



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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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 : 29 April 2020



BOC-09-12647

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 23 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
19-512	"CHOCOLATE FLAVOR FOR CHUCKIE®"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-611	"MOCHA FLAVOR"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-620	"APPLE DURAROME FLAVOR"	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

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19-622	"CARAMEL FLAVOR PERMASEAL (POWDER)	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero* PH-EFTA (CHE/LIE) – Zero*
19-624	"CREAM LIQUID FLAVOR"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
20-025	"NNS FEMALE WASHER"	7318.19.90	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
20-062	"FLAVOR HONEY UB- 036-124-6"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
20-063	"TASTE ESSENTIALS (TM) VANILLA FLAVOUR P-067866"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
20-081	"NATURESEAL® GU-1"	3824.99.99	MFN – 3% Ad Valorem
20-082	"NATURESEAL® PS-10"	3824.99.99	MFN – 3% Ad Valorem

***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

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AOCG Memo No. 71-2020 p.3



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-033

23 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 ten (10) Advance Rulings on Tariff Classification, with TCC (AR) Nos.19-512, 19-611, 19-620, 19-622, 19-624, 20-025, 20-062, 20-063, 20-081 and 20-082, issued by this Commission on 23 April 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

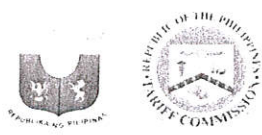
Very truly yours,

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 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.90 MFN - 1% ad valorem ATIGA - Zero		19-512
		3	DATE ISSUED
			23 April 2020

4 DESCRIPTION OF GOOD

“CHOCOLATE FLAVOR FOR CHUCKIE®”

Based on the packing list, product specifications, process flowchart, and sample submitted, subject article is a brown to dark-brown liquid consisting of propylene glycol, water, nature-identical flavouring substances (synthetic aromatics), natural flavouring substances, and caramel colour, among others. Packed in 20-kg blue plastic jerrycans, subject article is used as a flavor enhancer in the manufacture of ready-to-drink chocolate-flavoured beverages.

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, 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.

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

[Signature]
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		19-611
	MFN - 1% ad valorem	3	DATE ISSUED
	ATIGA - Zero		23 April 2020

4 DESCRIPTION OF GOOD

“MOCHA FLAVOR”

Based on the packing list, ingredient statement, manufacturing process flowchart, and sample submitted, subject article is a spray-dried flavouring preparation in the form of a light-brown powder. It is composed of maize maltodextrin, synthetic flavouring substances (synthetic aromatics), propylene glycol, triacetin, corn syrup, and natural flavouring substances, among others. Packed in 20-kg 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) 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.

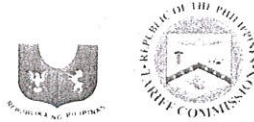
FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.90 MFN - 1% ad valorem ATIGA - Zero		19-620
		3	DATE ISSUED
			23 April 2020

4	DESCRIPTION OF GOOD
	“APPLE DURAROME FLAVOR”
	<p>Based on the packing list, additional ingredient statement, manufacturing process flowchart, safety data sheet, and sample submitted, subject article is a flavouring preparation, in the form of a beige to tan granular powder, consisting of maize maltodextrin, sugar, nature-identical flavourings (synthetic aromatics), soy-lecithins, and natural flavouring substances, among others. Packed in 25-kg boxes, subject article is used as an ingredient in the manufacture of powdered juice drinks.</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, 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).</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: center;"><i>[Signature]</i> 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>



AOCG Memo No. 71-2020 p. 7



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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 PH-EFTA (CHE/LIE) – Zero		19-622
		3	DATE ISSUED
			23 April 2020

4 DESCRIPTION OF GOOD

“CARAMEL FLAVOR PERMASEAL (POWDER)”

Based on the packing list, ingredient statement, manufacturing process flowchart, and sample submitted, subject article is a spray-dried flavouring preparation in the form of a golden-brown powder, composed of waxy maize maltodextrin, propylene glycol, and nature-identical flavouring substances (synthetic aromatics), among others. Packed in 25-kg boxes, subject article is used as an ingredient in the manufacture of ready-to-drink coffee 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, 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.

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 and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of Certificate of Origin (CO) Form “D” and an Origin Declaration, respectively.



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TCC (AR) NO.
19-622

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
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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 TARIFF COMMISSION
 19-622
 DATE: 10/15/20
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 OFFICE: [Signature]
 DIVISION: [Signature]
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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		19-624
		3	DATE ISSUED
			23 April 2020

4 DESCRIPTION OF GOOD

“CREAM LIQUID FLAVOR”

Based on the packing list, ingredient statement, manufacturing process flowchart, safety data sheet, and sample submitted, subject article is a colorless to pale-yellow oily liquid composed of nature-identical flavourings (synthetic aromatics), natural flavouring substances, and medium chain triglycerides. Packed in 30-liter jerrycans, subject article is used as flavouring in the manufacture of all-purpose cream.

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

[Signature]
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 7318.19.90 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero		20-025
		3	DATE ISSUED
			23 April 2020

4 DESCRIPTION OF GOOD

“NNS FEMALE WASHER”

Based on the brochure and technical specifications submitted, subject article is a casted galvanized steel female washer conforming to Japanese Industrial Standards (JIS) FCAD900-8. It is used together with a male washer and a nut as a locking mechanism to distribute the load to the base plate and steel bar rod of a soil stabilization system (NONFRAME® Method). It has threads on its exterior, designed for a cap which will cover the washers (male and female), nut, and steel bar rod system. Having a hot dip zinc (HDZ55) surface finish, subject article has an overall dimension of 76 mm (D) x 25 mm (H).



5 REASONS FOR CLASSIFICATION

Heading 73.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split (e.g., Grower’s spring washers), curved, cone shaped, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 7318.19.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, 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

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		20-062
		3	DATE ISSUED
			23 April 2020

4	DESCRIPTION OF GOOD
	"FLAVOR HONEY UB-036-124-6"
	<p>Based on the packing list, ingredient listing, production flowchart, and sample submitted, subject article is a reddish-brown liquid. It contains natural flavouring substances (aroma chemicals), flavouring preparations, and propylene glycol. Packed in 25-kg jerrycans, subject article is used as a flavor enhancer in the manufacture of breakfast cereals.</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, 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).</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 the 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: center;"><i>[Signature]</i> 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>





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		20-063
		3	DATE ISSUED
			23 April 2020

4	DESCRIPTION OF GOOD
	"TASTE ESSENTIALS (TM) VANILLA FLAVOUR P-067866" Based on the packing list, ingredient listing, production flowchart, and sample submitted, subject article is a free-flowing white powder with a sweet odour. It contains natural flavouring substances and potato maltodextrin. Packed in 20-kg fiberboard boxes, subject article is used as a flavouring in the manufacture of breakfast cereals.

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, 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).</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 the 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: center;"><i>[Signature]</i> 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>





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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 3824.99.99 MFN - 3% ad valorem		20-081
		3	DATE ISSUED
			23 April 2020

4 DESCRIPTION OF GOOD

“NATURESEAL® GU-1”

Based on the ingredient statement, brochure, technical and safety data sheets, certificate of product registration from the Food and Drug Administration (FDA), and sample submitted, subject article is an antioxidant composed of acid and carbonate, among others. It is in the form of an off-white fine powder. Packed in 25-kg carton boxes, subject article is used as a processing aid to maintain quality and extend shelf life of freshly-cut fruits and vegetables by simple dipping and fluming process.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

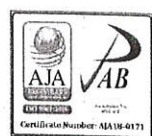
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

[Handwritten signature]

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.



AOCG Memo No. **71-2020 p.14**



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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	AHTN 3824.99.99	2 TCC (AR) NO.
	MFN - 3% ad valorem	20-082
		3 DATE ISSUED
		23 April 2020

4 | **DESCRIPTION OF GOOD**

“NATURESEAL® PS-10”

Based on the ingredient statement, brochure, technical and safety data sheets, certificate of product registration from the Food and Drug Administration (FDA), and sample submitted, subject article is an antioxidant composed of acids and sodium chloride. It is in the form of an off-white fine powder. Packed in 25-kg carton boxes, subject article is used as a processing aid to maintain quality and extend shelf life of freshly-cut fruits and vegetables by simple dipping or fluming process.

5 | **REASONS FOR CLASSIFICATION**

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

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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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