



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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, AOCG

SUBJECT : TARIFF COMMISSION CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 17 March 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 11 March 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-268	"DXN CIN-G"	2106.90.99	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

AOCG Memo No. 137-2021 p.2



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BOC-09-19705

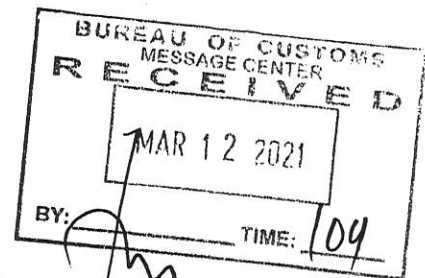
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-016

11 March 2021

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:

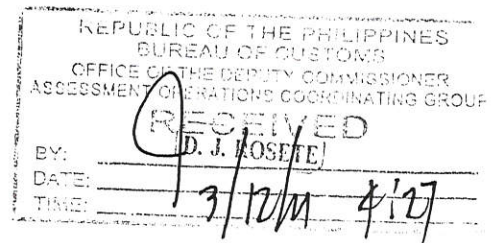
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-268, issued by this Commission on 11 March 2021. These Advance Ruling have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MARISSA MARICOSA A. PADERON, PhD

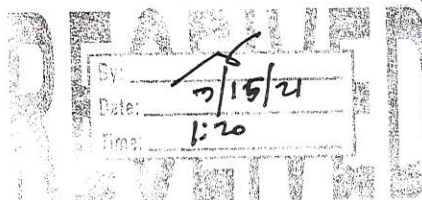
Commissioner
Officer-In-Charge



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



CERTIFICATION NUMBER:
AJA16-0171

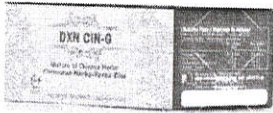




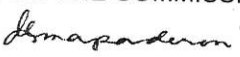
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN - 7% ad valorem ATIGA - Zero		20-268
		3	DATE ISSUED
			11 March 2021

4	DESCRIPTION OF GOOD
	<p>“DXN CIN-G”</p> <p>Based on the product brochure, manufacturing process flowchart, product information sheet, product ingredient declaration, and photograph of the product submitted, subject article is an herbal soup preparation composed of dried, sliced herbs and spices (kudzu root, white peony root, <i>Millettia dielsiana</i>, Chinese cassia, liquorice, clematis root, and large-leaf gentian root). Packed in a cardboard box containing five (5) 60-g foil packs, subject article is added with water and cooked for twenty (20) minutes prior to consumption.</p>
	  

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal “teas”, (e.g., those having laxative, purgative, diuretic or carminative properties), including products which are claimed to offer relief from ailments or contribute to general health and well-being.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">  MARISSA MARICOSA A. PADERON, PhD Commissioner Officer-In-Charge </p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>



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AOCG Memo No. 137-2021 p.4

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

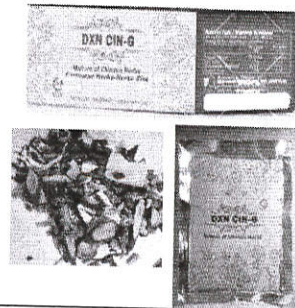
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FOR THE COMMISSION

Marissa Maricosa A. Paderon
MARISSA MARICOSA A. PADERON, PhD
Commissioner
Officer-In-Charge

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