



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

MASTER COPY

03 March 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on February 27, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
16-358	"CP SHRIMP WONTON WITH SESAME SAUCE"	1902.20.30	MFN – 15% Ad Valorem ATIGA – Zero*
16-363	"CP GOLDEN CRISPY"	1602.32.90A	MFN – 40% Ad Valorem ATIGA – Zero*
16-364	"CP CHICKEN POP WITH HONEY LEMON SAUCE"	1602.32.90A	MFN – 40% Ad Valorem ATIGA – Zero*
16-365	"CP COOKING KIT GLAZED TERIYAKI"	1602.32.90A	MFN – 40% Ad Valorem ATIGA – Zero*
16-367	"CP EASY SNACK TEMPURA CHICKEN"	1602.32.90A	MFN – 40% Ad Valorem ATIGA – Zero*

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

For your information and guidance and strict compliance.

Atty. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS

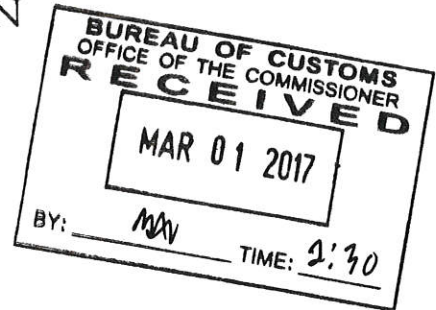


amp

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

28 February 2017



COMMISSIONER NICANOR E. FAELDON
Bureau of Customs
Port Area, Manila



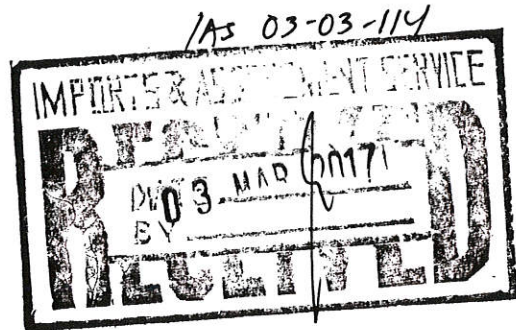
Dear Commissioner Faeldon:

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 its Advance Rulings on Tariff Classification with TCC (AR) Nos. 16-358, 16-363, 16-364, 16-365, and 16-367, together with their respective brochures/ technical literature, issued on 27 February 2017.

Thank you.

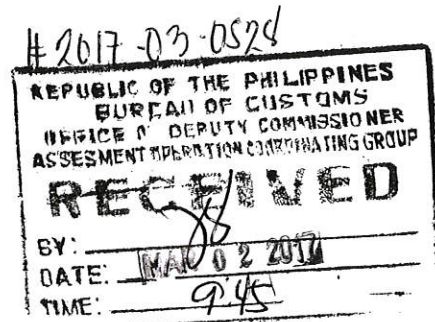
Very truly yours,

ERNESTO L. ALBANO
Commissioner
Officer-in-Charge



Encl: As stated.

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 1902.20.30 MFN - 15% ad valorem ATIGA - Zero</p>		16-358
		3	DATE ISSUED
			FEB 27 2017

4 DESCRIPTION OF GOOD

“CP SHRIMP WONTON WITH SESAME SAUCE”

Based on the product brochure and customer product sample feedback submitted, subject article is a food preparation consisting of pasta stuffed with shrimp which are marinated, wrapped, lain in tray and frozen and comes with sesame sauce. It is packed in an inner bag containing 204 grams (144 grams raw wonton and 60 grams sesame sauce). A soup powder is also included in the pack. Before consumption, frozen shrimp wonton is added to 1000 ml of boiling water for 3-3.30 minutes, then drained and sesame sauce added.



5 REASONS FOR CLASSIFICATION

Heading 19.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat).

In view thereof, subject article is classified under 2012 AHTN subheading 1902.20.30 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

FOR THE COMMISSION

MariLou 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 2012 AHTN CODE AND RATE/S OF IMPORT DUTY AHTN 1602.32.90A MFN - 40% ad valorem ATIGA - Zero	2 TCC (AR) NO. 16-363
	3 DATE ISSUED FEB 27 2017

4 **DESCRIPTION OF GOOD****"CP GOLDEN CRISPY"**

Based on the product brochure and customer product sample feedback submitted, subject article is 76% chicken meat that is marinated, battered, pre-cooked by frying before freezing. The marinade and batter consist of wheat flour, thickener, potato starch, wheat starch, hydrolyzed soy protein, soy sauce, humectant, salt, flavor enhancer, raising agent, colour, black pepper extract, tapioca starch and anti-caking agent. Subject article comes in airtight plastic retail pouch having net weight of 1000 grams. It is subjected to frying at 170-175 °C for 3-4 minutes before serving.

**5** **REASONS FOR CLASSIFICATION**

Note 2 to Chapter 16 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading 16.02 of the 2012 AHTN covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.

In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A with a Most Favoured Nation (MFN) rate of duty of 40% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

FOR THE COMMISSION




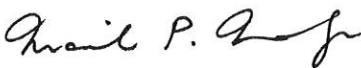


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1602.32.90A MFN – 40% ad valorem ATIGA – Zero		16-364
		3	DATE ISSUED
			FEB 27 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“CP CHICKEN POP WITH HONEY LEMON SAUCE”</p> <p>Based on the product information submitted, subject article is a frozen leg meat preparation. The chicken meat which is about 83% of the preparation is marinated, battered, breaded, fried, frozen, and packed in 340 g sealed plastic bag. It is further packed in cartons with a sachet of honey lemon sauce. Subject article is fried at a temperature of 170 - 175°C for 3 to 4 minutes before serving.</p> <div style="text-align: right;">  <p>Packaging Design</p> </div>
5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 16 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A with Most Favoured Nation (MFN) rate of duty of 40% 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>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	  17-00037




REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1602.32.90A MFN - 40% ad valorem ATIGA - Zero		16-365
		3	DATE ISSUED
			FEB 27 2017

4	DESCRIPTION OF GOOD
	“CP COOKING KIT GLAZED TERIYAKI”
	<p>Based on the sample, customer product sample feedback, and technical information submitted, subject article is an oven-steamed, frozen, prepared meal consisting of 52% chicken meat, soy sauce, sugar, water, thickener, fructose syrup, distilled vinegar, flavor enhancer, color, humectant and ginger. Subject article comes in a carton containing 20 bags of 250 grams vacuum sealed plastic pouches.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 16 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.</p> <p>Heading 16.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products, meat extracts and meat juices.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A, with a Most Favoured Nation (MFN) rate of duty of 40% 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <p>17-00038</p>




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1602.32.90A MFN - 40% ad valorem ATIGA - Zero		16-367
		3	DATE ISSUED
			FEB 27 2017

4	DESCRIPTION OF GOOD
	“CP EASY SNACK TEMPURA CHICKEN”
	<p>Based on the product brochure and customer product sample feedback submitted, subject article is 38% chicken meat that is seasoned, then mixed with chicken skin, battered, breaded, pre-fried then roasted and frozen. Subject article comes in airtight plastic retail pouch having net weight of 350 grams. It is subjected to frying at 170-175 °C for 1.30-2.30 minutes before serving.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 16 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.02 of the 2012 AHTN covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A with a Most Favoured Nation (MFN) rate of duty of 40% 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>

FOR THE COMMISSION