



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](http://www.customs.gov.ph) Tel. Nos. 527-4537, 527-1935

MASTER COPY

*amp*

**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 8, 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 24 November 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
17-415	"PORK PROTEIN GRANULES PG 80"	3504.00.00	MFN - 1% Ad Valorem
17-416	"PORK PROTEIN POWDER CC 400"	3504.00.00	MFN - 1% Ad Valorem
17-417	"PORK PROTEIN POWDER LC 300"	3504.00.00	MFN - 1% Ad Valorem
17-418	"PORK PROTEIN POWDER CCI 200"	3504.00.00	MFN - 1% Ad Valorem
17-443	"SRB FLOUR (MALTED BARLEY)"	1107.10.00	MFN - 1% Ad Valorem
17-487	"CADBURY 5STAR"	1806.31.00	MFN - 7% Ad Valorem AIFTA -- 5% Ad Valorem*
17-491	"SHIFT SHIN GUARD"	9506.99.20	MFN - 1% Ad Valorem AKFTA -- Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

2017-12-021 P.2



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

MASTER COPY

Internal Admin. Group

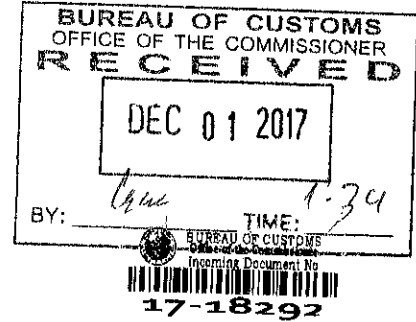
Received by: MICKY REYES

Date: 12-04-17

Time: 10

01 December 2017

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




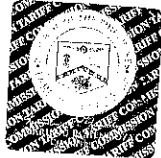
Dear **Commissioner Lapeña**:

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. 17-415, 17-416, 17-417, 17-418, 17-443, 17-487, and 17-491, together with their respective brochures/technical literature, issued on 24 November 2017.

Thank you.

Very truly yours,

  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

2017-12-021 P. 3



MASTER COPY *amp*

REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION  
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>  AHTN 3504.00.00 MFN – 1% ad valorem	<b>2</b>   <b>TCC (AR) NO.</b> 17-415
	<b>3</b>   <b>DATE ISSUED</b> <b>NOV 24 2017</b>

**4** | **DESCRIPTION OF GOOD**

**“PORK PROTEIN GRANULES PG 80”**

Based on the technical specifications, production process flow, safety data sheet, and sample submitted, subject article is a pork protein in the form of brown dehydrated granules containing 85%±3 protein. It is produced by mincing pork trimmings, followed by cooking, decanting, dehydrating, sieving, and packing. Packed in 25 kg polyethylene bags with three (3) layers of paper, subject article is used as meat replacer for pork ground meat products, sausages, and ready meals, among others.

**5** | **REASONS FOR CLASSIFICATION**

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. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other protein substances and their derivatives, not covered by a more specific heading in the Nomenclature.

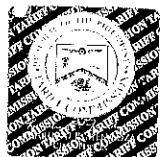
In view thereof, subject article is classified under AHTN 2017 subheading 3504.00.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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



17-00485

2017-12-021 P-4



MASTER COPY

amj

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	17-416
	3   DATE ISSUED
	NOV 24 2017

4 | DESCRIPTION OF GOOD

“PORK PROTEIN POWDER CC 400”

Based on the product specifications, production process flowchart, safety data sheet, and sample submitted, subject article is a pork protein in the form of beige thin powder containing 90% ±3 protein. It is produced by mincing pork skin followed by cooking, decanting, dehydrating, pressing, and grinding. Packed in 25 kg polyethylene bags with three (3) layers of paper, subject article is added to emulsified products such as hams, cooked sausages, frankfurter, Vienna sausage, and hotdogs, among others, at a rate of 1-2% to increase meat protein content.

5 | REASONS FOR CLASSIFICATION

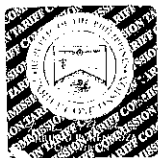
Heading 35.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other protein substances and their derivatives, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, other protein substances and their derivatives, not covered by a more specific heading in the Nomenclature.

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.

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



2017-12-021 P5



MASTER COPY *amg*

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- 417
	3   DATE ISSUED
	NOV 24 2017

4 | DESCRIPTION OF GOOD

“PORK PROTEIN POWDER LC 300”

Based on the technical specifications, production process flow, safety data sheet, and sample submitted, subject article is a pork protein in the form of pale beige, thin powder containing 85%±3 protein. It is produced by mincing pork trimmings, followed by cooking, decanting, dehydrating, sieving, and packing. Packed in 25 kg polyethylene bags with three (3) layers of paper, subject article is used as flavour enhancer for pork ground meat products, and sausages, among others.

5 | REASONS FOR CLASSIFICATION

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. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other protein substances and their derivatives, not covered by a more specific heading in the Nomenclature.

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.

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



2017-12-021 P. 6



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>
<p><b>AHTN 3504.00.00</b> <b>MFN – 1% ad valorem</b></p>	

<b>2</b>	<b>TCC (AR) NO.</b>
17-418	
<b>3</b>	<b>DATE ISSUED</b>
NOV 24 2017	

**4 DESCRIPTION OF GOOD**

**“PORK PROTEIN POWDER CCI 200”**

Based on the technical specifications, production process flowchart, safety data sheet, and sample submitted, subject article is a pork protein, containing 88%±3 protein, in the form of very thin, light beige powder with characteristic roasted pork smell and taste. It is produced by mincing pork skin, followed by extraction of water and fat through dehydration, cooking in the oven, and pressing. The product then undergoes grinding, sieving, and packing. Packed in 25 kg polyethylene bags with three (3) layers of paper, subject article is dispersed in a brine and injected to meat through the use of high pressure injector. It is used to increase meat protein content and is suitable for fresh meat, cooked ham, bacon, and smoked products.

**5 REASONS FOR CLASSIFICATION**

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. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other protein substances and their derivatives, not covered by a more specific heading in the Nomenclature.

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.

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



17-00488

2017-12-021 P-7



MASTER COPY

*amj*

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 1107.10.00 MFN – 1% ad valorem</p>		17-443	
		3	DATE ISSUED
		NOV 24 2017	

4 DESCRIPTION OF GOOD

“SRB FLOUR (MALTED BARLEY)”

Based on the manufacturing process flow, product specification, and nutritional data submitted, and information from the manufacturer's website, subject article is a high diastatic flour produced by milling unroasted malted barley. It is in the form of off-white or cream coloured powder with pleasant and characteristic odour of malted cereal. Packed in 25 kg sacks, subject article is used to enhance the texture and to improve the surface browning of yeasted goods.

5 REASONS FOR CLASSIFICATION

Heading 11.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers malt, whether or not roasted. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that malt is germinated grain (most frequently barley), which is usually subsequently dried in hot-air kilns (malt-kilns). It has faint wrinkles running from end to end and is brownish-yellow outside and white inside. It leaves tracing marks like chalk and, unlike non-malted grain, it usually floats on water and is also friable. Malt has a characteristic odour of cooked grain and a faintly sweetened flavour. This heading covers whole malt, ground malt and malt flour.

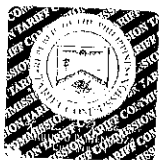
In view thereof, subject article is classified under AHTN 2017 subheading 1107.10.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

*Mari Lou P. Mendoza*

MARILOU P. MENDOZA  
Chairperson



2017-12-021 P-8



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1806.31.00</b>		<b>17-487</b>
	<b>MFN - 7% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AIFTA- 5% ad valorem</b>		<b>NOV 24 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CADBURY 5STAR"</b>
	<p>Based on the duly certified complete product composition and sample submitted, subject article is a chocolate bar filled with chewy chocolate-caramel mixture with crunchy biscuit pieces. It contains sugar, hydrogenated vegetable oil, glucose syrup, milk powders, cocoa butter, biscuits, milk fat, emulsifiers, cocoa powder, humectants, salt, acidity regulator, nature identical and artificial (vanilla, butter, chocolate, and caramel) flavours. Subject article is available in 15 gram and 45 gram packs for retail sale.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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. 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).</p> <p>Subheading EN to 1806.31 states that the term "filled" covers blocks, slabs or bars consisting of a centre composed of, e.g., cream, crusted sugar, desiccated coconut, fruit, fruit paste, liqueurs, marzipan, nuts, nougat, caramel or combinations of these products, enrobed with chocolate. Solid blocks, slabs or bars of chocolate containing, for example, cereal, fruit or nuts (whether or not in pieces), embedded throughout the chocolate, are not regarded as "filled".</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1806.31.00 with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "A".</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><b>MARILOU P. MENDOZA</b> Chairperson</p>





2017-12-021 P.9



MASTER COPY *amp*


REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9506.99.20 MFN - 1% ad valorem AKFTA - Zero		17-491
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 24 2017.

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SHIFT SHIN GUARD”</b>
	<p>Based on the material composition and samples submitted, subject article is a protective sports equipment. It has an inner material (pad) made of ethylene vinyl acetate (EVA) sponge and an outer material made of bicast leather covered with polyurethane (PU). Fitted with elastic straps with hook and loop fasteners, subject article is worn by taekwondo players to protect their shins from injury.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 95.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in Chapter 95. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, requisites for other sports and outdoor games, e.g., protective equipment for sports or games, e.g., fencing masks and breast plates, elbow and knee pads, cricket pads, shin-guards, ice hockey pants with built-in guards and pads.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9506.99.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</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><b>FOR THE COMMISSION</b></p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>17-00491</p>