

2017-03-024



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

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14 March 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

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 from March 6-8, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
16-357	"CP SHRIMP WONTON WITH NOODLES IN TOM YUM SOUP"	1902.20.30	MFN – 15% Ad Valorem ATIGA – Zero*
16-359	"CP SHRIMP WONTON IN TOM YUM SOUP"	1902.20.30	MFN – 15% Ad Valorem ATIGA – Zero*
16-366	"CP SHRIMP WONTON NOODLE WITH VEGETABLE"	1902.30.40	MFN – 15% Ad Valorem ATIGA – Zero*
16-370	"CP EASY SNACK JAPANESE GOLDEN CRISPY"	1602.32.90A	MFN – 40% Ad Valorem ATIGA – Zero*
16-371	"CP SNACK HONEY WINGS"	1602.32.90A	MFN – 40% Ad Valorem ATIGA – Zero*

** Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

For your information and guidance and strict compliance.

Atty. EDWARD JAMES A. DY BUCO

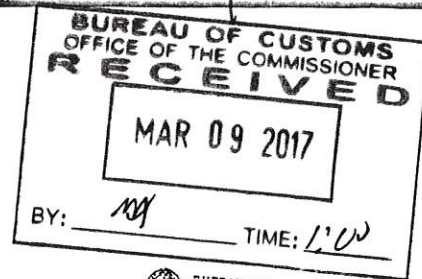
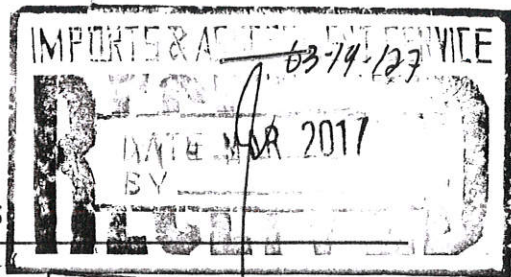
Deputy Commissioner
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



08 March 2017

COMMISSIONER NICANOR E. FAELDON
Bureau of Customs
Port Area, Manila

Dear **Commissioner Faeldon**:

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. 16-357, 16-359, 16-366, 16-370, and 16-371, together with their respective brochures/technical literature, issued from 06 March to 08 March 2017.

Thank you.

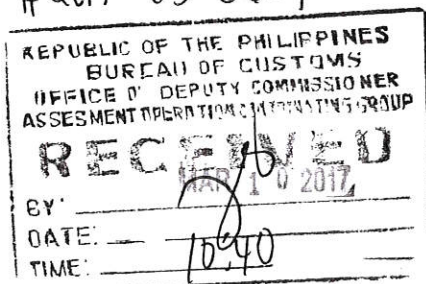
Very truly yours,

MARILOU P. MENDOZA
Chairperson

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2017-03-0604





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

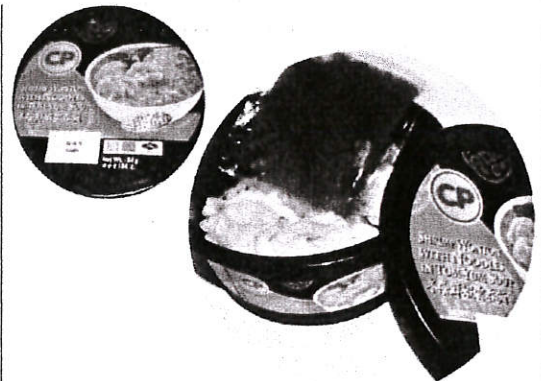
Pursuant to Section 1100 of RA 10863 (CMTA)

1 2012 AHTN CODE AND RATE/S OF IMPORT DUTY AHTN 1902.30.40 MFN - 15% ad valorem ATIGA - Zero	2 TCC (AR) NO.
	16-357
	3 DATE ISSUED
MAR 06 2017	

4 | DESCRIPTION OF GOOD

“CP SHRIMP WONTON WITH NOODLES IN TOM YUM SOUP”

Based on the brochure, product literature and sample submitted, subject article is a food preparation set consisting of three (3) pieces pasta stuffed with shrimps (wonton), noodles and tom yum paste packed in a small plastic sachet. It is packed in a plastic bowl with lid, with a net weight of 184 grams. Before consumption, the tom yum paste and water is added onto the bowl with the shrimp wontons and noodles, and is cooked in a microwave for 3 to 4 minutes.



5 | REASONS FOR CLASSIFICATION

Heading 19.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat).

In view thereof, subject article is classified under 2012 AHTN subheading 1902.30.40, 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”.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA

Chairperson



17-00042



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REPUBLIC OF THE PHILIPPINES

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

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.20.30 MFN - 15% ad valorem ATIGA - Zero		16-359
		3	DATE ISSUED
			MAR 08 2017

4 DESCRIPTION OF GOOD

“CP SHRIMP WONTON in TOM YUM SOUP”

Based on the customer product sample feedback and product brochure submitted, subject article is prepared square pasta made from wheat flour and filled/stuffed with seasoned shrimp (wontons) and tom yum paste (spices). It is packed in sealed bowls with a set of five (5) pieces of wonton and a sachet of tom yum paste with a net weight of 115 grams. Before consumption, the tom yum paste and water is mixed into the bowl with wontons, and is cooked/heated in a microwave for 2.3 to 3 minutes.



5 REASONS FOR CLASSIFICATION

Heading 19.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Stuffed pasta may be fully closed (for example, ravioli), open at the ends (for example, cannelloni) or layered, such as lasagne.

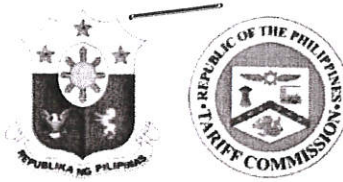
In view thereof, subject article is classified under 2012 AHTN subheading 1902.20.30, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.30.40 MFN – 15% ad valorem ATIGA – Zero		16-366
		3	DATE ISSUED
			MAR 06 2017

4 DESCRIPTION OF GOOD

“CP SHRIMP WONTON NOODLE WITH VEGETABLE”

Based on the brochure and product literature submitted, subject article is a food preparation set consisting of ramen noodles, pasta stuffed with shrimp (wonton), vegetable and a packed soup powder concentrate in a plastic sachet. The whole set is packed in a plastic bowl with lid with a net weight of 219 grams. Before consumption, the soup powder and water is added onto the bowl with the noodles, shrimp wonton and vegetable, and is cooked in a microwave at high setting for 4-5 minutes.



5 REASONS FOR CLASSIFICATION

Heading 19.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat).

In view thereof, subject article is classified under 2012 AHTN subheading 1902.30.40, 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”.

FOR THE COMMISSION

Mariou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



17-00040



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY
	AHTN 1602.32.90A MFN - 40% ad valorem ATIGA - Zero

2	TCC (AR) NO.
	16-370
3	DATE ISSUED
	MAR 06 2017

4 DESCRIPTION OF GOOD

“CP EASY SNACK JAPANESE GOLDEN CRISPY”

Based on the brochure, product specifications and sample submitted, subject article is a frozen, pre-cooked, prepared meal containing 56% by weight of chicken leg meat, water, modified starch, edible gum, salt, soy bean, wheat, flavour enhancer, humectant, wheat flour, potato starch, rice flour, egg powder, raising agent, corn starch, palm oil, colour, yeast extract, black pepper extract, sugar and maltodextrin. Packed in 350 g airtight retail bags, subject article is deep-fried for 4-5 minutes before serving.



5 REASONS FOR CLASSIFICATION

Note 2 to Chapter 16 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading 16.02 of the 2012 AHTN covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03).

In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A with a Most Favoured Nation (MFN) rate of duty of 40% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



17-00043



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY
	AHTN 1602.32.90A MFN - 40% ad valorem ATIGA - Zero

2	TCC (AR) NO.
	16-371
3	DATE ISSUED
	MAR 06 2017

4 DESCRIPTION OF GOOD

“CP EASY SNACK HONEY WINGS”

Based on the brochure, product specifications and sample submitted, subject article is a frozen, pre-cooked, prepared meal containing 80% by weight chicken meat (middle wings). The chicken meat is marinated, pre-fried, oven-steamed, glazed with sauce and frozen. Packed in 380 g airtight retail bags, subject article is reheated in the microwave oven for 3-4 minutes before serving.



5 REASONS FOR CLASSIFICATION

Note 2 to Chapter 16 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading 16.02 of the 2012 AHTN covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03).

In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A with a Most Favoured Nation (MFN) rate of duty of 40% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



17-00041