



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 151-2023

## MEMORANDUM

MASTER COPY  
*hmb*

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

**FROM :** *[Signature]* **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 25 April 2023

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 18 April 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-047	"SPRAY DRIED COFFEE EXTRACT VMC06"	<u>In-Quota</u> 2101.11.90.100	MFN – 30% Ad Valorem ATIGA – Zero*
		<u>Out-Quota</u> 2101.11.90.200	MFN – 45% Ad Valorem ATIGA – Zero*
23-048	"SPRAY DRIED COFFEE EXTRACT QB325"	<u>In-Quota</u> 2101.11.11.100	MFN – 30% Ad Valorem ATIGA – Zero*
		<u>Out-Quota</u> 2101.11.11.200	MFN – 45% Ad Valorem ATIGA – Zero*
23-051	"SPRAY DRIED COFFEE EXTRACT VM620"	<u>In-Quota</u> 2101.11.90.100	MFN – 30% Ad Valorem ATIGA – Zero*
		<u>Out-Quota</u> 2101.11.90.200	MFN – 45% Ad Valorem ATIGA – Zero*

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

encl

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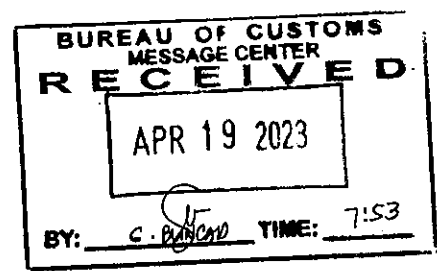
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BOC-09-40108

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-030

18 April 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-047, 23-048, and 23-051, issued by this Commission on 18 April 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

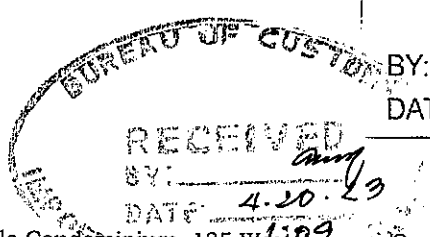
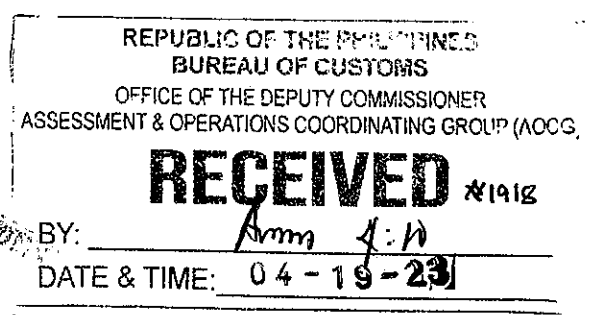
**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

4/20  
4:20



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19 APR 2023  
CUSTOMS NUMBER: SCP000381Q



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>			<b>2</b>	<b>TCC (AR) NO.</b>
		<u>In-Quota</u>	<u>Out-Quota</u>		23-047
	<b>AHTN</b>	2101.11.90.100	2101.11.90.200	<b>3</b>	<b>DATE ISSUED</b>
	<b>MFN</b>	30% ad valorem	45% ad valorem		18 April 2023
	<b>ATIGA</b>	Zero	Zero		

**4 DESCRIPTION OF GOOD**

**“SPRAY DRIED COFFEE EXTRACT VMC06”**

Based on the product specifications, ingredients listing, certificate of analysis, process flowchart, material safety data sheet, photographs of the actual product and packaging, and sample submitted, subject article is a dark-brown, free-flowing powder with a mild coffee and chicory taste. It is produced by roasting green coffee beans, followed by extraction, separation, evaporation, spray drying with chicory extract and maltodextrin (bulking agent and spray drying agent), and packing. Packed in 25-kg polyethylene-lined carton boxes, subject article is used as a raw material in the manufacture of 3-in-1 coffee mixes.

**5 REASONS FOR CLASSIFICATION**

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 the 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 2022 subheadings 2101.11.90.100 and 2101.11.90.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% ad valorem 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 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)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>			<b>2   TCC (AR) NO.</b>	
	<b>In-Quota</b>	<b>Out-Quota</b>	23-048	
<b>AHTN</b>	2101.11.11.100	2101.11.11.200	<b>3   DATE ISSUED</b>	
<b>MFN</b>	30% ad valorem	45% ad valorem	18 April 2023	
<b>ATIGA</b>	Zero	Zero		

**4 | DESCRIPTION OF GOOD**

**"SPRAY DRIED COFFEE EXTRACT QB325"**

Based on the product specifications, ingredients listing, certificate of analysis, manufacturing process flowchart, material safety data sheet, photographs of the actual product and packaging, and sample submitted, subject article is a dark-brown, free-flowing powder with a strong coffee taste. It is produced by roasting green coffee beans, followed by extraction, separation, evaporation, spray drying with flavouring and maltodextrin (bulking agent and spray drying agent), and packing. Packed in 25-kg polyethylene-lined carton boxes, subject article is used as a raw material in the manufacture of 3-in-1 coffee mixes.

**5 | REASONS FOR CLASSIFICATION**

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 the 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 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% ad valorem 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

*Note: In 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>		<b>2</b>	<b>TCC (AR) NO.</b>
	<b>In-Quota</b>	<b>Out-Quota</b>		<b>23-051</b>
<b>AHTN</b>	<b>2101.11.90.100</b>	<b>2101.11.90.200</b>	<b>3</b>	<b>DATE ISSUED</b>
<b>MFN</b>	<b>30% ad valorem</b>	<b>45% ad valorem</b>		<b>18 April 2023</b>
<b>ATIGA</b>	<b>Zero</b>	<b>Zero</b>		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>"SPRAY DRIED COFFEE EXTRACT VM620"</b></p> <p>Based on the product specifications, ingredients listing, manufacturing process flowchart, material safety data sheet, photographs of the actual product and packaging, and sample submitted, subject article is a dark-brown, free-flowing powder with a mild coffee and chicory taste. It is produced by roasting green coffee beans, followed by extraction, separation, evaporation, spray drying with chicory extract and maltodextrin (bulking agent and spray drying agent), and packing. Packed in 25-kg polyethylene-lined carton boxes, subject article is used as a raw material in the manufacture of 3-in-1 coffee mixes.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.90.100 and 2101.11.90.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% ad valorem and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>