



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MEMORANDUM

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

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

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

DATE : 13 September 2022

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 09 September 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-206	"HIGH STRENGTH TC BOLTS (M20 AND M30)"	7318.15.90	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-207	"HIGH STRENGTH TC BOLTS (M22, M24 AND M27)"	7318.15.90	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-208	"M16 HIGH STRENGTH TC BOLT"	7318.15.10	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-232	"TIGER VANILLA"	1905.31.10	MFN – 15% Ad Valorem ATIGA – Zero*
22-248	"TIGER CHOCOLATE"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-272	"DXN® TALCUM POWDER"	3304.91.00	MFN – 7% Ad Valorem ATIGA – Zero*



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



hmr

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 298-2022 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-280	"OREO CRUMBS (SMALL CRUSHED COOKIE PIECES)"	1905.90.90	MFN – 15% Ad Valorem ATIGA – Zero*
22-281	"DXN® VINAIGRETTE HONEY"	2106.90.55	MFN – 10% Ad Valorem ATIGA – Zero*

Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 298-2022 p.3

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

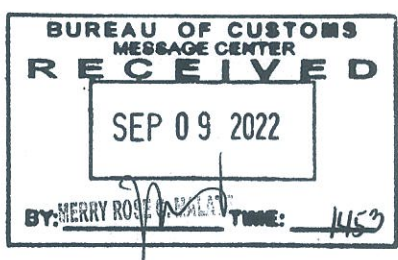
MASTER COPY *mm*

TCOC Ref. No. 22-064

09 September 2022



ACTING COMMISSIONER YOGI FILEMON I. RUIZ
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear Acting Commissioner Ruiz:

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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-206, 22-207, 22-208, 22-232, 22-248, 22-272, 22-280 and 22-281, issued by this Commission on 09 September 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

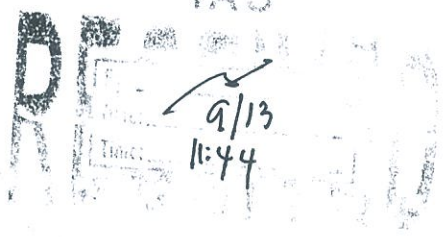
Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson



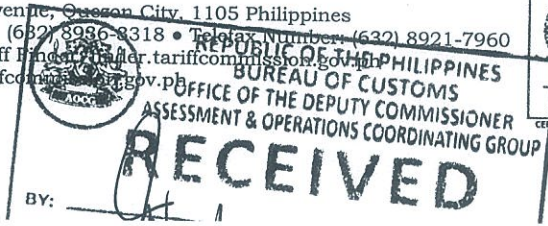
OFFICE OF THE DIRECTOR
IAS



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) 8986-8318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph





AOCG Memo No. 298-2022 p. 4

MASTER COPY
jms

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

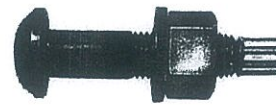
1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.90 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero		22-206
		3	DATE ISSUED
			09 September 2022

4 DESCRIPTION OF GOOD

“HIGH STRENGTH TC BOLTS (M20 AND M30)”

Based on the technical specifications submitted, subject articles are tension control (TC) steel bolts presented together with hexagonal nuts and plane washers. The bolt heads are domed and are not designed to be driven while the bodies consist of the shank, thread, notch and spline (bolt tip). Completion of bolt fastening is confirmed by the shearing-off of the notched end of the bolt. These have the following specifications:

Nominal Size		M20	M30
Bolt	Grade	S10T	S10T
	Diameter (mm)	20	30
	Length (mm)	40	60
Nut	Grade	F10	F10
	Diameter (mm)	20	30
Washer	Grade	F35	F35
	Inside Diameter (mm)	21	31
	Outside Diameter (mm)	40	60



5 REASONS FOR CLASSIFICATION

Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, screws, bolts and nuts, and washers. Bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded. Nuts are metal pieces designed to hold the corresponding bolts in place. Washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split (e.g., Grower’s spring washers), curved, cone shaped, etc.

In view thereof, subject articles are classified under AHTN 2022 subheading 7318.15.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.

This ruling shall be valid for five 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
Digitally signed

MARILOU P. MENDOZA
Chairperson



MASTER COPY *hmb*

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 7318.15.90 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero	2 TCC (AR) NO. 22-207
	3 DATE ISSUED 09 September 2022

4 | **DESCRIPTION OF GOOD**

“HIGH STRENGTH TC BOLTS (M22, M24 AND M27)”

Based on the technical specifications submitted, subject articles are tension control (TC) steel bolts presented together with hexagonal nuts and plane washers. The bolt heads are domed and are not designed to be driven while the bodies consist of the shank, thread, notch and spline (bolt tip). Completion of bolt fastening is confirmed by the shearing-off of the notched end of the bolt. These have the following specifications:

Nominal Size		M22	M24	M27
Bolt	Grade	S10T	S10T	S10T
	Diameter (mm)	22	24	27
	Length (mm)	45	50	55
Nut	Grade	F10	F10	F10
	Diameter (mm)	22	24	27
Washer	Grade	F35	F35	F35
	Inside Diameter (mm)	23	25	28
	Outside Diameter (mm)	44	48	56



5 | **REASONS FOR CLASSIFICATION**

Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, screws, bolts and nuts, and washers. Bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded. Nuts are metal pieces designed to hold the corresponding bolts in place. Washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split (e.g., Grower’s spring washers), curved, cone shaped, etc.

In view thereof, subject articles are classified under AHTN 2022 subheading 7318.15.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.

This ruling shall be valid for five 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 line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



MASTER COPY
fmo


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero		22-208
		3	DATE ISSUED
			09 September 2022

4	DESCRIPTION OF GOOD																			
	“M16 HIGH STRENGTH TC BOLT”																			
	<p>Based on the technical specifications submitted, subject article is a tension control (TC) steel bolt presented together with hexagonal nut and plane washer. The bolt head is domed and is not designed to be driven while the body consists of the shank, thread, notch and spline (bolt tip). Completion of bolt fastening is confirmed by the shearing-off of the notched end of the bolt. It has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="3">Bolt</td> <td>Grade</td> <td>S10T</td> </tr> <tr> <td>Diameter (mm)</td> <td>16</td> </tr> <tr> <td>Length (mm)</td> <td>35</td> </tr> <tr> <td rowspan="2">Nut</td> <td>Grade</td> <td>F10</td> </tr> <tr> <td>Diameter (mm)</td> <td>16</td> </tr> <tr> <td rowspan="3">Washer</td> <td>Grade</td> <td>F35</td> </tr> <tr> <td>Inside Diameter (mm)</td> <td>17</td> </tr> <tr> <td>Outside Diameter (mm)</td> <td>32</td> </tr> </table> 	Bolt	Grade	S10T	Diameter (mm)	16	Length (mm)	35	Nut	Grade	F10	Diameter (mm)	16	Washer	Grade	F35	Inside Diameter (mm)	17	Outside Diameter (mm)	32
Bolt	Grade		S10T																	
	Diameter (mm)		16																	
	Length (mm)	35																		
Nut	Grade	F10																		
	Diameter (mm)	16																		
Washer	Grade	F35																		
	Inside Diameter (mm)	17																		
	Outside Diameter (mm)	32																		

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, screws, bolts and nuts, and washers. Bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded. Nuts are metal pieces designed to hold the corresponding bolts in place. Washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split (e.g., Grower’s spring washers), curved, cone shaped, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</p> <p>This ruling shall be valid for five 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 line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



MASTER COPY
mmr

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.31.10 MFN - 15% ad valorem ATIGA - Zero		22-232
		3	DATE ISSUED
			09 September 2022

4	DESCRIPTION OF GOOD
	“TIGER VANILLA”
	Based on the product composition, manufacturing process flowchart, and product labels submitted, subject article is a vanilla-flavoured biscuit composed mainly (>50%) of wheat flour, sugar, vegetable oil (palm), and glucose and fructose syrups. Its other ingredients include milk powder, salt, and soya lecithin. Subject article is packed in metallized plastics with net weights of 25.2 g (with secondary plastic packaging containing 10 packs) and 50.4 g.

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five 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>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



MASTER COPY
fmm

AOCG Memo No. 298-2022 p. 8

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		22-248
		3	DATE ISSUED
			09 September 2022

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“TIGER CHOCOLATE”</p> <p>Based on the product composition, manufacturing process flowchart, and product labels submitted, subject article is a chocolate-flavoured biscuit composed mainly (>50%) of wheat flour, sugar, non-hydrogenated vegetable oil, and glucose syrup. Its other ingredients include cocoa powder, milk powder, and salt. Subject article is packed in metallized plastics with net weights of 25.2 g (with secondary plastic packaging containing 10 or 11 packs) and 50.4 g.</p>

5	REASONS FOR CLASSIFICATION
----------	-----------------------------------

Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.

In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

This ruling shall be valid for five 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 line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION


ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3304.91.00 MFN - 7% ad valorem ATIGA - Zero		22-272	
		3	DATE ISSUED
		09 September 2022	

4	DESCRIPTION OF GOOD
“DXN® TALCUM POWDER”	
<p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, finished goods specifications, and photograph of the product submitted, subject article is a white to greyish powder composed of talc, <i>Ganoderma lucidum</i> (mushroom) extract, fragrance, and menthol. Packed in 250-g bottles, subject article is sprinkled onto hands then applied to the body to keep the skin fresh and comfortable all day long.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as face powders (whether or not compressed), baby powders (including talcum powder, not mixed, not perfumed, put up for retail sale), other powders and grease paints.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.91.00, 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 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 style="text-align: right;"><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>	
<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	



MASTER COPY
fmr

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.90 MFN - 15% ad valorem ATIGA - Zero		22-280
		3	DATE ISSUED
			09 September 2022

4	DESCRIPTION OF GOOD
	“OREO CRUMBS (SMALL CRUSHED COOKIE PIECES)”
	<p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article consists of small, crushed cookie pieces. It is made from wheat flour, sugar, non-hydrogenated vegetable oil, cocoa powder, fructose syrup, raising agents, corn starch, salt, emulsifier, and nature-identical vanilla flavour. Packed in 454-g foil packs, subject article is used as toppings for shakes, smoothies, ice creams, and cakes.</p>



5	REASONS FOR CLASSIFICATION
----------	-----------------------------------

Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.

In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

This ruling shall be valid for five 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 line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.

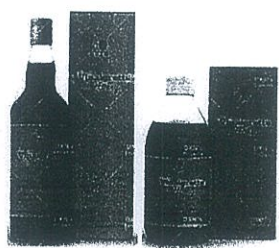


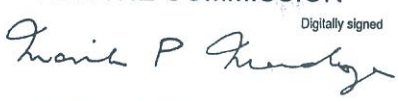
MASTER COPY
hmt

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.55 MFN - 10% ad valorem ATIGA - Zero		22-281
		3	DATE ISSUED
			09 September 2022

4	DESCRIPTION OF GOOD
	“DXN® VINAIGRETTE HONEY”
	<p>Based on the product ingredient declaration, manufacturing process flowchart, finished good specifications, product information sheet, and photographs of the product submitted, subject article is a mixture of honey, rice vinegar, and <i>Ganoderma lucidum</i> and is in the form of a black liquid with a sweet and sour flavour. Packed in carton boxes containing 285-mL or 700-mL bottles, subject article is to be diluted with water at a ratio of 1:9 before consumption as a beverage.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations for the manufacture of lemonades or other beverages, consisting, for example, of concentrated fruit juice with the addition of citric acid (in such a proportion that the total acid content is appreciably greater than that of the natural juice), essential oils of fruit, synthetic sweetening agents, etc. Such preparations are intended to be consumed as beverages after simple dilution with water or after further treatment. Certain preparations of this kind are intended for adding to other food preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.55, 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 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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>