

2018-06-008



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



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

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCCG

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : June 5, 2018

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 02-08 May 2018 for various imported articles. The same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-099	"SSI SCHAEFER EXYZ STORAGE AND RETRIEVAL MACHINE, TYPE: Exyz5-1200.32-1"	8428.90.90	MFN – Zero
18-103	"CHEF GOURMET (100% ITALIAN TOMATO) CRUSHED TOMATOES"	2002.90.90	MFN – 15% Ad Valorem
18-104	"NESTLE® COOKIE CRISP®"	1904.10.10	MFN – 15% Ad Valorem ATIGA – Zero*

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18-115	"KUMON® BINDER"	3926.10.00	MFN – 15% Ad Valorem ATIGA – Zero*
18-120	"POSTECH PT-BS-020 OMNI BARCODE SCANNER"	8471.90.10	MFN – Zero* ATIGA – Zero*
18-123	"STEVIA EXTRACT POWDER (STEVIOL GLYCOSIDES)"	2938.90.00	MFN – 3% Ad Valorem ACFTA – Zero*
18-125	"BYD E5"	8703.80.97	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*
18-126	"BYD E6 ELECTRIC WAGON"	8703.80.98	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*
18-138	"NESTLÉ® MILO® NUGGETS™ (30 g)"	1806.90.90	MFN – 7% 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

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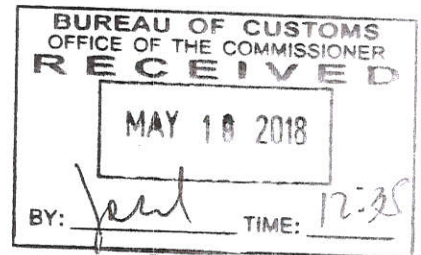
TCOC Ref. No. 18-049

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Informal *137-3/4*
Received by *[Signature]*
Date: *05/11/18*
Time: *3:05*

09 May 2018

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. 18-099, 18-103, 18-104, 18-115, 18-120, 18-123, 18-125, 18-126, and 18-138, issued from 02 to 08 May 2018.

Thank you.

Very truly yours,

[Handwritten Signature]
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

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2018-06-008 P-4

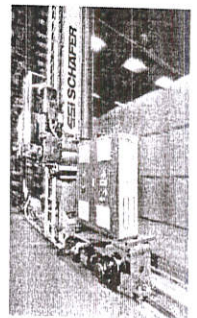


REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8428.90.90 MFN – Zero		18-099
		3	DATE ISSUED
			MAY 08 2018

4	DESCRIPTION OF GOOD																									
	<p>“SSI SCHAEFER EXYZ STORAGE AND RETRIEVAL MACHINE, TYPE: Exyz5-1200.32-1”</p> <p>Based on the brochure and technical specifications submitted, subject article is a single-mast stacking machine with a forklift-type mechanism (telescopic twin forks). It is designed to store, retrieve or relocate pallets from defined storage locations. This machine can be operated in three different modes (automatic, semi-automatic or service) and travels along a drive rail which is mounted on the ground plate. Subject article has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th rowspan="2">Payload (kN)</th> <th rowspan="2">Total Weight (kN)</th> <th colspan="2">Overall Dimension (mm)</th> <th colspan="2">Speed (m/min)</th> <th colspan="3">Drive Motor Power (kW)</th> </tr> <tr> <th>Height</th> <th>Width</th> <th>Travelling</th> <th>Lifting</th> <th>Travel</th> <th>Lift</th> <th>Fork</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">12</td> <td style="text-align: center;">190</td> <td style="text-align: center;">32,000</td> <td style="text-align: center;">1,550</td> <td style="text-align: center;">180</td> <td style="text-align: center;">45</td> <td style="text-align: center;">2 x 11</td> <td style="text-align: center;">18.5</td> <td style="text-align: center;">1.5</td> </tr> </tbody> </table>	Payload (kN)	Total Weight (kN)	Overall Dimension (mm)		Speed (m/min)		Drive Motor Power (kW)			Height	Width	Travelling	Lifting	Travel	Lift	Fork	12	190	32,000	1,550	180	45	2 x 11	18.5	1.5
Payload (kN)	Total Weight (kN)			Overall Dimension (mm)		Speed (m/min)		Drive Motor Power (kW)																		
		Height	Width	Travelling	Lifting	Travel	Lift	Fork																		
12	190	32,000	1,550	180	45	2 x 11	18.5	1.5																		



5	REASONS FOR CLASSIFICATION
	<p>Heading 84.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of the lifting and handling machinery of headings 84.25 to 84.27, this heading covers a wide range of machinery for the mechanical handling of materials, goods, etc. (lifting, conveying, loading, unloading, etc.). They remain here even if specialised for a particular industry, for agriculture, metallurgy, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8428.90.90, with a Most Favoured Nation (MFN) rate of duty of zero.</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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2002.90.90 MFN - 15% ad valorem		18-103
		3	DATE ISSUED
			MAY 02 2018

4 DESCRIPTION OF GOOD

“CHEF GOURMET (100% ITALIAN TOMATO) CRUSHED TOMATOES”

Based on the product specifications, production process flowchart, and sample submitted, subject article is a thick blend of crushed tomatoes (pulp), evaporated tomato juice, and citric acid. The mixture is pre-sterilized through a series of heating and holding phases, then packed and pasteurized in 2,500-gram and 4,050-gram tinplate cans.



5 REASONS FOR CLASSIFICATION

Heading 20.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tomatoes prepared or preserved otherwise than by vinegar or acetic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes homogenised prepared or preserved tomatoes (e.g., tomato purée, paste or concentrate) and tomato juice of which the dry weight content is 7 % or more. However, the heading excludes tomato ketchup and other tomato sauces (heading 21.03) and tomato soup and preparations therefor (heading 21.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2002.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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

[Signature]
MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00146

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 1904.10.10 MFN – 15% ad valorem ATIGA – Zero			18-104
		3	DATE ISSUED
		MAY 03 2018	

4 DESCRIPTION OF GOOD

“NESTLE® COOKIE CRISP®”

Based on the ingredient list, manufacturing flowchart, and sample submitted, subject article is a crisp chocolate-flavoured breakfast cereal made mainly from whole wheat grain flour, corn semolina, sugar, chocolate-flavoured flakes, wheat starch, glucose syrup, cocoa powder (1.5-2.5%), and palm oil. It is obtained by mixing the homogenized dry raw materials with steam and water to form dough followed by cooking, shaping into mini-cookies, drying, and sugar-coating (including the chocolate-flavoured flakes). Packed in cartons with a net weight of 330 grams or 180 grams, subject article is intended to be consumed during breakfast by children.



5 REASONS FOR CLASSIFICATION

Heading 19.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa (not more than 6%), etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran. Corn flakes are made from grains of maize by removing the pericarp and the germ, adding sugar, salt and malt extract, softening with steam and then rolling into flakes and roasting in a rotary oven. The same process may be applied to wheat or other cereal grains.

In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.10, 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”.

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



18-00147

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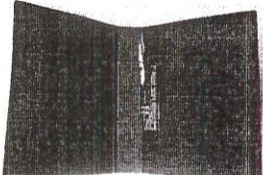
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REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.10.00 MFN – 15% ad valorem ATIGA – Zero		18-115
		3	DATE ISSUED
			MAY 08 2018

4	DESCRIPTION OF GOOD
	<p align="center">“KUMON® BINDER”</p> <p>Based on the sample submitted, subject article is a A5-size, plastic binder fitted with a metal lever clip inside. Available in blue and red colors, subject article is used to bind students' worksheets.</p> <div style="display: flex; justify-content: center; gap: 20px;">   </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or gluing together sheets of plastics.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3926.10.00, 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> <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> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">   <p>Republic of the Philippines TARIFF COMMISSION 18-00149</p> </div> <div style="text-align: center;"> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> </div>


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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8471.90.10		18-120
	MFN – Zero	3	DATE ISSUED
	ACFTA – Zero		MAY 08 2018

4	DESCRIPTION OF GOOD
	<p align="center">“POSTECH PT-BS-020 OMNI BARCODE SCANNER”</p> <p>Based on the product specifications submitted, subject article is a hands-free, laser barcode reader. It scans one-dimensional (1D) barcodes from five (5) scan directions at a speed of up to 1,500 times per second. It supports multiple interfaces such as PS/2 (Personal System/2), RS-232 (Recommended Standard No. 232), and standard USB. It has a voltage rating of 5 VDC, operating current of 270 mA, and measures 14.3 cm x 6.8 cm x 7.3 cm (HxWxD). Subject article is designed for industrial, commercial (including supermarkets), tax affairs, and transportation applications.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, optical readers. These do not require the use of special ink. The characters are read directly by a series of photoelectric cells and translated on the binary code principle. This group also includes bar code readers. These machines generally use photosensitive semiconductor devices, e.g., laser diodes, and are used as input units in conjunction with an automatic data processing machine, or with other machines, e.g., cash registers. They are designed for working in the hand, for placing on a table or for fixing to a machine.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8471.90.10, 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”.</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> <p align="right"><i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>   <p align="center">18-00150</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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2938.90.00 MFN - 3% ad valorem ACFTA - Zero		18-123
		3	DATE ISSUED
			MAY 08 2018

4	DESCRIPTION OF GOOD
	“STEVIA EXTRACT POWDER (STEVIOL GLYCOSIDES)” Based on the certificate of analysis, material safety data sheet, and composition statement submitted, subject article is a stevia extract in the form of white, fine powder consisting of, at minimum, 95% steviol glycosides (stevioside, rebaudioside A, rebaudioside C, rebaudioside B, rebaudioside D, rebaudioside F, and dulcoside A). Packed in 25 kg drums and 20 kg cartons, subject article is used as a sweetener and sugar substitute in the food industry.

5	REASONS FOR CLASSIFICATION
	<p>Heading 29.38 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also covers natural mixtures of glycosides and of their derivatives (e.g., a natural mixture of digitalis glycosides containing purpurea glycosides A and B, digitoxin, gitoxin, gitaloxin, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2938.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>[Signature]</i> MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;"><p>18-00151</p></div>

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2018-06-008 P.10



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.97 MFN - 30% ad valorem ACFTA- 30% ad valorem		18-125
		3	DATE ISSUED
			MAY 08 2018

4 DESCRIPTION OF GOOD

“BYD E5”

Based on the product specifications and brochure submitted, subject article is a completely built-up (CBU) sedan powered by an electric motor. It has the following specifications:

BYD E5	
Battery Type	BYD Iron-Phosphate
Maximum Motor Power (kW)	160
Overall Dimensions (LxWxH;mm)	4,680 x 1,765 x 1,500
Seating Capacity	5
Gross Vehicle Weight (kg)	2,200



5 REASONS FOR CLASSIFICATION

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; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8703.80.97, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, 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

[Signature]

MARILOU P. MENDOZA
 Chairperson



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			18-126
		3	DATE ISSUED
	AHTN 8703.80.98 MFN – 30% ad valorem ACFTA – 30% ad valorem	MAY 08 2018	

4 DESCRIPTION OF GOOD

“BYD E6 ELECTRIC WAGON”

Based on the product specifications submitted, subject article is a brand new, completely built-up (CBU) electric car designed for the transport of five (5) persons. It has the following specifications:

BYD E6	
Max. Motor Power (kW)	90
Battery Type	BYD Iron-Phosphate
Battery Capacity (kWh)	80
Overall Dimension (LxWxH) (mm)	4,560 x 1,822 x 1,630
Gross Vehicle Weight (kg)	2,720



5 REASONS FOR CLASSIFICATION

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; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, 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
MARILOU P. MENDOZA
Chairperson

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.90.90 MFN – 7% ad valorem ATIGA – Zero		18-138
		3	DATE ISSUED
			MAY 02 2018

4 DESCRIPTION OF GOOD

“NESTLÉ® MILO® NUGGETS™ (30 g)”

Based on the certificate of ingredients, manufacturing flowchart, and sample submitted, subject article is a chocolate-flavoured confectionery in the form of nuggets. It is made from sugar, vegetable fat and oil, skimmed milk powder, cocoa powder (7-9%), malt extract, maltodextrin, whey powder, vitamins and minerals, emulsifier, and natural identical flavor. Subject article is packed in metallized plastic packaging with a net weight of 30 grams.



5 REASONS FOR CLASSIFICATION

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. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

In view thereof, subject article is classified under AHTN 2017 subheading 1806.90.90, 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”.

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



18-00145

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson