



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Manila 1099

AOCG Memo No. 055-2016

MEMORANDUM –

FOR : All District Collectors
SUBJECT : Tariff Commission Circulars
DATE : July 20, 2016

Attached herewith are copies of Tariff Commission Circulars (TCC) issued by the Tariff Commission for your information and reference in the classification of therein subject articles, summarized as follows:

TCC No.	Description of Articles	2012 AHTN Code	RATE OF DUTY
16-178	"BENG BENG® CHOCOLATE WAFER"	1905.32.00	MFN - 15% ad valorem ATIGA - 0%
16-179	"KOPIKO® COFFEE SHOT CAPPUCCINO CANDY"	1704.90.99	MFN - 15% ad valorem ATIGA - 0%
16-180	"KOPIKO® BLACK 3 IN ONE"	2101.12.90A 2101.12.90B	MFN In-Quota - 30% ad valorem Out-Quota - 45% ad valorem ATIGA In-Quota - 0% Out-Quota - 0%
16-181	"KOPIKO® DOUBLE CUPS"	2101.12.90A 2101.12.90B	MFN In-Quota - 30% ad valorem Out-Quota - 45% ad valorem ATIGA In-Quota - 0% Out-Quota - 0%
16-182	"FRES® BARLEY MINT CANDY"	1704.90.99	MFN - 15% ad valorem ATIGA - 0%
16-183	"FRES® CHERRY MINT CANDY"	1704.90.99	MFN - 15% ad valorem ATIGA - 0%
16-184	"FRES® GRAPE MINT CANDY"	1704.90.99	MFN - 15% ad valorem ATIGA - 0%
16-186	"KOPIKO® CAPPUCCINO"	2101.12.90A 2101.12.90B	MFN In-Quota - 30% ad valorem Out-Quota - 45% ad valorem ATIGA In-Quota - 0% Out-Quota - 0%
16-190	"KOPIKO® COFFEE SHOT CLASSIC CANDY"	1704.90.99	MFN - 15% ad valorem ATIGA - 0%



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Manila 1099

16-191	"KOPIKO® L.A. COFFEE"	2101.12.90A 2101.12.90B	MFN In-Quota - 30% ad valorem Out-Quota - 45% ad valorem
			ATIGA In-Quota - 0% Out-Quota - 0%

**subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO): Form "D" for ATIGA.*

AGATON TEODORO O. UVERO
Deputy Commissioner
Assessment and Operations Coordinating Group

2016-07-017 - P.3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

18 July 2016

Honorable Nicanor E. Faeldon
Commissioner
Bureau of Customs
Port Area, Manila

#2016-07-1380

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF DEPUTY COMMISSIONER
ASSESSMENT POLICY COORDINATING GROUP

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BY: *Rex*

DATE: JUL 19 2016

TIME: 3:40 PM

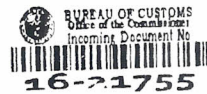
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OFFICE OF THE COMMISSIONER
BUREAU OF CUSTOMS

19 JUL 2016

DATE: _____ TIME: 10:43

BY: _____



Sir:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (RA 10863), the Commission is pleased to furnish your good Office with copies of our classification rulings with TCC Nos. 16-178, 16-179, 16-180, 16-181, 16-182, 16-183, 16-184, 16-186, 16-190 and 16-191, together with their respective brochures/technical literature, issued on 18 July 2016.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Commissioner

Encl: As stated.

Cc: The Honorable Secretary
Department of Finance
Manila

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01-0720-16
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8:35 AM


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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 1905.32.00 MFN - 15% ad valorem ATIGA - Zero		16-178


3	DATE 14 July 2016
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“BENG BENG® CHOCOLATE WAFER”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject article is a six-layer rectangular wafer coated with chocolate, caramel and rice crispies. It is made from glucose, sugar, milk powder, wheat flour, vegetable fat, cocoa butter, cocoa mass, cereal, maltodextrin, milk fat, dextrose, emulsifier (soy lecithin), salt, leavening agent (sodium bicarbonate), artificial chocolate flavor and artificial vanillin. It is packed in a box containing twelve (12) pieces of individually packed wafer weighing 20 grams each.</p> 
5	<p>HEADING 19.05</p> <p>SUBHEADING AHTN 1905.32.00</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 19.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but may also contain other ingredients such as gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1905.32.00 of the Code, 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".</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA</p> <p style="text-align: right;">Commissioner</p> <p>Date Issued: 18 July 2016</p>

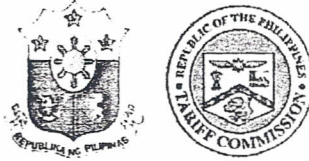


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		16-179


3	DATE 14 July 2016
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“KOPIKO® COFFEE SHOT CAPPUCCINO CANDY”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject articles are cappuccino flavoured round hard candies composed of sugar, glucose, vegetable oil, milk powder, coffee extract, butter, salt, soy lecithin, natural identical flavour and caramel colour. Subject articles are packed in 150 g bags containing approximately 50 pieces of 3g individually packed candies.</p> 
5	<p>HEADING 17.04</p> <p>SUBHEADING AHTN 1704.90.99</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 17.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1704.90.99 of the Code, 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”.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Commissioner</p> <p>Date Issued: 18 July 2016</p>

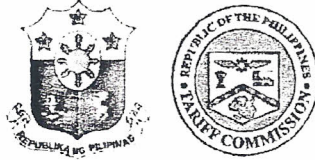


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.									
	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><u>AHTN</u></td> <td style="text-align: center;"><u>MFN</u></td> <td style="text-align: center;"><u>ATIGA</u></td> </tr> <tr> <td>2101.12.90A</td> <td>In-Quota - 30% ad valorem</td> <td>Zero</td> </tr> <tr> <td>2101.12.90B</td> <td>Out-Quota - 45% ad valorem</td> <td>Zero</td> </tr> </table>	<u>AHTN</u>	<u>MFN</u>	<u>ATIGA</u>	2101.12.90A	In-Quota - 30% ad valorem	Zero	2101.12.90B	Out-Quota - 45% ad valorem	Zero		16-180
<u>AHTN</u>	<u>MFN</u>	<u>ATIGA</u>										
2101.12.90A	In-Quota - 30% ad valorem	Zero										
2101.12.90B	Out-Quota - 45% ad valorem	Zero										


3	DATE 14 July 2016
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“KOPIKO® BLACK 3 in ONE”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject article is a three-in-one (3-in-1) coffee mix in the form of brown powder. It contains sugar, non dairy creamer, instant coffee, salt, stabilizer, anti-caking agent and sodium caseinate. Subject article is packed in 25 g sachets.</p> <div style="text-align: right;">  </div>
5	<p>HEADING 21.01</p> <p>SUBHEADING AHTN 2101.12.90A; 2101.12.90B</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or mate, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENS) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheadings 2101.12.90A and 2101.12.90B of the Code, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</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</p> <p style="text-align: right;">Commissioner</p> <p>Date Issued: 18 July 2016</p>

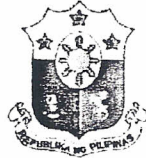


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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<u>AHTN</u>	<u>MFN</u>	<u>ATIGA</u>										
2101.12.90A	In-Quota - 30% ad valorem	Zero										
2101.12.90B	Out-Quota - 45% ad valorem	Zero										


3	DATE 14 July 2016									
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“KOPIKO® DOUBLE CUPS”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject article is a three-in-one (3-in-1) coffee mix in the form of brown powder. It contains sugar, non dairy creamer, instant coffee, palm sugar, coffee flavour and sucralose. Subject article is packed in 33 g twin chamber sachets.</p> <div style="text-align: right;">  </div>									
5	<table border="0" style="width: 100%;"> <tr> <td style="width: 15%;">HEADING</td> <td style="width: 35%;"></td> <td style="width: 15%; text-align: center;">21.01</td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">2101.12.90A; 2101.12.90B</td> </tr> <tr> <td>CONSIDERED</td> <td></td> <td></td> </tr> </table>	HEADING		21.01	SUBHEADING	AHTN	2101.12.90A; 2101.12.90B	CONSIDERED		
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CONSIDERED										
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or mate, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheadings 2101.12.90A and 2101.12.90B of the Code, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p>									
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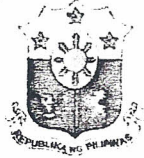


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		16-182


3	DATE 14 July 2016
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“FRES® BARLEY MINT CANDY”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject articles are blue colored mint hard candies containing sugar, glucose, barley mint, salt and food color (brilliant blue) in oblong solid form weighing 3 grams per piece. It is packed in bags containing 50 pieces of individually packed candies.</p> <div style="text-align: right;">  </div>
5	<p>HEADING 17.04</p> <p>SUBHEADING AHTN 1704.90.99</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 17.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 1704.90.99 of the Code, 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”.</p>
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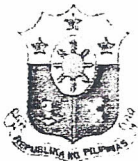


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		16-183


3	DATE 14 July 2016
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“FRES® CHERRY MINT CANDY”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject articles are cherry flavoured hard candies containing sugar, glucose, natural identical flavor (cherry), acidity regulator, fruit concentrate, natural flavor (menthol crystal) and food color in oblong solid form weighing 3 grams per piece. It is packed in bags containing 50 pieces of individually packed candies.</p> <div style="text-align: right;">  </div>
5	<p>HEADING 17.04</p> <p>SUBHEADING AHTN 1704.90.99</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 17.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 1704.90.99 of the Code, 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”.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA</p> <p style="text-align: right;">Commissioner</p> <p>Date Issued: 18 July 2016</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 1704.90.99 MFN – 15% ad valorem ATIGA – Zero		16-184

3	DATE 15 July 2016
4	<p>DESCRIPTION</p> <p style="text-align: center;">"FRES® GRAPE MINT CANDY"</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject articles are grape mint flavoured round hard candies composed of sugar, glucose, buffer lactic acid, menthol crystal, grape flavor and food color (carmoisine and brilliant blue). Subject articles are packed in 150 g bag containing approximately 50 pieces of 3 g individually packed candies.</p> 
5	<p>HEADING 17.04</p> <p>SUBHEADING AHTN 1704.90.99</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 17.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 1704.90.99, 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".</p>
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.									
	<table border="0"> <tr> <td style="text-align: center;"><u>AHTN</u></td> <td style="text-align: center;"><u>MFN</u></td> <td style="text-align: center;"><u>ATIGA</u></td> </tr> <tr> <td>2101.12.90A</td> <td>In-Quota - 30% ad valorem</td> <td>Zero</td> </tr> <tr> <td>2101.12.90B</td> <td>Out-Quota - 45% ad valorem</td> <td>Zero</td> </tr> </table>	<u>AHTN</u>	<u>MFN</u>	<u>ATIGA</u>	2101.12.90A	In-Quota - 30% ad valorem	Zero	2101.12.90B	Out-Quota - 45% ad valorem	Zero		16-186
<u>AHTN</u>	<u>MFN</u>	<u>ATIGA</u>										
2101.12.90A	In-Quota - 30% ad valorem	Zero										
2101.12.90B	Out-Quota - 45% ad valorem	Zero										

3	DATE 14 July 2016
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“KOPIKO® CAPPUCCINO”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject article is a cappuccino coffee mix powder containing sugar, foaming creamer, non-dairy creamer, instant coffee and cappuccino flavour. Subject article is packed in 25 g sachets. Each sachet comes with a small sachet of choco granules which is to be sprinkled on top of the prepared coffee.</p>
5	<p>HEADING 21.01</p> <p>SUBHEADING AHTN 2101.12.90A; 2101.12.90B</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or mate, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheadings 2101.12.90A and 2101.12.90B of the Code, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</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</p> <p style="text-align: right;">Commissioner</p> <p>Date Issued: 18 July 2016</p>


014-07-017 P.12



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 1704.90.99 MFN – 15% ad valorem ATIGA – Zero		16-190

3	DATE 15 July 2016
4	<p>DESCRIPTION</p> <p style="text-align: center;">“KOPIKO® COFFEE SHOT CLASSIC CANDY”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject articles are coffee flavoured round hard candies composed of sugar, glucose, vegetable oil, coffee extract, butter, soy lecithin, salt, natural identical flavor and caramel color. Subject articles are packed in 150 g bag containing approximately 50 pieces of 3 g individually packed candies.</p> 
5	<p>HEADING 17.04</p> <p>SUBHEADING AHTN 1704.90.99</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 17.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 1704.90.99, 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”.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Commissioner</p> <p>Date Issued: 18 July 2016</p>


2016-07-07 P.13



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.									
	<table border="1" style="width: 100%;"> <tr> <td style="text-align: center;"><u>AHTN</u></td> <td style="text-align: center;"><u>MFN</u></td> <td style="text-align: center;"><u>ATIGA</u></td> </tr> <tr> <td style="text-align: center;">2101.12.90A</td> <td style="text-align: center;">In-Quota - 30% ad valorem</td> <td style="text-align: center;">Zero</td> </tr> <tr> <td style="text-align: center;">2101.12.90B</td> <td style="text-align: center;">Out-Quota - 45% ad valorem</td> <td style="text-align: center;">Zero</td> </tr> </table>	<u>AHTN</u>	<u>MFN</u>	<u>ATIGA</u>	2101.12.90A	In-Quota - 30% ad valorem	Zero	2101.12.90B	Out-Quota - 45% ad valorem	Zero		16-191
<u>AHTN</u>	<u>MFN</u>	<u>ATIGA</u>										
2101.12.90A	In-Quota - 30% ad valorem	Zero										
2101.12.90B	Out-Quota - 45% ad valorem	Zero										

3	DATE 14 July 2016									
4	<p style="text-align: center;">“KOPIKO® L.A. COFFEE”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject article is a low acid coffee mix powder. It contains non-dairy creamer, sugar, instant coffee, coffee flavor, stabilizer, emulsifier, anticaking agent and sodium caseinate as additive. Subject article is packed in 25 g sachets.</p> <div style="text-align: right;">  </div>									
5	<table style="width: 100%;"> <tr> <td style="width: 20%;">HEADING</td> <td style="width: 20%;"></td> <td style="width: 60%; text-align: center;">21.01</td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">2101.12.90A; 2101.12.90B</td> </tr> <tr> <td colspan="3">CONSIDERED</td> </tr> </table>	HEADING		21.01	SUBHEADING	AHTN	2101.12.90A; 2101.12.90B	CONSIDERED		
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CONSIDERED										
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or mate, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves); and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheadings 2101.12.90A and 2101.12.90B of the Code, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p>									
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