



Republic of the Philippines
Department of Finance

BUREAU OF CUSTOMS

**ASSESSMENT AND OPERATIONS COORDINATING GROUP
IMPORTS AND ASSESSMENT SERVICE**

MANILA 1099

South Harbor, Gate 3, Port Area, Manila

Website: www.customs.gov.ph Tel. Nos. 527-4537, 527-1935

MEMORANDUM:

**TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL**

THRU : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

FROM : JEOFFREY C. TACIO
OIC-Director, IAS

SUBJECT : TARIFF COMMISSION CIRCULARS

Date : December 18, 2017

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 05 to 06 December 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	RATE OF DUTY
17-419	"BEEF COLLAGEN FIBER BCF 90"	3504.00.00	MFN - 1% Ad Valorem
17-445	"GONDOLA CRADLE for CHAMELEON I 1600"	8431.31.20	MFN - 1% Ad Valorem ATIGA - Zero*
17-447	"TOKAI SOLID SKID-STEER TIRE (TIRE WITH STEEL RIM)"	8431.49.90	MFN - 1% Ad Valorem ATIGA - Zero*
17-459	"HOOD HINGE ACTUATOR"	8412.31.00	MFN - 1% Ad Valorem
17-468	"STANDARD TEXTILE DUVET INSERT (SYNTHETIC)"	9404.90.90	MFN - 15% Ad Valorem ACFTA - Zero*
17-469	"STANDARD TEXTILE MATTRESS PROTECTOR"	9404.90.10	MFN - 15% Ad Valorem ACFTA - Zero *
17-490	"CopiTox MB Toxin Binder"	2309.90.20	MFN - Zero
17-496	"TOBACOLL P8176A"	3505.20.00	EXPORT DUTY - Zero
17-502	"KEYTON M70 - PASSENGER VAN"	8703.22.90	MFN - 30% Ad Valorem ACFTA - 20% Ad Valorem*
17-518	"FC BLACK PEPPER F20581"	3302.10.90	MFN - 1% Ad Valorem
17-527	"CADBURY DAIRY MILK FRUIT & NUT"	1806.32.00	MFN - 7% Ad Valorem ATIGA - Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

2017-12-03 p.2



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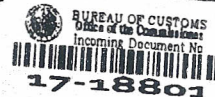
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

07 December 2017

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED

DEC 08 2017

BY: *[Signature]* TIME: 12:23



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

Dear **Commissioner Lapeña**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-419, 17-445, 17-447, 17-459, 17-468, 17-469, 17-490, 17-496, 17-502, 17-518, and 17-527, together with their respective brochures/technical literature, issued from 05 to 06 December 2017.

Thank you.

Very truly yours,

[Signature]

MARILOU P. MENDOZA
Chairperson



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	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3504.00.00 MFN - 1% ad valorem		17-419
		3	DATE ISSUED
			DEC 05 2017

4	DESCRIPTION OF GOOD
	“BEEF COLLAGEN FIBER BCF 90”
	<p>Based on the product specifications, production process flowchart, safety data sheet, and sample submitted, subject article is a 100% beef collagen in the form of ivory white fiber with neutral taste and smell. It contains 90% ±3 protein and 5%±2 fat. It is produced by mincing beef collagen, followed by dehydrating, and milling. Packed inside polyethylene bags and in 15 kg cardboard boxes, it is added to hamburger and meat preparations, cold and reformed meats, cooked and emulsified products, and dried and semi-cooked products, at a rate of 1-2% to increase meat protein content.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 35.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, other protein substances and their derivatives, not covered by a more specific heading in the Nomenclature; and hide powder, whether or not chromed. Hide powder is virtually pure collagen and is obtained by careful preparation from fresh skins.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3504.00.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00492</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

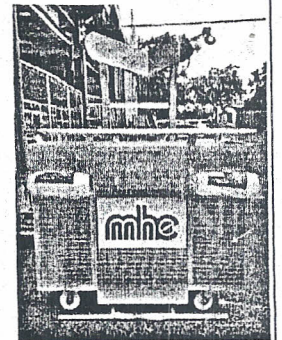
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8431.31.20 MFN – 1% ad valorem ATIGA – Zero		17- 445
		3	DATE ISSUED
			DEC 05 2017

4 DESCRIPTION OF GOOD**“GONDOLA CRADLE for CHAMELEON I 1600”**

Based on the product brochure submitted, subject article is an aluminium platform (cradle) with castor wheels for a hoist-type passenger lift. The platform has a metal frame where the 2-rope (double active) suspension hoisting drum system (imported separately) will be attached. It has dimensions of 1600 mm x 630 mm x 1100 mm. Subject article is part of lifting machinery that is used to lift workers, site personnel, or engineers during installation of curtain walls and windows, window cleaning, and external renovation and decoration of buildings, bridges, chimneys, silos and other structures.

**5 REASONS FOR CLASSIFICATION**

Heading 84.31 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts for use solely or principally with the machinery of headings 84.25 to 84.30. The heading includes, among others, cabins, cages and platforms for lifts, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 8431.31.20, 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



17-00493



REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8431.49.90 MFN – 1% ad valorem ATIGA – Zero		17-447
		3	DATE ISSUED
			DEC 07 2017

4	DESCRIPTION OF GOOD														
	<p>“TOKAI SOLID SKID-STEER TIRE (TIRE WITH STEEL RIM)”</p> <p>Based on the product brochure and technical specifications submitted, subject article is a steel wheel fitted with solid rubber tire. Intended for use with Bobcat skid-steer loader, subject article has the following specifications:</p>														
	<table border="1" style="margin: auto;"> <thead> <tr> <th>Tire Size</th> <th>Rim Size</th> <th>Overall Diameter</th> <th>Section Width</th> <th>Tread Width</th> <th>Tread Width</th> <th>Max Load</th> </tr> </thead> <tbody> <tr> <td>31 x 10-20</td> <td>7.5</td> <td>31 inches</td> <td>10 inches</td> <td>9 inches</td> <td>1.5 inches</td> <td>6600 lbs</td> </tr> </tbody> </table>	Tire Size	Rim Size	Overall Diameter	Section Width	Tread Width	Tread Width	Max Load	31 x 10-20	7.5	31 inches	10 inches	9 inches	1.5 inches	6600 lbs
Tire Size	Rim Size	Overall Diameter	Section Width	Tread Width	Tread Width	Max Load									
31 x 10-20	7.5	31 inches	10 inches	9 inches	1.5 inches	6600 lbs									

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.31 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts for use solely or principally with the machinery of headings 84.25 to 84.30.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8431.49.90, 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>FOR THE COMMISSION</p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p style="text-align: center;">Republic of the Philippines TARIFF COMMISSION</p> <p style="text-align: center;">17-00499</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

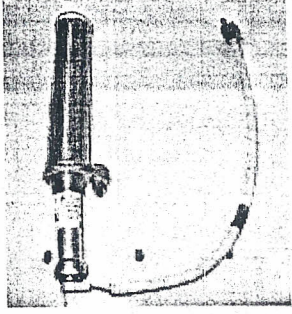
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		17- 459	
AHTN 8412.31.00 MFN – 1% ad valorem		3	DATE ISSUED
		DEC 07 2017	

4 DESCRIPTION OF GOOD

“HOOD HINGE ACTUATOR”

Based on the product description and photos submitted, subject article is a pneumatically-powered metal cylinder containing a metal piston, small pyrotechnically-activated gas generator in a molded plastic cap, and actuator connected to pigtail wire with plastic insulated connector. Subject article is a one (1)-time use part of an electronic pedestrian protection (EPP) system activated by a series of sensors that is connected to the hinge of a motor vehicle's hood. During a collision between a pedestrian and the vehicle, the gas generator is expanded, slightly lifting the hood to reduce the impact on the head or torso of the pedestrian.



5 REASONS FOR CLASSIFICATION

Heading 84.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other engines and motors. The pertinent Harmonized System (HS) Explanatory Notes (EN) includes, among others, pneumatic power engines and motors. These engines use an external source of compressed air (or other gases) and, in principle, resemble a steam piston engine or, in some cases, a steam turbine. In suitable cases they may have burners or other heating devices to increase the air pressure (and hence the expansion energy) and also to prevent the cylinders from frosting due to a rapid drop in temperature. This group also includes, among others, pneumatic cylinders consisting, for example, of a brass or steel barrel and a piston operated by compressed air applied on one side (single-acting) or on both sides (double-acting) of the piston, the energy of the gas under pressure being converted into a linear motion. These cylinders are used on machine-tools, construction machinery, steering mechanisms, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 8412.31.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson





REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9404.90.90 MFN – 15% ad valorem ACFTA – Zero		17-468
		3	DATE ISSUED
			DEC 05 2017

4 DESCRIPTION OF GOOD**“STANDARD TEXTILE DUVET INSERT (SYNTHETIC)”**

Based on the information submitted, subject article is a plain white bed cover made of 200 gsm synthetic (100% polyester) inner material and 100% cotton outer fabric. It has a dimension of 264 cm x 225 cm and will be inserted inside a removable, washable, outer cover.

5 REASONS FOR CLASSIFICATION

Heading 94.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, articles of bedding and similar furnishing which are sprung or stuffed or internally fitted with any material (cotton, wool, horsehair, down, synthetic fibres, etc.), or are of cellular rubber or plastics (whether or not covered with woven fabric, plastics, etc.). For example, quilts and bedspreads (including counterpanes, and also quilts for baby-carriages), eiderdowns and duvets (whether of down or any other filling), mattress-protectors (a kind of thin mattress placed between the mattress itself and the mattress support), bolsters, pillows, cushions, pouffes, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 9404.90.90 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



17-00494





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9404.90.10 MFN - 15% ad valorem ACFTA - Zero		17-469
		3	DATE ISSUED
			DEC 05 2017

4	DESCRIPTION OF GOOD
	"STANDARD TEXTILE MATTRESS PROTECTOR"
	<p>Based on the material composition, production flowchart, and sample submitted, subject article is a white bedding consisting of 50% cotton and 50% polyester fabric filled with 100% polyester material. Subject article measures 180 cm x 200 cm (WxL) and is used to protect the mattress from marks and stains and, at the same time, protect the sleeper against dust mites and bed bugs.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 94.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, articles of bedding and similar furnishing which are sprung or stuffed or internally fitted with any material (cotton, wool, horsehair, down, synthetic fibres, etc.), or are of cellular rubber or plastics (whether or not covered with woven fabric, plastics, etc.). For example, among others, quilts and bedspreads (including counterpanes, and also quilts for baby-carriages), eiderdowns and duvets (whether of down or any other filling), mattress-protectors (a kind of thin mattress placed between the mattress itself and the mattress support), bolsters, pillows, cushions, pouffes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9404.90.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".</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>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>
	  Republic of the Philippines TARIFF COMMISSION 17-00495

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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 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN – Zero		17-490
		3	DATE ISSUED
			DEC 07 2017

4 DESCRIPTION OF GOOD

"CopiTox MB Toxin Binder"

Based on the brochure, certificate of feed product registration from the Bureau of Animal Industry (BAI), quality certificate, and sample submitted, subject article is a mycotoxin binder composed of yeast product, bentonite, sepiolite, purified diatomaceous earth, butilhidroxitoluen, calcium propionate, emulsifiers, stabilizers, thickeners, gelling agents, antioxidants, and preservatives. It is an adsorbent, non-digestible mixture to which the mycotoxins in the gastrointestinal tract adhere thus preventing its absorption into an animal's body. Subject article is added to feeds at a rate of 1 kg per tonne according to the type of formula or quality of raw material for poultry and livestock.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc., and those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, 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

MARILOU P. MENDOZA
 Chairperson




17-00501



REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2017 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3505.20.00 Export Duty- Zero		17-496
		3	DATE ISSUED
			DEC 05 2017

4	DESCRIPTION OF GOOD
	“TOBACOLL P8176A”
	<p>Based on the declaration of chemical composition, packaging material, label information, and sample submitted, subject article is a glue consisting of dextrin, defoamer, borax and water. Packed in 20 kg plastic containers, subject article is used as packaging adhesive in the cigarette industry.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 35.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, glues based on starches, or on dextrans or other modified starches. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, dextrin glues consisting of dextrin in aqueous solution or mixed with other substances (e.g., magnesium chloride).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3505.20.00.</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> MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">  Republic of the Philippines TARIFF COMMISSION 17-00497 </div> </div>




REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8703.22.90 MFN - 30% ad valorem ACFTA - 20% ad valorem</p>		17-502	
		3	DATE ISSUED
		DEC 07 2017.	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“KEYTON M70 - PASSENGER VAN”</p> <p>Based on the technical brochure submitted, subject article is a completely built-up (CBU), front-wheel-driven, minivan with gross vehicle weight of 1,850 kg. It is powered by a gasoline engine with piston displacement of 1,250 cc. Measuring 4,071 mm x 1,677 mm x 1,902 mm (LxWxH), subject article is used for the transport of up to eight (8) persons.</p> 	

5	REASONS FOR CLASSIFICATION
<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons. The classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are principally designed for the transport of persons rather than for the transport of goods (heading 87.04). These features are especially helpful in determining the classification of motor vehicles which generally have a gross vehicle weight rating of less than 5 tonnes and which have a single enclosed interior space comprising an area for the driver and passengers and another area that may be used for the transport of both persons and goods. Included in this category of motor vehicles are those commonly known as "multipurpose" vehicles (e.g., van-type vehicles, sports utility vehicles, certain pick-up type vehicles).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.90, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form "E".</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> MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">  Republic of the Philippines TARIFF COMMISSION 17-00502 </div> </div>	

2017-12-033 p.12



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3302.10.90 MFN - 1% ad valorem</p>		17-518	
		3	DATE ISSUED
		DEC 05 2017	

4 DESCRIPTION OF GOOD

“FC BLACK PEPPER F20581”

Based on the technical data, manufacturing process flow, safety data sheet, and sample submitted, subject article is a black pepper extract, spray-dried in a dispersion of modified cornstarch. It is in the form of pale green to straw-yellow powder. Subject article is packed in 100 lb bags and is to be used as a raw material for food products.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonized Tariff Nomenclature (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.


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





17-00496

2017-12-033p.12



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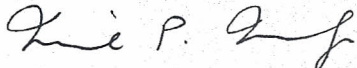
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	AHTN 1806.32.00 MFN - 7% ad valorem ATIGA - Zero	2	TCC (AR) NO.
				17-527
			3	DATE ISSUED
			DEC 05 2017	

4	DESCRIPTION OF GOOD
<p align="center">"CADBURY DAIRY MILK FRUIT & NUT"</p> <p>Based on the product summary report submitted, subject article is a milk chocolate bar embedded with raisins and almonds. It is prepared from sugar, milk solids, cocoa mass, raisins, cocoa butter, almonds, vegetable fat, whey powder, emulsifiers, and synthetic flavor. Subject article is to be imported in 30 gram, 65 gram, and 100 gram bars.</p> 	

5	REASONS FOR CLASSIFICATION
<p>Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</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 align="right">FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson	
