



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 203-2022

MEMORANDUM

MASTER COPY
hmo

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

FROM : ~~ATTY. EDWARD JAMES A. DY BUCOY~~
Deputy Commissioner, AOCG *hmo*

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

DATE : 03 June 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 01 June 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-053	"TABASCO BRAND SRIRACHA"	2103.90.11	MFN – 7% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 203-2022



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP

RECEIVED

BY: [Signature]
DATE: 2022-06-02
TIME: 2:14

TCOC Ref. No. 22-042

01 June 2022

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



BOC-09-30997

BUREAU OF CUSTOMS
MESSAGE CENTER

RECEIVED

JUN 02 2022

BY: HERRY ROSA C. MALAY TIME: 0944

Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 22-053, issued by this Commission on 01 June 2022. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

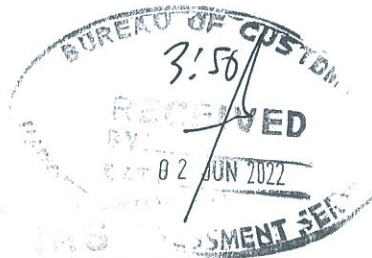
Very truly yours,

[Signature]
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



[Handwritten note]
6/3/22
11:09 am

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



02 JUN 2022 948



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 2103.90.11 MFN - 7% ad valorem	<table border="1"> <tr> <td style="width: 20%;">2</td> <td>TCC (AR) NO.</td> </tr> <tr> <td></td> <td style="text-align: center;">22-053</td> </tr> <tr> <td>3</td> <td>DATE ISSUED</td> </tr> <tr> <td></td> <td style="text-align: center;">01 June 2022</td> </tr> </table>	2	TCC (AR) NO.		22-053	3	DATE ISSUED		01 June 2022
2	TCC (AR) NO.								
	22-053								
3	DATE ISSUED								
	01 June 2022								

4 | DESCRIPTION OF GOOD

"TABASCO® BRAND SRIRACHA"

Based on the ingredient declaration, ingredient statement, product information sheet, quality assurance document, photograph of the product, and sample submitted, subject article is a chili sauce made from red jalapeño pepper, water, sugar, distilled vinegar, and TABASCO® Brand Pepper Sauce, among others. It is in the form of a red liquid with a slightly thick consistency and with a blend of spicy, sweet, and savory flavours. Packed in 1.89-L plastic gallons, and in 566-g and 300-g plastic bottles, subject article is used to add flavour to Thai dishes, burgers, and fries, among others.



5 | REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AH3TN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.11, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.

