



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



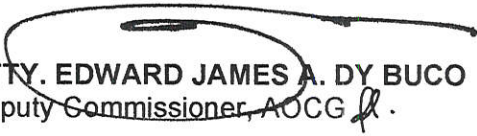
PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MEMORANDUM

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

FROM : 
Deputy Commissioner, AOCG

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

DATE : 11 December 2020

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 copies of the Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) on 01 December 2020 (for various imported articles) and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-226	"NUTRI-FOODS FORTIFIED MILK POWDER"	0402.21.30	MFN – 1% Ad Valorem AANZFTA – Zero*
20-230	"PRINGLES® ORIGINAL"	1905.90.80	MFN – 15% Ad Valorem

***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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BOC-09-17147

AOCG Memo No. 285-2020



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATIONS COORDINATING GROUP
RECEIVED
BY: *[Signature]*
DATE: 02 DEC 2020
TIME: 2:06

TCOC Ref. No. 20-104

01 December 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
DEC 02 2020
BY: *[Signature]* TIME: 1000

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 copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-226 and 20-230, issued by this Commission on 01 December 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: *The Secretary*
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS

RECEIVED
By: *[Signature]*
Date: 12/4
Time: 8:40

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos. (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Fax Number (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph





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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 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0402.21.30 MFN - 1% ad valorem AANZFTA - Zero		20-226
		3	DATE ISSUED
			01 December 2020

4	DESCRIPTION OF GOOD
	“NUTRI-FOODS FORTIFIED MILK POWDER”
	<p>Based on the product specifications, product brochure, packaging declaration, product label, and sample submitted, subject article is a fortified full cream milk powder with milk fat content, by weight, of 6.3%. It is composed of full cream milk added with arachidonic acid oil (ARA), docosahexaenoic acid oil (DHA), magnesium chloride, ferrous sulfate, and vitamin A acetate, among others. Packed in 25-g sachets, subject article is intended for children three (3) to twelve (12) years old, to help in their physical and mental development.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 4 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “milk” means full cream milk or partially or completely skimmed milk.</p> <p>The Harmonized System (HS) General Explanatory Notes to Chapter 4 state that this chapter covers, among others, dairy products such as milk, i.e., full cream milk and partially or completely skimmed milk. The product mentioned may contain, in addition to natural milk constituents (e.g., milk enriched in vitamins or mineral salts), small quantities of stabilising agents which serve to maintain the natural consistency of the product during transport in liquid state (disodium phosphate, trisodium citrate and calcium chloride, for instance) as well as very small quantities of anti-oxidants or of vitamins not normally found in the product.</p> <p>Heading 04.02 of the AHTN 2017 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent HS Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted. Milk powder may contain small quantities of starch (not exceeding 5% by weight), added, in particular, to maintain the reconstituted milk in its normal physical state.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0402.21.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.80 MFN - 15% ad valorem		20-230
		3	DATE ISSUED
			01 December 2020

4 DESCRIPTION OF GOOD

“PRINGLES® ORIGINAL”

Based on the product information sheet, ingredient list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a savoury snack in the form of light, thin, pale golden brown chips with a salty taste, umami notes, and a fried potato flavour. It is made from dried potatoes, vegetable oil, degerminated yellow corn flour, and salt, among others. It is produced by mixing the ingredients to make dough, followed by sheeting, cutting, frying, seasoning, and packing. Subject article is packed in 149-g composite cans with coated steel ends.



5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.90.80, 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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.

