

**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 : 04 May 2020



BOC-09-12710

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 April 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	2019/2020 RATES OF DUTY
19-519	"FLAVOR VANILLA (MR1)"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-638	"COFFEE FLAVOR SD565652 4TP1104"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
20-035	"VANDERBILT ACT365-ACU SINGLE DOOR CLOUD CONTROLLER"	8537.10.99C	MFN – 5% Ad Valorem

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best

AOCG Memo No. 73-2020
p. 2



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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20-056	"RAISIN"	0806.20.00	MFN – 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

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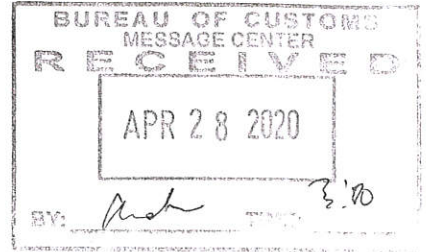


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-036

28 April 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 PDF copies of four (4) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-519, 19-638, 20-035 and 20-056, issued by this Commission on 28 April 2020. These Advance Rulings have also been posted on the Commission's Website www.tariffcommission.gov.ph.

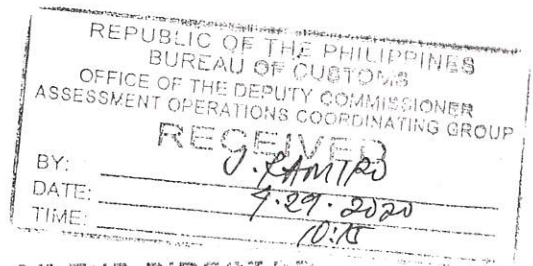
Thank you.

Very truly yours,

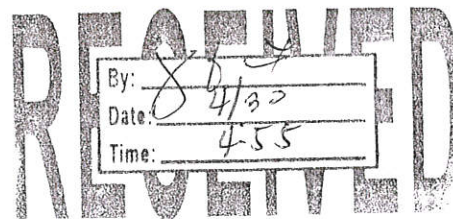
Handwritten signature of Marilou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.90 MFN - 1% ad valorem ATIGA - Zero		19-519
		3	DATE ISSUED
			28 April 2020

4 DESCRIPTION OF GOOD

“FLAVOR VANILLA (MR1)”

Based on the ingredient data form, production process flowchart, and sample submitted, subject article is a flavouring preparation, in the form of white to light yellow spray-dried powder, composed of maltodextrin and nature-identical flavouring substances (synthetic aromatics), among others. To be imported in 25-kg bags, subject article is added as a flavor enhancer in the manufacture of powdered milk preparations.

5 REASONS FOR CLASSIFICATION

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.

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, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture, and 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).

In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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

Handwritten signature of 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.





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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 3302.10.90 MFN - 1% ad valorem ATIGA - Zero		19-638
		3	DATE ISSUED
			28 April 2020

4	DESCRIPTION OF GOOD
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“COFFEE FLAVOR SD565652 4TP1104”

Based on the packing list, ingredient declaration, manufacturing process flowchart, and sample submitted, subject article is a flavouring preparation, in the form of white to pale yellow powder with characteristic strong odour, composed of synthetic flavouring substances (synthetic aromatics), modified corn starch, and maltodextrin, among others. Packed in 20-kg fibreboard boxes, subject article is used as an ingredient in the manufacture of coffee mixes.

5	REASONS FOR CLASSIFICATION
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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.

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).

In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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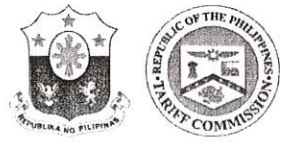
FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson

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TARIFF COMMISSION

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

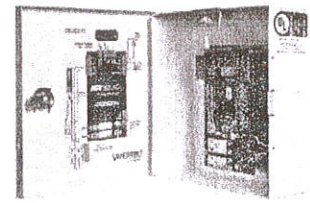
1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8537.10.99C MFN – 5% ad valorem		20-035
		3	DATE ISSUED
			28 April 2020

4 DESCRIPTION OF GOOD

“VANDERBILT ACT365-ACU SINGLE DOOR CLOUD CONTROLLER”

Based on the technical specifications submitted, subject article is a cloud-based programmable controller consisting of a control board housed in acrylonitrile butadiene styrene (ABS) thermoplastic casing. It is programmed to authenticate users and authorize their access to a security-controlled door or area (via reader and magnetic lock) and to monitor the status of the door (when forced open or left too long). Subject article also has alarm features and is designed to be connected to the internet (cloud) for wireless management and control access using computers, tablets, or smartphones. It has the following specifications:

Cardholder (User) Capacity	10,000
Operating voltage (V)	12 (DC)
Dimension (inches) (W x H x D)	8.25 x 7.5 x 2.75



5 REASONS FOR CLASSIFICATION

Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers, among others, “programmable controllers” which are digital apparatus using a programmable memory for the storage of instructions for implementing specific functions such as logic, sequencing, timing, counting and arithmetic, to control, through digital or analog input/output modules, various types of machines.

In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.99C, with a Most Favoured Nation (MFN) rate of duty of 5% 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

Handwritten signature of Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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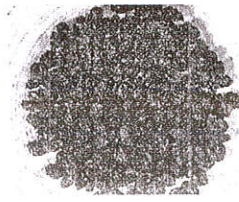
REPUBLIC OF THE PHILIPPINES

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 0806.20.00 MFN – 3% ad valorem		20-056	
		3	DATE ISSUED
		28 April 2020	

4	DESCRIPTION OF GOOD
<p>“RAISIN”</p> <p>Based on the food safety data sheet, manufacturing process flowchart, and sample submitted, subject article is sun-dried seedless grapes of the <i>Vitis Vinifera L.</i> variety. Packed in 12-kg cartons, subject article is ready to use (RTU) and is generally incorporated in cereal food preparations.</p> 	
5	REASONS FOR CLASSIFICATION
<p>Heading 08.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers grapes, fresh or dried. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers dried grapes, the principal kinds being those known as “currants”, “sultanas”, “Izmir”, “Thompson” or the so-called “seedless” raisins (all of which are substantially without pips) and the large raisins with seeds, such as “Muscatel”, “Malaga”, “Denia”, “Damascus”, “Lexir” or “Gordo” raisins.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0806.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: center;">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>	