

2018-07-005



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1009

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 *ok*

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

DATE : June 27, 2018

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 01 – 07 June 2018, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2017 AHTN CODE | 2018 RATES OF DUTY |
|----------|--------------------------------------|---|--|
| 18-116 | "ORGANIQUE ACAI PREMIUM BLEND" | 2202.99.50 | MFN – 10% Ad Valorem |
| 18-155 | "NESTLE® KITKAT® CHUNKY® WHITE(40g)" | 1905.32.20 | MFN – 15% Ad Valorem |
| 18-167 | "GREEN COFFEE BEANS" | In-Quota: 0901.11.10A Out-Quota: 0901.11.10B | MFN – 30% Ad Valorem ATIGA – Zero* MFN – 40% Ad Valorem ATIGA – Zero* |

2018-07 - 005 P.2



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1009

| | | | |
|---------|---|---|--|
| 18-168 | "NESCAFE® DECAFFEINATED COFFEE POWDER KEDF588 " | In-Quota: 2101.11.10A Out-Quota: 2101.11.10B | MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero* |
| 18-169 | "NESCAFE® COFFEE POWDER KERF 583" | In-Quota: 2101.11.10A Out-Quota: 2101.11.10B | MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero* |
| 18-170 | "NESTLE® MILO® ACTIV-GO™ (600kg)" | 1901.90.99 | MFN – 7% Ad Valorem ATIGA – Zero* |
| 18-184 | "MTB-100 ^{cc} " | 2309.90.20 | MFN – Zero |
| 18-195 | "LVTONG SHUTTLE BUS, MODEL: LT-S14.F" | 8702.40.79 | MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem* |
| 18-196 | "JAC X200 MINI TRUCK" | 8704.21.29 | MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem* |
| 18 -210 | "NESTLE® CERELAC® BROWN RICE & MILK(120g)" | 1901.10.99 | MFN – 5% Ad Valorem ATIGA – Zero* |

2018-07-005 P.3



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

| | | | |
|--------|--|---|--|
| 18-218 | "SANZIP MD-13TK (ZIPPER LDPE RECLOSEABLE)" | 9607.19.00 | MFN – 5% Ad Valorem ACFTA – Zero* AJCEPA – Zero* PJEPA – Zero* |
| 18-220 | "NESCAFE® ESPRESSO ROAST (180ml)" | 2202.99.40 | MFN - 10% Ad Valorem ATIGA – Zero* |
| 18-221 | "NESCAFE® ORIGINAL COFFEE MIX (600kg and 700kg)" | In-Quota: 2101.12.91A Out-Quota: 2101.12.91B | MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero* |
| 18-222 | "NESTLE® CERELAC® WHEAT & MILK (120g)" | 1901.10.99 | MFN – 5% Ad Valorem ATIGA – Zero* |
| 18-223 | "NESTLE® CERELAC® WHEAT BANANA & MILK (250g and 120g)" | 1901.10.99 | MFN – 5% Ad Valorem ATIGA – Zero* |
| 18-225 | "NESCAFE® CREAMY WHITE COFFEE MIX (600kg and 700kg)" | In-Quota: 2101.12.91A Out-Quota: 2101.12.91B | MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero* |
| 18-226 | "NESCAFE® BROWN COFFEE MIX (600kg and 700kg)" | In-Quota: 2101.12.91A Out-Quota: 2101.12.91B | MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero* |
| 18-229 | "NESTLE® CERELAC® MIXED FRUITS & SOYA (250g and 120g)" | 1901.10.99 | MFN – 5% Ad Valorem ATIGA – Zero* |

2018-07-005 P.A



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1009

| | | | |
|--------|--|---|--|
| 18-230 | "GERBER® CARROTS (80g)" | 2005.10.10 | MFN – 7% Ad Valorem |
| 18-231 | "GERBER® BANANAS (80g)" | 2007.10.00 | MFN – 7% Ad Valorem |
| 18-232 | "GERBER® APPLESAUCE (80g)" | 2007.10.00 | MFN – 7% Ad Valorem |
| 18-236 | "NESTLE® MILANO SKIMMED MILK POWDER (500g)" | 0402.10.42 | MFN – Zero |
| 18-237 | "GERBER® EXOTIC DESSERT (130g)" | 2007.10.00 | MFN – 7% Ad Valorem |
| 18-238 | "GERBER® BANANA STRAWBERRY (130g)" | 2007.10.00 | MFN – 7% Ad Valorem |
| 18-239 | "NESTLE® NAN® AL 110 LACTOSE FREE" | 2106.90.81 | MFN – 5% Ad Valorem |
| 18-240 | "COFFEE-MATE COFFEE CREAMER CM113-1 (600kg and 650kg)" | 2106.90.30 | MFN – 7% Ad Valorem ATIGA – Zero* |
| 18-242 | "COFFEE CREAMER CCMNB024-2 (530kg)" | 2106.90.30 | MFN – 7% Ad Valorem AKFTA – 5% Ad Valorem* |
| 18-244 | "NESCAFE® GOLD COFFEE POWDER KVRT286 (200kg)" | In-Quota: 2101.11.10A Out-Quota: 2101.11.10B | MFN – 30% Ad Valorem AKFTA – 5% Ad Valorem* MFN – 45% Ad Valorem AKFTA – 5% Ad Valorem* |
| 18-253 | "WYETH® S-26® ORGANIC (400g and 900g)" | 1901.10.20 | MFN – 7% Ad Valorem |

2016-07-005 P-5



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

| | | | |
|--------|--|------------|---------------------|
| 18-254 | "WYETH® S-26 LF GOLD® (LACTOSE-FREE INFANT FORMULA)" | 2106.90.81 | MFN – 5% Ad Valorem |
| 18-255 | "WYETH® S-26 COMFORT GOLD® (400g and 900g)" | 2106.90.89 | MFN – 5% Ad Valorem |

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2018-07-005 PG



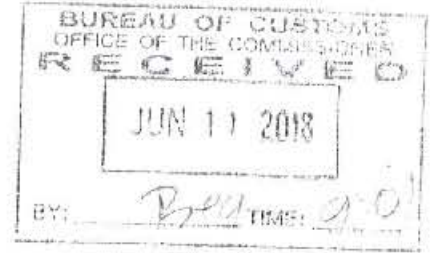
By
MASTER COPY

TCOC Ref. No. 18-058
Internal Admin. Group
Received by: *VICAY REYES*
Date: *06/11/18*
Time: *4:30*

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

305-788

08 June 2018



COMMISSIONER ISIDRO S. LAPENA
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. 18-116, 18-155, 18-167, 18-168, 18-169, 18-170, 18-184, 18-195, 18-196, 18-210, 18-218, 18-220, 18-221, 18-222, 18-223, 18-225, 18-226, 18-229, 18-230, 18-231, 18-232, 18-236, 18-237, 18-238, 18-239, 18-240, 18-242, 18-244, 18-253, 18-254, and 18-255, issued from 01 to 07 June 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

2018-07-005 1-7



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|---|---|
| <p>1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2202.99.50 MFN – 10% ad valorem</p> | <p>2 TCC (AR) NO.</p> <p style="text-align: center;">18-116</p> <hr/> <p>3 DATE ISSUED</p> <p style="text-align: center;">JUN 01 2018</p> |
|---|---|

4 | DESCRIPTION OF GOOD

“ORGANIQUE ACAI PREMIUM BLEND”

Based on the brochure and product label submitted, subject article is a ready-to-drink food supplement in juice form consisting of acai puree, water, evaporated cane juice, apple juice from concentrate, acerola juice from concentrate, citric acid, guarana extract, green tea extract, xanthan gum, and natural flavor. Available in 946 ml (32 fl oz.) plastic bottles, subject article is to be taken in 30 ml serving once or twice a day as a source of antioxidants, healthy fatty acids, and fiber.



5 | REASONS FOR CLASSIFICATION

Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers non-alcoholic beverages, as defined in Note 3 to this Chapter, not classified under other headings, particularly heading 20.09 or 22.01. This group includes, *inter alia*, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.

In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.50, with a Most Favoured Nation (MFN) rate of duty of 10% 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
Chairperson



18-00192

2018-07-005 P-8



MASTER COPY


REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 1905.32.20 MFN - 15% ad valorem | | 18-155 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “NESTLE® KITKAT® CHUNKY® WHITE (40 g)” |
| | <p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a white chocolate-covered wafer bar composed of three (3) layers of wafer with fillings and coated with white chocolate. It is made from sugar, whole and skimmed milk powder, wheat flour, cocoa butter, butterfat, vegetable fats, lactose and proteins from whey, cocoa mass, emulsifiers, yeast, raising agent, salt, and natural flavourings. Subject article is packed in metallized plastics weighing 40 grams.</p> |
| |  |

| | |
|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</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>MARILOU P. MENDOZA Chairperson</p> |
| |    <p>18-00211</p> |

2018-07-005 P-9



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | | |
|-------|--|-----------------|------------------|---|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | | | 2 | TCC (AR) NO. |
| | | <u>In-Quota</u> | <u>Out-Quota</u> | | 18-167 |
| | AHTN | 0901.11.10A | 0901.11.10B | 3 | DATE ISSUED |
| MFN | 30% ad valorem | 40% ad valorem | JUN 07 2018 | | |
| ATIGA | Zero | Zero | | | |

4 DESCRIPTION OF GOOD

“GREEN COFFEE BEANS”

Based on the certification of ingredients, process diagram, and sample submitted, subject articles are 100% raw Robusta green coffee beans. These are produced from coffee cherries that underwent sun drying, milling/hulling, and grading, and are packed in 900-kg sealed plastic bags for shipment or storage.

5 REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, raw coffee in all forms, i.e.: in berries, as gathered from the shrub; in beans or seeds complete with their yellowish skins; in beans or seeds stripped of their skins.

In view thereof, subject articles are classified under AHTN 2017 subheadings 0901.11.10A and 0901.11.10B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 40% 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



18-00212

2018-07-005 P-10



MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | |
|-------|--|------------------|-------------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | | 2 | TCC (AR) NO. |
| | | | | 18-168 |
| | | | 3 | DATE ISSUED |
| | <u>In-Quota</u> | <u>Out-Quota</u> | JUN 07 2018 | |
| AHTN | 2101.11.10A | 2101.11.10B | | |
| MFN | 30% ad valorem | 45% ad valorem | | |
| ATIGA | Zero | Zero | | |

4 DESCRIPTION OF GOOD

“NESCAFE® DECAFFEINATED COFFEE POWDER KEDF588”

Based on the certificate of composition, certificate of manufacturing process, and sample submitted, subject article is 100% spray-dried soluble coffee granules (instant coffee) made from pure decaffeinated green coffee beans. To be imported packed in 250-kg bags, subject article is to be repacked for retail sale.

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 Most Favoured Nation (MFN) rates of duty of 30% ad valorem (In-Quota) and 45% ad valorem (Out-Quota), respectively; 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

MARILOU P. MENDOZA
Chairperson



2019-07-005 P.11



Master Copy
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | | |
|---|---|-----------------|------------------|-------------|--------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | | | 2 | TCC (AR) NO. |
| | | <u>In-Quota</u> | <u>Out-Quota</u> | | 18-169 |
| | AHTN | 2101.11.10A | 2101.11.10B | 3 | DATE ISSUED |
| | MFN | 30% ad valorem | 45% ad valorem | JUN 07 2019 | |
| | ATIGA | Zero | Zero | | |

4 DESCRIPTION OF GOOD

“NESCAFÉ® COFFEE POWDER KERF 583”

Based on the certificate of composition, manufacturing process flow, and sample submitted, subject article is a pure soluble coffee powder, made from 100% green coffee beans. The coffee beans underwent roasting, extraction, evaporation, spray drying, and packing. Subject article is used as a raw material in making powdered coffee mixes.

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 maté. The pertinent Harmonized System (HS) Explanatory Note (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 Most Favoured Nation (MFN) rates of duty of 30% ad valorem (In-Quota) and 45% ad valorem (Out-Quota), 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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2018-07-005 P.12

MASTER COPY



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|---|--|
| 1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY AHTN 1901.90.99 MFN - 7% ad valorem ATIGA - Zero | 2 TCC (AR) NO. 18-170 |
| | 3 DATE ISSUED JUN 07 2018 |

4 | **DESCRIPTION OF GOOD**

"NESTLÉ® MILO® ACTIV-GO™ (600 kg)"

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a chocolate-flavoured malt drink in powder form, containing predominantly malt extract and skimmed milk powder. Other ingredients are sugar, cocoa powder (7-11%), palm oil, vitamins, and minerals. It is to be dissolved in hot or cold water before consumption, intended for children ages seven (7) to twelve (12) years. Subject article is to be imported in 600-kg bags and is to be re-packed for retail sale.

5 | **REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40% by weight of cocoa calculated on a totally defatted basis. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations. The heading includes, *inter alia*, preparations such as, malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.99, 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".

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.

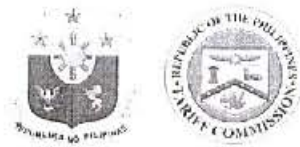
FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

2018-07-02 P.13

MASTER COPY



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | 2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2309.90.20 MFN - Zero | | 18-184 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

4 DESCRIPTION OF GOOD

“MTB-100®”

Based on the certificate of formulation, safety data sheet, product label, certificate of product registration from the Bureau of Animal Industry (BAI), process flowchart, and product specifications submitted, subject article is a natural toxin adsorbent used in animal feeds, in the form of free-flowing, light tan powder. It contains 22% (minimum) crude protein and is composed of dried brewer's yeast, calcium carbonate, brewer's fermentation solubles, and hydrated sodium calcium aluminosilicate. Packed in 25-kg bags, subject article is added at a rate of 0.5 to 2 kg per tonne of feed, for the adsorption of toxin, and to maintain animal health by enhancing their diet.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

2018-07-005 P-14



 MASTER COPY


REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8702.40.79 MFN - 20% ad valorem ACFTA - 5% ad valorem | | 18-195 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | | | | | | | | | | | | | |
|----------------------------------|---|----------------------------------|-------|-----------------------|--|--------------------------|-----|--------------------------|-----|-------------------------------|-----------------------|-------------------------|------------|
| 4 | DESCRIPTION OF GOOD | | | | | | | | | | | | |
| | "LVTONG SHUTTLE BUS, MODEL: LT-S14.F" | | | | | | | | | | | | |
| | <p>Based on the technical brochure submitted, subject article is a completely built-up (CBU), electrically-powered minibus with the following specifications:</p> | | | | | | | | | | | | |
| | <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Gross vehicle weight (kg)</td> <td style="width: 70%; text-align: center;">1,130</td> </tr> <tr> <td>Electric Motor</td> <td></td> </tr> <tr> <td style="padding-left: 10px;">Rated Current (A)</td> <td style="text-align: center;">102</td> </tr> <tr> <td style="padding-left: 10px;">Output Power (kw)</td> <td style="text-align: center;">6.3</td> </tr> <tr> <td>Dimension (LxWxH) (mm)</td> <td style="text-align: center;">4,960 x 1,480 x 1,960</td> </tr> <tr> <td>Seating Capacity</td> <td style="text-align: center;">14 persons</td> </tr> </table> | Gross vehicle weight (kg) | 1,130 | Electric Motor | | Rated Current (A) | 102 | Output Power (kw) | 6.3 | Dimension (LxWxH) (mm) | 4,960 x 1,480 x 1,960 | Seating Capacity | 14 persons |
| Gross vehicle weight (kg) | 1,130 | | | | | | | | | | | | |
| Electric Motor | | | | | | | | | | | | | |
| Rated Current (A) | 102 | | | | | | | | | | | | |
| Output Power (kw) | 6.3 | | | | | | | | | | | | |
| Dimension (LxWxH) (mm) | 4,960 x 1,480 x 1,960 | | | | | | | | | | | | |
| Seating Capacity | 14 persons | | | | | | | | | | | | |
| |  | | | | | | | | | | | | |

| | |
|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, 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 8702.40.79, with a Most Favoured Nation (MFN) rate of duty of 20% 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>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson |
| |   18-00218 |

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@tariffcommission.gov.ph

2018-07-005 P.15



Master Copy
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8704.21.29 MFN – 30% ad valorem ACFTA – 5% ad valorem | | 18-196 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018. |

4 DESCRIPTION OF GOOD

“JAC X200 MINI TRUCK”

Based on the product specifications submitted, subject article is a cab fitted with chassis. It consists of a cab, an engine, and a complete chassis (frame, transmission, steering gear, axles with wheels). Subject article is powered by a diesel engine with cylinder capacity of 1,910 cc. Having a gross vehicle weight of 3,000 kg and overall dimensions of 4,845 mm x 1,750 mm x 2,040 mm (LxWxH), subject article is designed for the transport of goods.



5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.). It further states that motor vehicle chassis, fitted with an engine and cab, are also classified here.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, 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”.

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



18-00217

2018-07-005 P.14



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|---|--|
| 1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY AHTN 1901.10.99 MFN – 5% ad valorem ATIGA – Zero | 2 TCC (AR) NO. 18-210 |
| | 3 DATE ISSUED JUN 07 2018 |

4 | DESCRIPTION OF GOOD

“NESTLÉ® CERELAC® BROWN RICE & MILK (120 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is an infant cereal preparation made from skimmed milk powder, rice flour, brown rice flour, sugar, vegetable oils, maltodextrin, minerals, fish oil powder, vitamins, taurine, vanillin, and bifidus lactis culture. Packed for retail sale in cartons with a net weight of 120 grams, subject article is to be mixed with warm water and used for feeding infants and young children from six (6) months up to two (2) years old.



5 | REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.99, 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”.

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



18-00219

2018-07-005 P-17



Copy
MASTER COPY

REPUBLIC OF THE PHILIPPINES

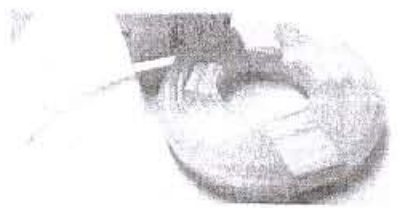
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 9607.19.00 MFN - 5% ad valorem ACFTA - Zero AJCEPA - Zero PJEPA - Zero | | 18-218 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | <p>“SANZIP MD-13TK (ZIPPER LDPE RECLOSEABLE)”</p> <p>Based on the declaration of composition, process flowchart, and sample submitted, subject article is a zip-locking closure for bag-type containers. Its outer/sealant layer is made of ultra low density polyethylene (ULDPE) while the inner layer/profile side, which enables the coupling and uncoupling of the closure structure, is made of low density polyethylene (LDPE). Subject article is to be imported in rolls.</p> |



5 REASONS FOR CLASSIFICATION

Heading 96.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers slide fasteners and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers slide fasteners of any size and for any purpose (for clothing, footwear, travel goods, etc.). Most slide fasteners consist of two narrow strips of textile material one edge of each strip being fitted with scoops (of metal, plastics, etc.), which can be made to interlock by means of a slider or runner. Another type of slide fastener consists of two strips of plastics, each with a specially shaped edge designed to interlock one with the other under the action of a slider.

In view thereof, subject article is classified under AHTN 2017 subheading 9607.19.00 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.

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



4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@tariffcommission.gov.ph

2018_07-005 P.18



MASTER COPY

REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|--|---|
| <p>1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2202.99.40 MFN - 10% ad valorem ATIGA - Zero</p> | <p>2 TCC (AR) NO.</p> <p style="text-align: center;">18-220</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">JUN 07 2018</p> |
|--|---|

| |
|--|
| <p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“NESCAFÉ® ESPRESSO ROAST (180 ml)”</p> <p>Based on the certificate of ingredients, manufacturing process flow, and sample submitted, subject article is a ready-to-drink coffee-based preparation containing sugar, coffee extract, skimmed milk powder, milk fat, buffer salts, modified starch, coffee flavors, soya lecithin, acesulfame potassium, and water. Subject article is put up for retail sale in lift-tab aluminium cans of 180 ml.</p>  |
|--|

| |
|---|
| <p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, inter alia, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.40 with a Most Favoured Nation (MFN) rate of duty of 10% 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;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">   <p>18-00221</p> </div> </div> |
|---|

2018-07-005 P.19



Copy
MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | |
|-------|--|----------------------------------|----------------------------------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | | 2 | TCC (AR) NO. |
| | | | | 18-221 |
| | AHTN | <u>In - Quota</u> 2101.12.91A | <u>Out- Quota</u> 2101.12.91B | 3 |
| MFN | 30% ad valorem | 45% ad valorem | JUN 07 2018 | |
| ATIGA | Zero | Zero | | |

4 DESCRIPTION OF GOOD

“NESCAFÉ® ORIGINAL COFFEE MIX (600 kg and 700 kg)”

Based on the product certification, manufacturing process flow, and sample submitted, subject article is a coffee mix preparation, in powder form, containing Nescafé® instant coffee, coffee creamer, sugar, maltodextrin, flavours, stabilizer, iodized salt, and sweetener. To be imported in bags of 600 kg and 700 kg, subject article is to be repacked for retail sale.

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 maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018 - 07 - 005 P. 20



Copy
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 1901.10.99 MFN – 5% ad valorem ATIGA – Zero | | 18-222 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

4 | DESCRIPTION OF GOOD

“NESTLÉ® CERELAC® WHEAT & MILK (120 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is an infant cereal preparation made from wheat flour, skimmed milk powder, sugar, vegetable oils, minerals, fish oil powder, vitamins, taurine, vanillin, and bifidus lactis culture. It is to be mixed with water and is intended for spoon feeding. Packed for retail sale in cartons with a net weight of 120 grams, subject article is recommended for infants and young children from six (6) months up to two (2) years old.



5 | REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.99, 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”.

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



18-00193

2018_07-005 P.21



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | <p>AHTN 1901.10.99 MFN – 5% ad valorem ATIGA – Zero</p> | | <p>18-223</p> |
| | | 3 | DATE ISSUED |
| | | | <p>JUN 07 2018</p> |

4 DESCRIPTION OF GOOD

“NESTLÉ® CERELAC® WHEAT BANANA & MILK (250 g and 120 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is an infant cereal preparation made from wheat flour, skimmed milk powder, banana, sugar, vegetable oils, minerals, fish oil powder, vitamins, taurine, vanillin, and bifidus lactis culture. It is to be mixed with water and is intended for spoon feeding. Packed for retail sale in cartons with a net weight of 120 grams or 250 grams, subject article is recommended for infants and young children from six (6) months up to two (2) years old.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.99, 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".

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

2018-07-005 P.22



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | | |
|-------|---|-------------------|--------------------|---|--------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | | | 2 | TCC (AR) NO. |
| | | | | | 18-225 |
| | | <u>In - Quota</u> | <u>Out - Quota</u> | 3 | DATE ISSUED |
| | AHTN | 2101.12.91A | 2101.12.91B | | JUN 07 2018 |
| MFN | 30% ad valorem | 45% ad valorem | | | |
| ATIGA | Zero | Zero | | | |

4 DESCRIPTION OF GOOD

“NESCAFÉ® CREAMY WHITE COFFEE MIX (600 kg and 700 kg)”

Based on the product certification, manufacturing process flow, and sample submitted, subject article is a coffee mix preparation, in powder form, containing Nescafé® instant coffee, coffee creamer, sugar, maltodextrin, iodized salt, flavours, and sweetener. To be imported in bags of 600 kg and 700 kg, subject article is to be repacked for retail sale.

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 maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, 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

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00195



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | | |
|---|---|------------------|----------------|--------------|-------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | | 2 | TCC (AR) NO. | |
| | <u>In-Quota</u> | <u>Out-Quota</u> | | 18-226 | |
| | AHTN | 2101.12.91A | 2101.12.91B | 3 | DATE ISSUED |
| | MFN | 30% ad valorem | 45% ad valorem | JUN 07 2018 | |
| | ATIGA | Zero | Zero | | |

4 DESCRIPTION OF GOOD

"NESCAFÉ® BROWN COFFEE MIX (600 kg and 700 kg)"

Based on the certification of ingredients, manufacturing process flow, and sample submitted, subject article is a coffee mix preparation, in powder form, composed of sugar, coffee creamer, maltodextrin, Nescafé® instant coffee, flavors, iodized salt, and sweeteners. Subject article is to be imported in 600-kg and 700-kg bags for repacking for retail sale.

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 mate, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Note (EN) state that this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, with Most Favoured Nation (MFN) rates of duty of 30% ad valorem (In-Quota) and 45% ad valorem (Out-Quota), 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



MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

2018-07-005 P.24



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 1901.10.99 MFN – 5% ad valorem ATIGA – Zero | | 18-229 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

4 DESCRIPTION OF GOOD

“NESTLÉ[®] CERELAC[®] MIXED FRUITS & SOYA (250 g and 120 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is an infant cereal preparation made from rice flour, soya flour, sugar, skimmed milk powder, vegetable oils, apple powder, minerals, banana flakes, soya lecithin, vitamins, fish oil, orange powder, taurine, vanillin, and bifidus lactis culture. It is to be mixed with water and is intended for spoon feeding. Packed for retail sale in cartons with a net weight of 250 grams or 120 grams, subject article is recommended for infants and young children from six (6) months up to two (2) years old.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.99, 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”.

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
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00197

2018_07-005 P-25



Copy
MASTER COPY


REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2005.10.10 MFN - 7% ad valorem | | 18-230 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “GERBER® CARROTS (80 g)” |
| | <p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a homogenized carrot in the form of pulpy, thick, orange liquid. Packed in 80-gram glass bottles, subject article is put up for retail sale as first food for infants six (6) months old onwards.</p> |
| |  |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 20.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term “vegetables” in this heading is limited to the products referred to in Note 3 to this Chapter. These products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 20.01, frozen vegetables of heading 20.04 and vegetables preserved by sugar of heading 20.06) are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers).</p> <p>Subheading Note 1 to Chapter 20 states that for the purposes of subheading 2005.10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2005.10.10, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |    <p>18-00198</p> |

2018-07-005 P.26



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | |
|---|--|--|---|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | AHTN 2007.10.00 MFN - 7% ad valorem | 2 | TCC (AR) NO. |
| | | | | 18-231 |
| | | | 3 | DATE ISSUED |
| | | | | JUN 07 2018 |

4 DESCRIPTION OF GOOD

"GERBER® BANANAS (80 g)"

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a homogenized preparation of banana puree. It is in the form of cream-coloured thick liquid consisting of banana, water, citric acid, and vitamin C. Packed in 80-gram glass bottles, subject article is put up for retail sale as first food for infants six (6) months old onwards.



5 REASONS FOR CLASSIFICATION

Heading 20.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also includes homogenised preparations.

Subheading Note 2 to Chapter 20 states that for the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

In view thereof, subject article is classified under AHTN 2017 subheading 2007.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00199

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@tariffcommission.gov.ph

2018_07-005 P-27



Proxi
MASTER COPY


REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2007.10.00 MFN - 7% ad valorem | | 18-232 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “GERBER® APPLESAUCE (80 g)” |
| | <p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a homogenized preparation in the form of yellowish-brown thick liquid made from pureed apples added with vitamin C. Packed in 80-gram glass bottles, subject article is put up for retail sale as first food for infants six (6) months old onwards.</p> |
| |  |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 20.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also includes homogenised preparations.</p> <p>Subheading Note 2 to Chapter 20 states that for the purposes of subheading 2007.10, the expression “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2007.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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>  MARILOU P. MENDOZA Chairperson |
| |   Republic of the Philippines TARIFF COMMISSION 18-00200 |

2018-07-005 T-28



MASTER COPY

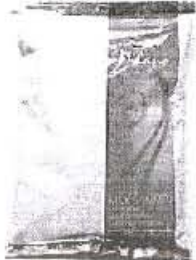
REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 0402.10.42 MFN - Zero | | 18-236 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “NESTLÉ® MILANO SKIMMED MILK POWDER (500 g)” |
| | <p>Based on the certificate of ingredients, manufacturing process flowchart, and sample submitted, subject article is a 100% (pure) skimmed milk in the form of granulated powder. It has a fat content, by weight, of 0.8% and is packed in 500-gram aluminum foil bags.</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>Heading 04.02 of the 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 this heading covers milk (as defined in Note 1 to Chapter 4) 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 0402.10.42, with a Most Favoured Nation (MFN) rate of duty of zero.</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></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |   <p>18-00201</p> |




REPUBLIC OF THE PHILIPPINES

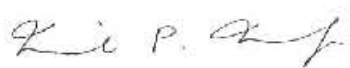


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2007.10.00 MFN - 7% ad valorem | | 18-237 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “GERBER® EXOTIC DESSERT (130 g)” |
| | <p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a homogenized preparation of banana, water, mango, pineapple juice, corn starch, lemon juice, and vitamin C. Packed in 130-gram glass bottles, subject article is put up for retail sale as second food for infants above six (6) months old.</p> |
| |  |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 20.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also includes homogenised preparations.</p> <p>Subheading Note 2 to Chapter 20 states that for the purposes of subheading 2007.10, the expression “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2007.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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>  MARILOU P. MENDOZA Chairperson |
| |   Republic of the Philippines TARIFF COMMISSION 18-00202 |



FOR THE COMMISSION

MARILOU P. MENDOZA
 Chairperson
4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@tariffcommission.gov.ph

2018-07-005 P.30



MASTER COPY


REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2007.10.00 MFN - 7% ad valorem | | 18-238 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “GERBER® BANANA STRAWBERRY (130 g)” |
| | <p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a homogenized preparation of bananas, strawberries, chokeberry juice, water, corn starch, citric acid, and vitamin C. Packed in 130-gram glass bottles, subject article is put up for retail sale as second food for infants above six (6) months old.</p> |
| |  |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 20.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also includes homogenised preparations.</p> <p>Subheading Note 2 to Chapter 20 states that for the purposes of subheading 2007.10, the expression “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2007.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |   |

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@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 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2106.90.81 MFN - 5% ad valorem | | 18-239 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “NESTLE® NAN® AL 110 LACTOSE FREE” |
| | <p>Based on the certificate of composition and ingredients and manufacturing process flowchart submitted, subject article is a partially hydrolysed, lactose-free powdered infant formula. It is composed of glucose syrup, palm olein, whey protein isolate, low erucic rapeseed oil, coconut oil, casein acid, maltodextrin, sunflower oil, calcium citrate, soya lecithin, citric acid, vitamins, minerals, and probiotics, among others. Packed in 400-gram tin cans, it is used to support the digestive and immune system of infants (from six (6) months of age) with cow's milk allergies.</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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.81 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</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>  MARILOU P. MENDOZA Chairperson |
| |   Republic of the Philippines TARIFF COMMISSION 18-00204 |

2018-07-005 9.32



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|---|---|-------------|--------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| <p style="text-align: center;">AHTN 2106.90.30 MFN - 7% ad valorem ATIGA - Zero</p> | | | 18-240 |
| | | 3 | DATE ISSUED |
| | | JUN 07 2018 | |

4 DESCRIPTION OF GOOD

“COFFEE-MATE COFFEE CREAMER CM113-1 (600 kg and 650 kg)”

Based on the certificate of composition, certificate of manufacturing process, and sample submitted, subject article is a non-dairy creamer in the form of off-white powder. It is composed of glucose syrup, hydrogenated palm kernel oil, sodium caseinate, stabilisers, emulsifier, anticaking agent, salt, and flavourings. Imported in 600-kg and 650-kg big bags, it is used as raw material in the manufacture of instant coffee mixes.

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 provided they are not covered by any other heading of the nomenclature, this heading covers 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.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.30, 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

MARILOU P. MENDOZA
Chairperson



2018-07-005 P.33



Master Copy
MASTER COPY



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2106.90.30 MFN - 7% ad valorem AKFTA - 5% ad valorem | | 18-242 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | "COFFEE CREAMER CCMNB024-2 (530 kg)" |
| | Based on the ingredient list, process flow, and sample submitted, subject article is a non-dairy creamer in the form of off-white powder. It is composed of corn syrup, hydrogenated vegetable oil, acid casein, whey powder, soy lecithin, and water, among others. Imported in 530-kg big bags, it used as a raw material in the manufacture of instant coffee mixes. |

| | |
|----------|--|
| 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 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 2106.90.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem, and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to the 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |   |

2018-07-005 P. 34



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | |
|---|---|--|-------------|--------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | | 2 | TCC (AR) NO. |
| | | | | 18-244 |
| | | | 3 | DATE ISSUED |
| | | | JUN 07 2018 | |

4 DESCRIPTION OF GOOD

“NESCAFÉ® GOLD COFFEE POWDER KVRT286 (200 kg)”

Based on the ingredients list, manufacturing process flow, and sample submitted, subject article is an instant coffee (48% Arabica and 52% Robusta) in the form of granules. It is produced by roasting the green coffee beans, followed by extraction, evaporation, freeze drying, metal detecting, and then packing in 200-kg big bags.

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 maté. 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-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.

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
Chairperson






REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 1901.10.20 MFN - 7% ad valorem | | 18-253 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “WYETH® S-26® ORGANIC (400 g and 900 g)” |
| | <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), certificate of ingredients, and picture of packaging submitted, subject article is a powdered formula for infants zero to twelve (12) months of age. It is composed of organic whey powder, organic vegetable oils, organic skimmed milk powder, organic lactose, fructo-oligosaccharide, soy lecithin, citric acid, vitamins, and minerals, among others. Subject article is imported in 400-gram pouches and 900-gram tin cans.</p> |
| |  |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.20 with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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>  MARILOU P. MENDOZA Chairperson |
| |   |




REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | |
|---|---|--|-------------|--------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | AHTN 2106.90.81 MFN - 5% ad valorem | 2 | TCC (AR) NO. |
| | | | | 18-254 |
| | | | 3 | DATE ISSUED |
| | | | JUN 07 2018 | |

| | |
|---|--|
| 4 | DESCRIPTION OF GOOD |
| | <p align="center">“WYETH® S-26 LF GOLD® (LACTOSE-FREE INFANT FORMULA)”</p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), certificate of composition, and picture of packaging submitted, subject article is a lactose-free powdered infant formula. It is composed of corn syrup solids, vegetable oils, whey protein concentrate, milk protein isolate, long-chain polyunsaturated fatty acids, soy lecithin, inositol, choline chloride, and taurine, among others. Packed in 400-gram pouches and 900-gram tin cans, it is used for the dietary management of lactose intolerance of infants from zero to six (6) months of age.</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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.81 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</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</p> <p align="right"><i>Mari Lou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p>   <p align="center">18-00209</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 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2106.90.89 MFN - 5% ad valorem | | 18-255 |
| | | 3 | DATE ISSUED |
| | | | JUN 07 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “WYETH® S-26 COMFORT GOLD® (400 g and 900 g)” |
| | <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), certificate of composition, and picture of packaging submitted, subject article is a powdered infant formula with reduced lactose content. It is composed of lactose, vegetable oils, partially hydrolyzed whey protein, corn syrup solids, maltodextrin, soy lecithin, long-chain polyunsaturated fatty acids, vitamins, and minerals, among others. Packed in 400-gram and 900-gram tin cans, it is used for the dietary management of infants (zero to twelve (12) months of age) with mild gastrointestinal discomfort.</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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.89 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</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>  MARILOU P. MENDOZA Chairperson |
| |   |