

**MEMORANDUM**

BOC-09-12538

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 : 21 April 2020

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 13 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
19-633	"GIVAUDAN COFFEE POWDER S-078043"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-626	"LIME DURAROME FLAVOR"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-628	"ORANGE DURAROME FLAVOR"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-636	"COFFEE CARAMEL FLAVOUR S-189928"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*

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



20-010	"SOAP CASE PACKING, PART CODE: W2164-8DV00"	4016.93.90	MFN – 5% Ad Valorem ATIGA – Zero*
20-016	"LEG COVERING, PART CODE: W0339- 8DV00"	4016.99.59	MFN – 1% Ad Valorem ATIGA – Zero*
20-038	"EUROBIND"	3909.10.90	MFN – 5% Ad Valorem ACFTA – Zero*
20-046	"MECHANISM SUB- ASSY (MICR)"	8473.30.90	MFN – Zero ACFTA – Zero*
20-047	"MECHANISM SUB- ASSY (Thermal Head)"	8443.99.90	MFN – Zero ACFTA – Zero*
20-060	"WHEY PROTEIN CONCENTRATE MSWP 28"	0404.10.10	MFN – Zero*
20-064	"FLAVOR VANILLA IFF FL971130 (LIQUID)"	3302.10.90	MFN – 1% 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

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



r. j. p.

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		19-633
		3	DATE ISSUED
			APR 13 2020

4 DESCRIPTION OF GOOD

“GIVAUDAN COFFEE POWDER S-078043”

Based on the packing list, ingredient declaration, manufacturing process flowchart, and sample submitted, subject article is a flavouring preparation, in the form of pale brown to brownish powder, composed of nature-identical flavouring substances (synthetic aromatics), natural flavouring substances, and sugar, among others. Packed in 25-kg fibreboard boxes, subject article is used as an ingredient in the manufacture of powdered coffee-milk drinks.

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



REPUBLIC OF THE PHILIPPINES
TARIFF 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	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.90 MFN – 1% ad valorem ATIGA – Zero		19-626
		3	DATE ISSUED
			APR 13 2020

4 DESCRIPTION OF GOOD

“LIME DURAROME FLAVOR”

Based on the packing list, additional ingredient statement, manufacturing process flowchart, safety datasheet, and sample submitted, subject article is a flavouring preparation consisting of maize maltodextrin, sugar, natural flavouring complexes, and soy-lecithin, among others. Packed in 25-kg boxes, subject article is used as a flavouring in the manufacture of powdered tea drinks.

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



Mari Lou 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	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.90 MFN – 1% ad valorem ATIGA – Zero		19-628
		3	DATE ISSUED
			APR 13 2020

4 DESCRIPTION OF GOOD

“ORANGE DURAROME FLAVOR”

Based on the packing list, additional ingredient statement, manufacturing process flowchart, safety datasheet, and sample submitted, subject article is a flavouring preparation consisting of maize maltodextrin, sugar, natural flavouring complexes, nature-identical flavouring, and soy-lecithin, among others. Packed in 25-kg boxes, subject article is used as a flavouring in the manufacture of orange-flavoured powdered drinks.

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”.

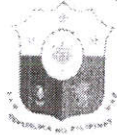
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



Mari Lou 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	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.90 MFN - 1% ad valorem ATIGA - Zero		19-636
		3	DATE ISSUED
			APR 13 2020

4 DESCRIPTION OF GOOD**"COFFEE CARAMEL FLAVOUR S-189928"**

Based on the packing list, ingredient declaration, manufacturing process flowchart, and sample submitted, subject article is a flavouring preparation, in the form of creamy-white powder, composed of nature-identical flavouring substances (synthetic aromatics), natural flavouring substances, and maltodextrin, among others. Packed in 25-kg fibreboard boxes, subject article is used as an ingredient in the manufacture of coffee mixes.

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.

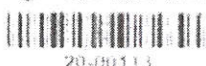
Heading 33.02 of the AHTN 2017 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, mixtures 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".

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



 TARIFF COMMISSION


MARILOU P. MENDOZA
 Chairperson






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 4016.93.90 MFN - 5% ad valorem ATIGA - Zero		20-010
		3	DATE ISSUED
			APR 13 2020

4	DESCRIPTION OF GOOD
	“SOAP CASE PACKING, PART CODE: W2164-8DV00”
	<p>Based on the technical specifications and sample submitted, subject article is a synthetic elastomeric seal, made of ethylene propylene diene monomer (EPDM) rubber. Weighing 2.39 grams and having overall dimensions of 25.0 mm (D) x 14.5 mm (H), subject article is to be attached to the opening of the feeding valve of a washing machine unit to prevent water from entering the valve.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 40.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters. The heading includes, among others, gaskets, washers and other seals.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4016.93.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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>[Signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 





A. P. Mendoza

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 4016.99.59 MFN - 1% ad valorem ATIGA - Zero		20-016
		3	DATE ISSUED
			APR 13 2020

4	DESCRIPTION OF GOOD
	"LEG COVERING, PART CODE: W0339-8DV00"
	<p>Based on the technical specifications and sample submitted, subject article is a synthetic elastomeric leg covering, made of vulcanized (ethylene-propylene terpolymer (EPT)) rubber. Weighing 8.44 grams and having dimensions of 24.21 mm (D) x 29.58 mm (L), subject article is designed to fit onto the legs of a washing machine unit to prevent movement of the unit during usage.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 40.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4016.99.59, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>





M. P. Mendoza

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 3909.10.90 MFN - 5% ad valorem ACFTA - Zero		20-038
		3	DATE ISSUED
			APR 13 2020

4 DESCRIPTION OF GOOD

"EUROBIND"

Based on the product description, manufacturing process flowchart, and product composition submitted, subject article is pure polymethylolcarbamide (PMC) in the form of a white free-flowing powder. It is a urea-formaldehyde polymer, obtained from the addition and polycondensation reactions of formaldehyde and carbamide. Packed in 20-kg bags, subject article is to be added to complete feeds for fish, shrimp, poultry, and swine as pellet binder. It improves pellet quality by reducing waste and ingredient separation during pelleting and transportation, and improves the feeds' durability in water.

5 REASONS FOR CLASSIFICATION

Note 6(b) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 39.09 of the AHTN 2017 covers amino-resins, phenolic resins and polyurethanes, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, amino-resins. These are formed by the condensation of amines or amides with aldehydes (formaldehyde, furfuraldehyde, etc.). The most important are urea resins (for example, urea-formaldehyde), thiourea resins (for example, thiourea-formaldehyde), melamine resins (for example, melamine-formaldehyde) and aniline resins (for example, aniline-formaldehyde).

In view thereof, subject article is classified under AHTN 2017 subheading 3909.10.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and an 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



TARIFF COMMISSION



M. P. Mendoza

MARILOU P. MENDOZA
Chairperson





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

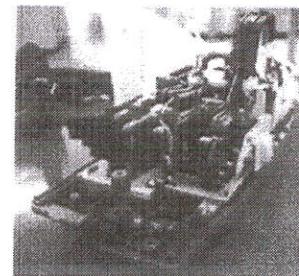
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8473.30.90 MFN – Zero ACFTA – Zero		20-046
		3	DATE ISSUED
			APR 13 2020

4 DESCRIPTION OF GOOD

“MECHANISM SUB-ASSY (MICR)”

Based on the technical information submitted, subject article is an assembly of plastic and metal frames that houses the magnetic ink character recognition (MICR) reader mechanism and frank printing mechanism of a cheque scanning machine. It has an overall dimension of 145 mm x 355 mm x 175 mm (W x L x H) and weight of 3.16 kg. Subject article is to be assembled together with the other parts, such as main circuit board, case path feeder sub-assembly, and case path ejector sub-assembly, among others, to produce a complete cheque scanner (TM-S1000 model).



5 REASONS FOR CLASSIFICATION

Heading 84.73 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.70 to 84.72. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts and accessories suitable for use solely or principally with the machines of headings 84.70 to 84.72.

In view thereof, subject article, being a part suitable for use solely for a scanning machine of heading 84.71, is classified under AHTN 2017 subheading 8473.30.90, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

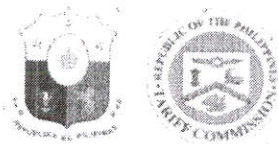
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson





MASTER COPY
fpd

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

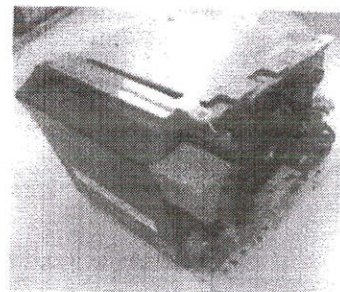
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 8443.99.90 MFN – Zero ACFTA – Zero</p>		<p>20-047</p>
		3	DATE ISSUED
			<p>APR 13 2020</p>

4 DESCRIPTION OF GOOD

“MECHANISM SUB-ASSY (Thermal Head)”

Based on the technical information submitted, subject article is an assembly of plastic and metal frames consisting of fixed blade sub-assembly, frame left sub-assembly, frame right sub-assembly, frame base sub-assembly, and cover roll sub-assembly. It has an overall dimension of 125 mm x 188 mm x 108 mm (W x D x H) and weight of 1.10 kg. Subject article is to be assembled together with the other parts, such as interface board, main circuit boards, panel sub-assembly, and main casing, among others, to produce a complete receipt printer with thermal printing technology (TM-T70II model).



5 REASONS FOR CLASSIFICATION

Heading 84.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts and accessories of the machines of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8443.99.90, with a Most Favoured Nation (MFN) rate of duty of zero 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





MASTER COPY
r. flr.

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 0404.10.10 MFN - Zero		20-060
		3	DATE ISSUED
			APR 13 2020

4 DESCRIPTION OF GOOD

“WHEY PROTEIN CONCENTRATE MSWP 28”

Based on the packing list, customer information sheet, production process flowchart, certificate of analysis, and sample submitted, subject article is 100% whey protein concentrate in the form of cream-coloured powder with typical dairy flavour. It is produced by pasteurization of raw milk, followed by whey storage, separation (removal of fat), pasteurization, ultrafiltration, and drying. Packed in 25-kg bags, subject article is used as a milk base in the manufacture of infant nutrition products.

5 REASONS FOR CLASSIFICATION

Subheading note 1 to Chapter 4 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

Heading 04.04 of the AHTN 2017 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved. The powdered products of this heading, particularly whey, may contain small quantities of added lactic ferments, with a view to their use in prepared meat products or as additives for animal feed.

In view thereof, subject article is classified under AHTN 2017 subheading 0404.10.10, with a Most Favoured Nation (MFN) rate of duty of zero.

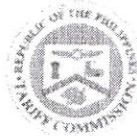
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson





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 AHTN 3302.10.90 MFN - 1% ad valorem ATIGA - Zero	2 TCC (AR) NO. 20-064 3 DATE ISSUED APR 13 2020
4 DESCRIPTION OF GOOD <p style="text-align: center;">“FLAVOR VANILLA IFF FL971130 (LIQUID)”</p> <p>Based on the packing list, ingredient declaration, production process flowchart, and sample submitted, subject article is a flavouring preparation, in liquid form, composed of nature-identical flavouring substances (synthetic aromatics), artificial flavouring substances, propylene glycol, caramel colour, and water. Packed in 20-kg jerrycans, subject article is used as an ingredient in the manufacture of ready-to-drink milk products.</p>	
5 REASONS FOR CLASSIFICATION <p>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.</p> <p>Heading 33.02 of the AHTN 2017 covers, among others, other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these preparations may be either alcoholic or non-alcoholic and may be used to produce either alcoholic or non-alcoholic beverages. They must have a basis of one or more odoriferous substances, as described in Note 2 to this Chapter, which are used primarily to impart a fragrance and secondarily to give a flavour to beverages. Such preparations generally contain a relatively small quantity of odoriferous substances which characterize a particular beverage; they may also contain juices, colouring matter, acidulants, sweeteners, etc., provided that they retain their character of odoriferous substances. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>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”.</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;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>	

AGCG Memo No. 57-2020



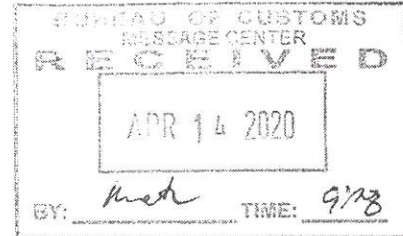
MASTER COPY
1. J. J. J.

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-028

13 April 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



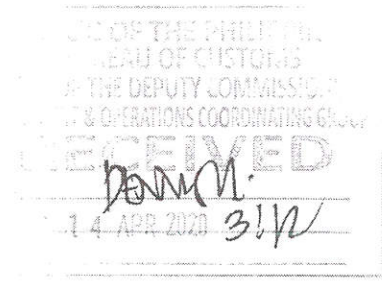
Dear Commissioner Guerrero:

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 original copies of eleven (11) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-626, 19-628, 19-633, 19-636, 20-010, 20-016, 20-038, 20-046, 20-047, 20-060 and 20-064 issued by this Commission on 13 April 2020.

Thank you.

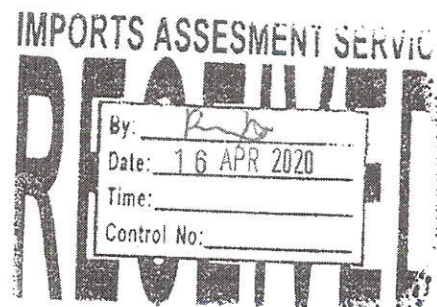
Very truly yours,

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila



9:28 4/14