

2018-08-023



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

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 *Yi*

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

DATE : August 16, 2018

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 31 July – 01 August 2018, 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	2 018 RATES OF DUTY
18-096	"NESTLE®KITKAT® BAR HAZELNUT N' COOKIES (63g)"	1806.31.00	MFN – 7% Ad Valorem ATIGA – Zero*
18-185	"N-CARBAMYLGLUTAMATE (NCG)"	2924.19.90	MFN – 1% Ad Valorem ACFTA – Zero*
18-209	"SONDEX®PLATE HEAT EXCHANGERS"	8419.50.92C	MFN – 1% Ad Valorem ACFTA – Zero*
18-233	"MAGGI® CONCENTRATED LIQUID SEASONING (1.8L)"	2103.90.13	MFN – 7% Ad Valorem ATIGA – Zero*

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

18-294	"WHITE REFINED SUGAR (30kg)"	In Quota: 1701.99.10A	MFN – 50% Ad Valorem AANZFTA – 50% Ad Valorem* AKFTA – 50% Ad Valorem*
		Out Quota: 1701.99.10B	MFN – 65% Ad Valorem AANZFTA – 65% Ad Valorem* AKFTA – 65% Ad Valorem*
18-295	"ALKALISED COCOA POWDER (25 kg)"	1805.00.00	MFN – 7% Ad Valorem ATIGA – Zero*
18-331	"DECT MODULE 2.4GHZ"	8517.62.59	MFN – Zero
18-337	"DIABETASOL®VANILLA"	2106.90.96	MFN – 7% Ad Valorem ATIGA – Zero*
18-351	"POWDERED MOUTHFEEL FLAVORING (25kg)"	2106.90.98	MFN – 1% Ad Valorem
18-352	"B900 BUTTER FLAVOUR (15kg)"	0405.90.90	MFN – 1% Ad Valorem AANZFTA – Zero*
18-362	"CREAM N-CAPTURE SD (25kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*

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

18-364	"NATURAL AND ARTIFICIAL STEAMED MILK-TYPE FLAVOR (110.23 lbs.)"	2106.90.98	MFN – 1% Ad Valorem
18-366	"POTASSIUM CASEINATE (25kg)"	3501.90.10	MFN – 3% Ad Valorem
18-382	"TOPILENE® HJ340 (POLYPROPYLENE BLOCK COPOLYMER)"	3902.30.90	MFN – 10% Ad Valorem AKFTA – Zero*
18-398	"KLEENSO® SERAI WANGI LIQUID WAX FLOOR CLEANER (120ml)"	3402.20.15	MFN – 10% Ad Valorem ATIGA – Zero*
18-456	"TAPIOCA STARCH (850kg)"	1108.14.00	MFN – 20% Ad Valorem ATIGA – 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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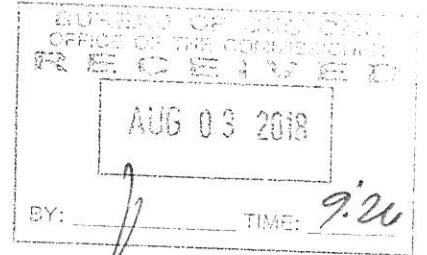
Internal Admin Group
Received by: VIKY REYES
Date: 0803/18
Time: 4:05

TCOC Ref. No. 18-088

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

02 August 2018

COMMISSIONER ISIDRO S. LAPEÑA
Bureau of Customs
Port Area, Manila



18-15928

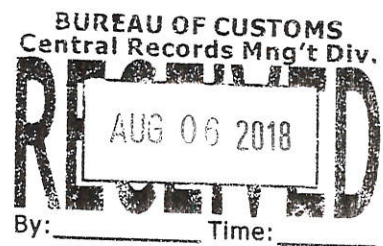
Dear **Commissioner Lapeña**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of sixteen (16) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-096, 18-185, 18-209, 18-233, 18-294, 18-295, 18-331, 18-337, 18-351, 18-352, 18-362, 18-364, 18-366, 18-382, 18-398, and 18-456, issued from 31 July to 01 August 2018.

Thank you.

Very truly yours,

M. P. Mendoza
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

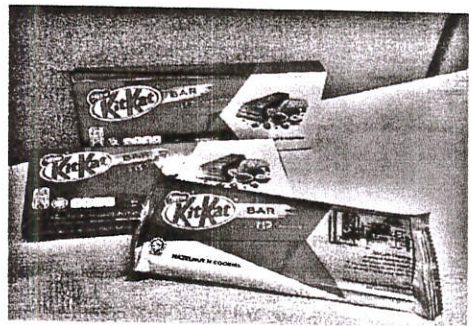
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 1806.31.00 MFN - 7% ad valorem ATIGA - Zero</p>		18-096
		3	DATE ISSUED
			<p>JUL 31 2018</p>

4 DESCRIPTION OF GOOD

“NESTLE® KITKAT® BAR HAZELNUT N COOKIES (63 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a chocolate-covered wafer bar composed of three (3) layers of wafer with fillings and coated with hazelnut-and-cookies-flavoured chocolate. It is made from sugar, milk solids, wheat flour, cocoa butter, cocoa mass, vegetable fat and oil, cocoa powder, salt, hazelnut crocant, chocolate cookies, glucose syrup powder, emulsifier, stabilisers, and hazelnut and vanillin flavourings. Subject article is packed in metallized plastics weighing 63 grams.



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.

In view thereof, subject articles are classified under AHTN 2017 subheading 1806.31.00, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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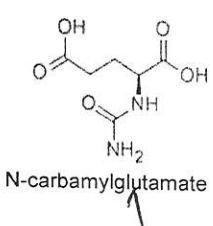


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REPUBLIC OF THE PHILIPPINES

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

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY AHTN 2924.19.90 MFN – 1% ad valorem ACFTA – Zero	2	TCC (AR) NO.
		18-185
	3	DATE ISSUED
		AUG 01 2018

4	DESCRIPTION OF GOOD			
“N-CARBAMYLGLUTAMATE (NCG)”				
<p>Based on the product specifications, certificate of product registration from the Bureau of Animal Industry (BAI), and certificate of analysis submitted, subject article is a feed supplement for animals to promote endogenous arginine synthesis and metabolism. It is in the form of white powder and is composed of 97% N-carbamylglutamate and its by-products. It is used to increase litter size and birth weight, enhance milk production and reproductive performance of breeding animals, and improve animal meat quality. Packed in 20-kg and 25-kg kraft bags, subject article is added at the following dosages:</p>				
 <p>N-carbamylglutamate</p>				
	Animals	Dosage (g/ton of feed)	Animals	Dosage (g/ton of feed)
Pigs	Weaned piglets	500	Finishing pigs	800-1,000
	Growing piglets	300-500	Lactating sow	500
	Pregnant sow	300-500	Boar diets	600-800
Ruminants	Dairy Cow	20 g/cow	Beef/cattle/sheep	500-800
Aquaculture	Fresh water fish	180-240	Salt water fish	300-400
	Special aquatic animals	300-420		

5 REASONS FOR CLASSIFICATION

Heading 29.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers carboxamide-function compounds; amide-function compounds of carbonic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers amide derivatives of carboxylic acids and of carbonic acid (but not amide derivatives of other inorganic acids). Amides are compounds which contain the following characteristic groups: Primary amide (–CONH₂), Secondary amide ((–CO)₂NH), and Tertiary amide ((–CO)₃N).


In view thereof, subject article is classified under AHTN 2017 subheading 2924.19.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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





18-00367

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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

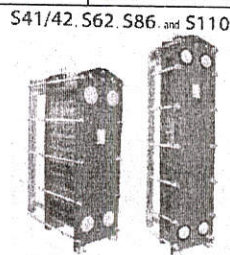
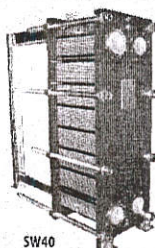
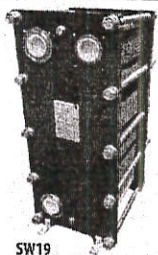
1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8419.50.92C MFN – 1% ad valorem ACFTA – Zero		18-209
		3	DATE ISSUED
			AUG 01 2018

4 DESCRIPTION OF GOOD

“SONDEX® PLATE HEAT EXCHANGERS”

Based on the brochure submitted, subject articles are heat exchangers that use metal plates to transfer heat between two (2) fluids. The plate pack for semi-welded (SW) series is assembled and pressed together within the frame containing two endplates (head and follower), upper and lower bars, column, and clamping bolts, while the plate pack for S series is held between the fixed head and movable follower of the frame. Designed to be used as part of heat recovery, HVAC (heating, ventilation, and air conditioning), and refrigeration systems, subject articles have the following specifications:

Model	Design Pressure (MPa)	Connections	Plate Materials
SW19	1.6/2.5	DN65 flange clad with AISI 316 or titanium	AISI 316 and titanium
SW26 – SW40	1.6/2.5	DN100 flange clad with AISI 316 or titanium	AISI 304, 316 and titanium
S41/42, S62, S86, and S110	0.6, 1.0, 1.5, 2.5	DN 150 flanges; carbon steel rubber lined or clad with AISI 316 or titanium	Standard: AISI 304, 316, and titanium, 254 SMO, 2 x 0.4 mm “Sonder Safe” plates Not standard: Hastelloy C 276 and other pressable material



5 REASONS FOR CLASSIFICATION

Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes a very wide range of machinery and plant including heat exchange units in which a hot fluid (hot gas, steam or hot liquid) and a cold fluid are made to traverse parallel paths, but usually in opposite directions, separated by thin metal walls in such a manner that the one fluid is cooled and the other heated. These units are usually of the three types, among others, in the form of two parallel series of interconnected narrow chambers formed of baffle plates.

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

2	TCC (AR) NO.
18-209	

In view thereof, subject articles are classified under AHTN 2017 subheading 8419.50.92C, with a Most Favoured Nation (MFN) rate of duty of 1% 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




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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN – 7% ad valorem ATIGA – Zero		18-233
		3	DATE ISSUED
			AUG 01 2018

4	DESCRIPTION OF GOOD
	“MAGGI® CONCENTRATED LIQUID SEASONING (1.8 L)”
	<p>Based on the sample submitted, subject article is a liquid seasoning composed of water, salt, soya sauce, sugar, monosodium glutamate, food color, food acid, thickener, preservative, flavor enhancer, flavor, and potassium iodide. Packed in 1.8-liter plastic bottles, subject article is used as a marinade base, as cooking or stir-fry sauce, or as a dipping sauce.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, 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”.</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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00369</p>

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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 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	<u>In-Quota</u>	<u>Out-Quota</u>		18-294
	AHTN	1701.99.10A		
	MFN	50% ad valorem		3
				DATE ISSUED
	AANZFTA	50% ad valorem		JUL 31 2018
	AKFTA	50% ad valorem		

4 DESCRIPTION OF GOOD

“WHITE REFINED SUGAR (30 kg)”

Based on the product composition, manufacturing process flow, and sample submitted, subject article is pure, refined sugar in the form of white, crystalline powder. The raw sugar has undergone washing, melting, refining, filtration, crystalization, centrifugal separation, and drying. Subject article is imported in 30-kg paper bags.

5 REASONS FOR CLASSIFICATION

Heading 17.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cane or beet sugar and chemically pure sucrose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that refined cane or beet sugars are produced by the further processing of raw sugar. They are generally produced as a white crystalline substance which is marketed in various degrees of fineness or in the form of small cubes, loaves, slabs, or sticks or regularly moulded, sawn or cut pieces.

In view thereof, subject article is classified under AHTN 2017 subheadings 1701.99.10A and 1701.99.10B, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 50% and 65% ad valorem, respectively. Subject article is Unbound under ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) and is in the Highly Sensitive List Group E of the Philippines under the ASEAN-Korea Free Trade Area (AKFTA). Hence, the applicable AANZFTA and AKFTA In-Quota and Out-Quota rates of duty are the MFN In-Quota and Out-Quota rates, respectively.

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

Signature

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00364

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1805.00.00 MFN – 7% ad valorem ATIGA – Zero		18-295
		3	DATE ISSUED
			JUL 31 2018

4 DESCRIPTION OF GOOD

“ALKALISED COCOA POWDER (25 kg)”

Based on the certificate of ingredients, process flowchart, and sample submitted, subject article is a cocoa powder made from cocoa nibs alkalized with potassium carbonate. The alkalized cocoa nibs have undergone the process of roasting, grinding and refining, defatting, pulverizing, and sieving, among others. Packed in 25-kg bags, subject article is used to flavour and colour dairy, bakery, confectionery, and beverage products.

5 REASONS FOR CLASSIFICATION

Heading 18.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, cocoa powder, not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that cocoa powder is obtained by pulverising the partly defatted cocoa paste referred to in heading 18.03. This heading covers only cocoa powder not containing added sugar or other sweetening matter. The heading includes, *inter alia*, cocoa powder obtained after treating the nibs, paste or powder with alkaline substances (carbonate of sodium or potassium, etc.) to increase its solubility (soluble cocoa).

In view thereof, subject article is classified under AHTN 2017 subheading 1805.00.00, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00363

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

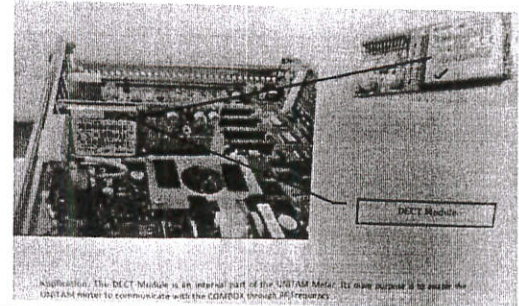
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.62.59 MFN - Zero		18-331
		3	DATE ISSUED
			JUL 31 2018

4 DESCRIPTION OF GOOD

“DECT MODULE 2.4 GHZ”

Based on the information submitted, subject article is a wireless communication device. It is a component part of a Unitam Meter (registering, gathering, and transmission equipment in a television rating survey system) that enables the meter to exchange (receive and transmit) information via radio frequency (RF) from the Combox device that is connected to a television set. Subject article has the following specifications:



Voltage (VDC)	3.1 to 3.5 (Digital part); 3.0 to 4.6 (RF part)
Radio frequency (GHz)	2.400 to 2.4835

5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.59 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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2018-08-07-3 P.13



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			18-337
		3	DATE ISSUED
	AHTN 2106.90.96 MFN - 7% ad valorem ATIGA - Zero		JUL 31 2018

4 DESCRIPTION OF GOOD

“DIABETASOL® VANILLA”

Based on the statement letter, product composition, ingredient breakdown list, manufacturing procedure, process flow diagram, and sample submitted, subject article is a vanilla-flavoured powdered drink with low glycemic index. It is composed of maltodextrin, vegetable oils, calcium caseinate, dextrine, whey protein, isomaltulose, inulin, sorbitol, flavourings, soya lecithin, sucralose, vitamins, and minerals. Packed in boxes with net weights of 180 grams, 360 grams, 600 grams and 1,000 grams, subject article is a nutritional formula specifically designed for people with diabetes to help stabilize their blood sugar levels and is to be used under medical supervision.



5 REASONS FOR CLASSIFICATION

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.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.96 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

Mariou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00361

2018-08-023 P.14



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.98 MFN – 1% ad valorem		18-351
		3	DATE ISSUED
			JUL 31 2018

4 DESCRIPTION OF GOOD

“POWDERED MOUTHFEEL FLAVORING (25 kg)”

Based on the ingredient breakdown, manufacturing process flowchart, purchasing specifications, and sample submitted, subject article is an off-white free-flowing flavouring powder with characteristic taste and aroma. It is composed of maltodextrin, potassium citrate, artificial flavor, potassium chloride, yeast extract, and tricalcium phosphate. Packed in 25-kg bags, subject article is to be used as a raw material in the manufacture of ready-to-drink beverages.

5 REASONS FOR CLASSIFICATION

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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, 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

MariLou P. Mendoza

MARILOU P. MENDOZA

Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00366

2018-08-023 P-15



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 0405.90.90 MFN – 1% ad valorem AANZFTA – Zero			18-352
			3	DATE ISSUED
				JUL 31 2018

4	DESCRIPTION OF GOOD
	<p>“B900 BUTTER FLAVOUR (15 kg)”</p> <p>Based on the dairy flavour ingredients, customs declaration, and process flowchart submitted, subject article is a concentrated butter paste made mainly from anhydrous milk fat. The anhydrous milk fat has undergone lipolysis, enzyme deactivation, and heat treatment. Packed in 15-kg non-resealable metallised polyester bag contained in a plastic pail, subject article is used as a raw material in the manufacture of food and beverages.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers butter and other fats and oils derived from milk; dairy spreads. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other fats and oils derived from milk. This group covers fats and oils derived from milk (e.g., milkfat, butterfat and butteroil). This group further includes dehydrated butter and ghee (a kind of butter made most commonly from the milk of buffaloes or cows), as well as products consisting of a mixture of butter and small quantities of herbs, spices, flavourings, garlic, etc. (provided they retain the character of the products falling in this heading).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0405.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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 style="font-size: 1.2em;"><i>Lie 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)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.98 MFN - 1% ad valorem ATIGA - Zero		18-362
		3	DATE ISSUED
			JUL 31 2018

4	DESCRIPTION OF GOOD
	<p>“CREAM N-CAPTURE SD (25 kg)”</p> <p>Based on the purchasing specification, process flowchart, and sample submitted, subject article is a flavoring preparation, in the form of white to beige powder, composed of corn maltodextrin, gum arabic INS414, natural flavoring substances, nature-identical flavoring substances, and vanillin. To be imported in 25-kg big bags, subject article is used as a raw material in the manufacture of coffee creamer.</p>

5	REASONS FOR CLASSIFICATION
	<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 they are not covered by any other heading of the nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, 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”.</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 style="font-size: 1.2em;"><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p style="font-size: 0.8em;">Republic of the Philippines TARIFF COMMISSION 18-00358</p>

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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 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 2106.90.98 MFN - 1% ad valorem			18-364
			3	DATE ISSUED
				JUL 31 2018

4 DESCRIPTION OF GOOD

“NATURAL AND ARTIFICIAL STEAMED MILK-TYPE FLAVOR (110.23 lbs.)”

Based on the purchasing specification, ingredient statement, process flowchart, and sample submitted, subject article is a flavouring preparation in the form of an off-white powder, consisting of corn maltodextrin, natural and artificial flavor, silicon dioxide (anti-caking agent), and medium chain triglycerides. To be imported in 110.23-lbs fiberdrums, subject article is used as a raw material in the manufacture of liquid coffee creamer to impart the flavour of steamed milk.

5 REASONS FOR CLASSIFICATION

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 they are not covered by any other heading of the nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, 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

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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3501.90.10 MFN - 3% ad valorem		18-366
		3	DATE ISSUED
			AUG 01 2018

4 DESCRIPTION OF GOOD

“POTASSIUM CASEINATE (25 kg)”

Based on the product data sheet, process flow chart, purchasing specification, and sample submitted, subject article is white to creamy soluble powder. It is obtained by neutralization of casein (precipitation/curding of skimmed milk with acids or rennet) with potassium salt prior to drying. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of products for infant nutrition.

5 REASONS FOR CLASSIFICATION

Heading 35.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, casein, caseinates and other casein derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that caseinates (salts of casein) include in the sodium and ammonium salts known as “soluble caseins”; these salts are normally used to prepare concentrated foods and pharmaceutical products.

In view thereof, subject article is classified under AHTN 2017 subheading 3501.90.10 with a Most Favoured Nation (MFN) rate of duty of 3% 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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 3902.30.90 MFN - 10% ad valorem AKFTA - Zero</p>		18-382
		3	DATE ISSUED
			JUL 31 2018

4 DESCRIPTION OF GOOD

“TOPILENE® HJ340 (POLYPROPYLENE BLOCK COPOLYMER)”

Based on the technical data sheet, product composition, and packaging information submitted, subject article is a polypropylene block copolymer resin, containing by weight 90.3±1% propylene, 9±1% ethylene, and additives. It is in the form of white pellets having a melt flow index of 1.0 g/10 minutes at 230°C and a density of 0.90 g/cm³. Packed in 25-kg, 500-kg, 600-kg, 700-kg, and 750-kg polypropylene bags, subject article is used in extrusion molding of corrugated and high stiffness sheets, and in injection molding of industrial articles, housewares, and general goods.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.02 of the Code covers polymers of propylene or other olefins, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3902.30.90 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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
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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 3402.20.15 MFN - 10% ad valorem ATIGA - Zero</p>		18-398
		3	DATE ISSUED
			AUG 01 2018

4 DESCRIPTION OF GOOD

“KLEENSO® SERAI WANGI LIQUID WAX FLOOR CLEANER (120 ml)”

Based on the brochure, safety data sheet, and sample submitted, subject article is a chemical preparation concentrate for cleaning floor surfaces. It is in the form of light green-coloured liquid with a mild odour, and is composed of sodium carbonate, citronella oil, eucalyptus oil, polydimethyl siloxane, alkyl dimethyl benzyl ammonium chloride, Dissolvine® NA2, and water. Packed in 120-ml plastic containers, subject article is mixed with water prior to application on the floor surface using a mop.



5 REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations including, among others, washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents. This category covers washing preparations, auxiliary washing preparations and certain cleaning preparations. These various preparations generally contain essential constituents and one or more subsidiary constituents. Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odoriferous substances.

In view thereof, subject article is classified under AHTN 2017 subheading 3402.20.15, with a Most Favoured Nation (MFN) rate of duty of 10% 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

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00371

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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 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 1108.14.00 MFN - 20% ad valorem ATIGA - Zero			18-456
			3	DATE ISSUED
				AUG 01 2018

4	DESCRIPTION OF GOOD
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“TAPIOCA STARCH (850 kg)”

Based on the product composition, process flow diagram, purchasing specification, and sample submitted, subject article is a food-grade starch, in the form of white powder, obtained from tapioca (cassava) roots. Packed in 850-kg bags, subject article is used as a raw material in the manufacture of powdered chocolate drink.

5	REASONS FOR CLASSIFICATION
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Heading 11.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, starches. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that starches, which chemically are carbohydrates, are contained in the cells of many vegetable products. The most important sources of starch are the cereal grains (e.g., maize (corn), wheat and rice), certain lichens, certain tubers and roots (potato, manioc, arrowroot, etc.) and the pith of the sago palm. Starches are white odourless powders composed of fine grains which crackle when rubbed between the fingers. They are also used as such in a wide variety of industries, especially the food, paper, paper converting and textile industries.

In view thereof, subject article is classified under AHTN 2017 subheading 1108.14.00, with a Most Favoured Nation (MFN) rate of duty of 20% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00372