	MFN – 7% Ad Valorem
21-285	"EMBORG EASY STRETCH WITH MOZZARELLA, MIN. 46% F.I.D.M, TOTAL FAT 25%"	0406.90.00	MFN – 7% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

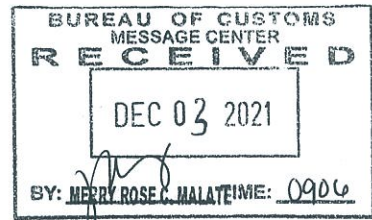


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-095

02 December 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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-285 and 21-286, issued by this Commission on 02 December 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

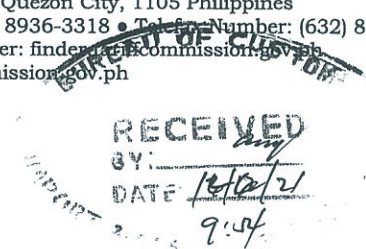
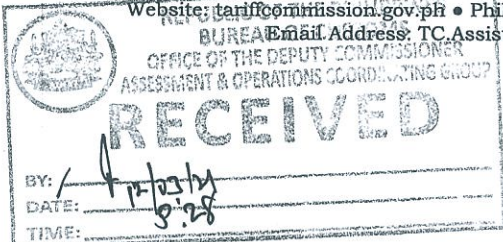
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila

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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



CERTIFICATION NUMBER: AJA18-0171



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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 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0406.90.00 MFN - 7% ad valorem		21-286
		3	DATE ISSUED
			02 December 2021

4 DESCRIPTION OF GOOD

“EMBORG MOZZARELLA, 40% F.I.D.M, 20% TOTAL FAT”

Based on the product specification sheet, manufacturing process flowchart, and product labels submitted, subject article is an ivory-coloured, frozen, thin blade, semi-hard, shredded mozzarella cheese with creamy taste and very slight acid flavour. It consists of ripened mozzarella (made from pasteurized cow's milk, lactic culture, salt, and microbial rennet) and anti-caking agent (E460ii powdered cellulose). Containing 40% fat in dry matter (F.I.D.M.), subject article is packed in cartons containing eight 2-kg bags.

5 REASONS FOR CLASSIFICATION

Heading 04.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all kinds of cheese including, among others, medium-hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan).

In view thereof, subject article is classified under AHTN 2017 subheading 0406.90.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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

MariLou P. Mendoza Digitally signed

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	2	TCC (AR) NO.
	AHTN 0406.90.00 MFN - 7% ad valorem		21-285
		3	DATE ISSUED
			02 December 2021

4	DESCRIPTION OF GOOD <p style="text-align: center;">“EMBORG EASY STRETCH WITH MOZZARELLA, MIN. 46% F.I.D.M, TOTAL FAT 25%”</p> <p>Based on the product specification sheet, manufacturing process flowchart, and product labels submitted, subject article is a creamy-white, frozen, easy stretch, shredded mozzarella cheese. The ripened cheese (made from milk, water, milk protein powder, whey powder, salt, starter culture, and microbial rennet) is heated, mixed with palm oil, and stretched. The stretched cheese is then formed into blocks and undergoes second ripening, followed by shredding, and packing. Containing 46% fat in dry matter (F.I.D.M.), subject article is packed in boxes containing six 2-kg bags.</p>
5	REASONS FOR CLASSIFICATION <p>Heading 04.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all kinds of cheese including, among others, medium-hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan). The presence of meat, fish, crustaceans, herbs, spices, vegetables, fruit, nuts, vitamins, skimmed milk powder, etc., does not affect classification provided that the goods retain the character of cheese.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0406.90.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></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>

