



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 622-2021
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 *EB*

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

DATE : 3 December 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 29 November 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-261	"SCOTT'S DHA GUMMIES ORANGE FLAVOUR (1X60s)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-263	"SCOTT'S DHA GUMMIES STRAWBERRY FLAVOUR (1X60s)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-273	"NESTLE MILKMAID FULL CREAM RECOMBINED SWEETENED CONDENSED MILK"	0402.99.00	MFN – 5% Ad Valorem ATIGA – Zero*
21-300	"INSTANT COFFEE BLC"	In-Quota: 2101.11.10A Out-Quota: 2101.11.10B	MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero*
21-303	"PREMIX BROWN"	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*

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

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8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph



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AOCG Memo No. 622-2021 p. 2

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TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-225	"KAICENE CX70T"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem
21-262	"SCOTT'S DHA GUMMIES ORANGE FLAVOUR (12X15s)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-264	"SCOTT'S DHA GUMMIES STRAWBERRY FLAVOUR (12X15s)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-299	"INSTANT COFFEE BL"	In-Quota: 2101.11.10A Out-Quota: 2101.11.10B	MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero*
21-301	"INSTANT COFFEE BR"	In-Quota: 2101.11.10A Out-Quota: 2101.11.10B	MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% 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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-094

29 November 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-26478



Dear Commissioner Guerrero:

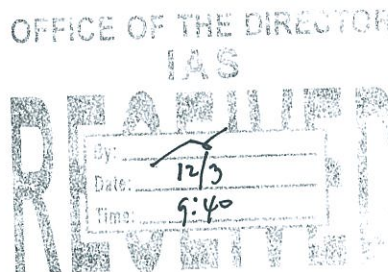
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of ten Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-225, 21-261, 21-262, 21-263, 21-264, 21-273, 21-299, 21-300, 21-301 and 21-303, issued by this Commission on 29 November 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

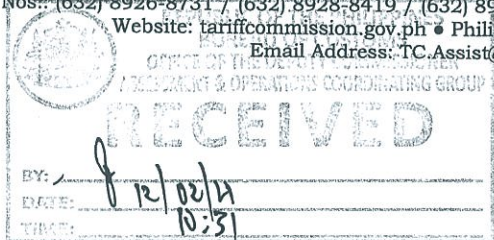
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

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 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

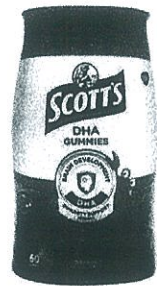
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero</p>		21-261
		3	DATE ISSUED
			29 November 2021

4 DESCRIPTION OF GOOD

“SCOTT’S DHA GUMMIES ORANGE FLAVOUR (1x60s)”

Based on the certificate of analysis, master manufacturing instruction, commercial batch manufacturing formula, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), photograph of the product, and sample submitted, subject article is a food supplement in gummy form, composed of glucose syrup, sugar, water, gelatin, DHA powder, acidity regulator (citric acid, sodium citrate), sorbitol, and synthetic flavour (orange), among others. Packed in 180-g polyethylene terephthalate glycol (PETG) bottles containing 60 gummies, subject article is to be taken orally 3 times a day by children ages 5 years and above, for the maintenance of normal bones and normal vision.



5 REASONS FOR CLASSIFICATION

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 this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, 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

Digitally signed

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.





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AOCG Memo No. 622-2021 p.5

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 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		21-263
		3	DATE ISSUED
			29 November 2021

4 DESCRIPTION OF GOOD

“SCOTT’S DHA GUMMIES STRAWBERRY FLAVOUR (1x60s)”

Based on the certificate of analysis, master manufacturing instruction, manufacturing batch formula, certificate of product registration from the Food and Drug Administration (FDA), photograph of the product, and sample submitted, subject article is a strawberry-flavoured food supplement in gummy form, composed of glucose syrup, sugar, water, gelatin, DHA powder, acidity regulator (citric acid, sodium citrate), sorbitol, and synthetic flavours (strawberry and lemon), among others. Packed in 180-g polyethylene terephthalate glycol (PETG) bottles containing 60 gummies, subject article is to be taken orally 3 times a day by children ages 5 years and above, for the maintenance of normal bones and normal vision.



5 REASONS FOR CLASSIFICATION

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 this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, 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

Digitally signed

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.






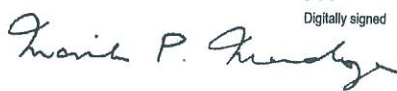
REPUBLIC OF THE PHILIPPINES

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 0402.99.00		21-273
	MFN - 5% ad valorem	3	DATE ISSUED
	ATIGA - Zero		29 November 2021

4	DESCRIPTION OF GOOD
	<p align="center">“NESTLE® MILKMAID® FULL CREAM RECOMBINED SWEETENED CONDENSED MILK”</p> <p>Based on the certificate of ingredients, manufacturing process flow diagram, product label, product certification, and photograph of the product submitted, subject article is a full cream recombined sweetened condensed milk in the form of an off-white to slightly yellow viscous liquid with a fat content, by weight, exceeding 1.5%. It is composed of sugar, water, skimmed milk powder, milk fat, fresh milk, lactose, and vitamins. Packed in tin cans with net content of 388 g (300 mL), subject article is generally used as an ingredient in preparing desserts.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 04.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading covers milk (full cream milk or partially or completely skimmed milk) 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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0402.99.00, with a Most Favoured Nation (MFN) rate of duty of 5% 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 Digitally signed  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>





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.
		<u>In-Quota</u>	<u>Out-Quota</u>		21-300
	AHTN	2101.11.10A	2101.11.10B	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		29 November 2021
	ATIGA	Zero	Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“INSTANT COFFEE BLC”</p> <p>Based on the product composition, manufacturing process flowchart, and photograph of the product and packaging submitted, subject article is an instant coffee in the form of granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, and spray drying into a water-soluble product. Packed in 8.27-kg aluminium foil bags, subject article is used as a raw material in the manufacture of Kopiko® Black 3 in 1 coffee mix.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or mate. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheadings 2101.11.10A and 2101.11.10B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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 Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>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.</i></p>



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		21-303
		3	DATE ISSUED
			29 November 2021

4	DESCRIPTION OF GOOD
	“PREMIX BROWN”
	<p>Based on the product description, production process flowchart, product composition, and photograph of the actual product submitted, subject article is a powdered premix consisting of sugar, non-dairy creamer, foaming creamer, malt extract, and skim milk powder, among others. Packed in 25-kg aluminum foil bags, subject article is used as an ingredient in the manufacture of instant coffee mixes.</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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</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 Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>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.</i></p>






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 8703.22.59 MFN - 30% ad valorem ACFTA - 5% ad valorem		21-225
		3	DATE ISSUED
			29 November 2021

4	DESCRIPTION OF GOOD								
	“KAICENE CX70T”								
	<p>Based on the technical specifications submitted, subject article is a brand new, two-wheel driven (FR), sports utility vehicle (SUV) imported completely built-up (CBU). It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Engine (displacement (cc); type and fuel)</td> <td>1,499; Dual overhead cam (DOHC) turbocharged gasoline</td> </tr> <tr> <td>Overall Dimension (LxWxH; mm)</td> <td>4,705 x 1,800 x 1,775</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,070</td> </tr> <tr> <td>Seating Capacity</td> <td>7 persons</td> </tr> </table> 	Engine (displacement (cc); type and fuel)	1,499; Dual overhead cam (DOHC) turbocharged gasoline	Overall Dimension (LxWxH; mm)	4,705 x 1,800 x 1,775	Gross Vehicle Weight (kg)	2,070	Seating Capacity	7 persons
Engine (displacement (cc); type and fuel)	1,499; Dual overhead cam (DOHC) turbocharged gasoline								
Overall Dimension (LxWxH; mm)	4,705 x 1,800 x 1,775								
Gross Vehicle Weight (kg)	2,070								
Seating Capacity	7 persons								

5	REASONS FOR CLASSIFICATION
	<p>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.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, 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; margin-right: 20%;"> FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson </p> <p><i>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.</i></p>





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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

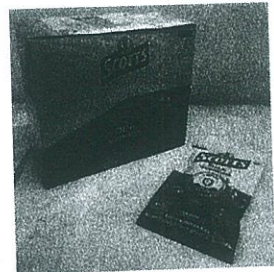
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		21-262
		3	DATE ISSUED
			29 November 2021

4 DESCRIPTION OF GOOD

"SCOTT'S DHA GUMMIES ORANGE FLAVOUR (12x15s)"

Based on the certificate of analysis, master manufacturing instruction, commercial batch manufacturing formula, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), photograph of the product, and sample submitted, subject article is an orange-flavoured food supplement in gummy form, composed of glucose syrup, sugar, water, gelatin, DHA powder, acidity regulator (citric acid, sodium citrate), sorbitol, and synthetic flavour (orange), among others. Packaged in boxes containing 12 45-g plastic zipper packs, subject article is to be taken orally 3 times a day by children ages 5 years and above, for the maintenance of normal bones and normal vision.



5 REASONS FOR CLASSIFICATION

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 this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packaging with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, 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

Digitally signed

MariLou 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.





TARIFF COMMISSION

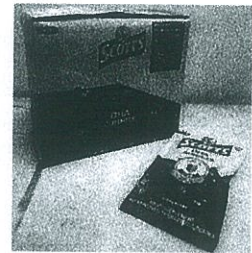
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72		21-264
	MFN - 7% ad valorem	3	DATE ISSUED
	ATIGA - Zero		29 November 2021

4 DESCRIPTION OF GOOD**“SCOTT’S DHA GUMMIES STRAWBERRY FLAVOUR (12x15s)”**

Based on the certificate of analysis, master manufacturing instruction, manufacturing batch formula, certificate of product registration from the Food and Drug Administration (FDA), photograph of the product, and sample submitted, subject article is a strawberry-flavoured food supplement in gummy form, composed of glucose syrup, sugar, water, gelatin, DHA powder, acidity regulator (citric acid, sodium citrate), sorbitol, and synthetic flavours (strawberry and lemon), among others. Packed in boxes containing 12 45-g plastic zipper packs, subject article is to be taken orally 3 times a day by children ages 5 years and above, for the maintenance of normal bones and normal vision.

**5 REASONS FOR CLASSIFICATION**

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 this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, 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

Digitally signed

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.



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AOCG Memo No. 622-2021 p. 12

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.
	<u>In-Quota</u>	<u>Out-Quota</u>	21-299
AHTN	2101.11.10A	2101.11.10B	3 DATE ISSUED
MFN	30% ad valorem	45% ad valorem	29 November 2021
ATIGA	Zero	Zero	

4 | DESCRIPTION OF GOOD

“INSTANT COFFEE BL”

Based on the product composition, manufacturing process flowchart, product specification sheet, and photograph of the product and packaging submitted, subject article is an instant coffee in the form of granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, and spray drying into a water-soluble product. Packed in 8.25-kg aluminium foil bags, subject article is used as a raw material in the manufacture of Kopiko® Blanca coffee mix.

5 | REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or mate. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.11.10A and 2101.11.10B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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

Digitally signed

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.





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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 2021 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
				21-301
	AHTN	In-Quota 2101.11.10A	Out-Quota 2101.11.10B	3
	MFN	30% ad valorem	45% ad valorem	DATE ISSUED
	ATIGA	Zero	Zero	29 November 2021

4 DESCRIPTION OF GOOD**"INSTANT COFFEE BR"**

Based on the product composition, manufacturing process flowchart, and photograph of the product and packaging submitted, subject article is an instant coffee in the form of granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, and spray drying into a water-soluble product. Packed in 7.65-kg aluminium foil bags, subject article is used as a raw material in the manufacture of Kopiko® Brown coffee mix.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or mate. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.11.10A and 2101.11.10B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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

Digitally signed

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.

