

MASTER COPY



AOCG Memo No. 131-2024 /

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

MEMORANDUM

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

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

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

DATE : 27 June 2024

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 24 June 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-170	"SKIMMED MILK POWDER"	0402.10.41	MFN – 1% ad valorem
24-190	"NESTLE® KITKAT® CEREAL (330 g)"	1904.10.10	MFN – 15% ad valorem
24-191	"NESTLE HEALTH SCIENCE ORAL IMPACT® NUTRITIONAL POWDER – TROPICAL FRUIT FLAVOR"	1901.90.39	MFN – 7% ad valorem
24-192	"NESTLE® KOKO KRUNCH® COOKIE CEREAL BAR (14.5 g)"	1904.10.10	MFN – 15% ad valorem
24-195	"NESTLE® MILO® CEREAL BAR (23.5 g)"	1904.10.10	MFN – 15% ad valorem



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

MASTER COPY



AOCG Memo No. 131-2024 p.2

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-435	"FLAVOR 46341"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AdCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

MASTER COPY

AOCG Memo No. 131-2024 p.3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

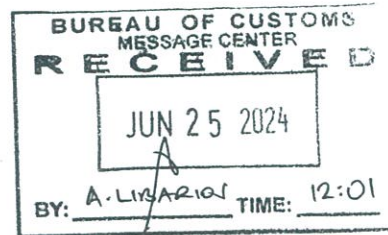
09-40410

Ref. No. 24-062

24 June 2024

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 or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-170, 24-190, 24-191, 24-192, 24-195, and 24-435, issued by this Commission on 24 June 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

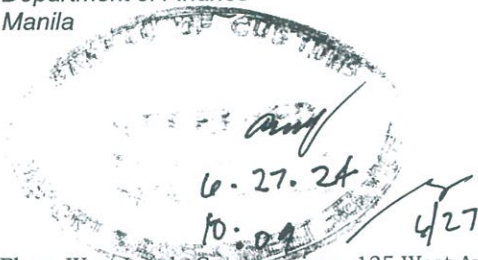
Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



25 JUN 2024

MASTER COPY
mm

AOCG Memo No. 131-2024 p. 4



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 0402.10.41 MFN - 1% ad valorem		24-170	
		3	DATE ISSUED
		24 June 2024	

4 DESCRIPTION OF GOOD

“SKIMMED MILK POWDER”

Based on the product specifications, ingredient list, material safety data sheet, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a 100% skimmed milk powder with a fat content, by weight, not exceeding 1.5%. It is in the form of a white to light-cream free-flowing powder produced by dehydrating fresh and pasteurized skim milk. Packed in 25-kg multi-wall paper sacks with polyethylene (PE) liner and in 1,000-kg bulk bags, subject article is intended for use as a foodstuff.

5 REASONS FOR CLASSIFICATION

Heading 04.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 this Chapter) 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.

In view thereof, subject article is classified under AHTN 2022 subheading 0402.10.41, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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
hrt



AOCG Memo No. 131-2024 p. 5

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1904.10.10 MFN - 15% ad valorem		24-190
		3	DATE ISSUED
			24 June 2024

4 DESCRIPTION OF GOOD

“NESTLE® KITKAT® CEREAL (330 g)”

Based on the product composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a crunchy breakfast cereal with a wafer taste. It is composed of cereal grains (wholegrain wheat flour, corn semolina, and wheat flour), milk chocolate coating (2%), sugar, dextrose, cocoa powder (3.5%), glucose syrup, palm oil, minerals, barley extract, flavourings, salt, emulsifiers, vitamins, and antioxidant. It is produced by mixing ingredients, followed by extrusion cooking (swelling), enrobing with chocolate, cooling, scalping, and enrobing with a sugar-glucose mixture. Subject article is packed in 330-g cartons.



5 REASONS FOR CLASSIFICATION

Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran. Corn flakes are made from grains of maize by removing the pericarp and the germ, adding sugar, salt and malt extract, softening with steam and then rolling into flakes and roasting in a rotary oven. The same process may be applied to wheat or other cereal grains.

In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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

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
hm



AOCG Memo No. 131-2024 p. 6

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.39 MFN - 7% ad valorem		24-191
		3	DATE ISSUED
			24 June 2024

4 DESCRIPTION OF GOOD

**“NESTLE HEALTH SCIENCE ORAL IMPACT,
NUTRITIONAL POWDER - TROPICAL FRUIT FLAVOR”**

Based on the ingredients list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a tropical fruit-flavoured powder preparation for special medical purposes. It is composed of corn starch, whey protein (containing 18.5% protein), sucrose, vegetable oils, L-arginine, fish oil, partially hydrolyzed guar gum (PHGG) fibre, medium-chain triglyceride (MCT) oil, minerals, natural flavourings, acidity regulator, ribonucleic acid sodium salt, thickeners, choline bitartrate, emulsifier, and vitamins, among others. Packed in cartons containing five pieces of 74-g sachets, subject article is used as an oral supplement to support the nutritional needs of cancer patients undergoing surgery, chemotherapy, or radiotherapy. It is to be administered via oral administration or enteral tube feeding, under medical supervision.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % 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 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; and milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats). The products of this heading may be sweetened and may contain cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.39, 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 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
hmb

AOCG Memo No. 131-2024 p. 7



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1904.10.10		24-192
	MFN - 15% ad valorem	3	DATE ISSUED
			24 June 2024

4 DESCRIPTION OF GOOD

“NESTLE® KOKO KRUNCH® COOKIE CEREAL BAR (14.5 g)”

Based on the product composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a breakfast cereal bar with cocoa cookie granules. It is composed of swelled cereal grains (wholegrain wheat flour, corn semolina, and rice flour), glucose syrup, humectant, sugar, sunflower oil, invert sugar syrup, skimmed milk powder, cocoa powder (< 3%), minerals, cocoa cookie granules (3%), fat reduced cocoa powder (<1%), salt, barley malt extract, stabilizer, emulsifier, flavourings, coconut oil, vitamins, and antioxidant. Subject article is packed in boxes containing 24 pieces of individually-wrapped 14.5-g cereal bars.



5 REASONS FOR CLASSIFICATION

Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture.

In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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

Mari Lou P. Mendoza
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

AOCG Memo No. 131-2024 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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1904.10.10		24-195
	MFN - 15% ad valorem	3	DATE ISSUED
			24 June 2024

4 DESCRIPTION OF GOOD

“NESTLE® MILO® CEREAL BAR (23.5 g)”

Based on the product composition, certificate of manufacturing process, product label, and photograph of the product submitted, subject article is a breakfast cereal bar. It is composed of swelled cereal grains (wholegrain wheat flour, corn semolina, and rice flour), white compound, glucose syrup, sugar, humectants, sweetened condensed milk, barley malt extract, invert sugar syrup, non-hydrogenated sunflower oil, skimmed milk powder, cocoa powder (< 2%), and fat-reduced cocoa powder (< 1%), among others. Subject article is packed in 23.5-g plastic packs.



5 REASONS FOR CLASSIFICATION

Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture.

In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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

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

AOCG Memo No. 131-2024 p. 9



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-435
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		24 June 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	“FLAVOR 46341”
	Based on the safety and technical data sheets, production process flowchart, certification on product use, ingredients list, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a brown to dark-brown liquid. It is composed of natural flavouring and nature-identical flavouring substances (composed of various odoriferous substances), glycerol, propylene glycol, sulphite ammonia caramel, and sulphur dioxide. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.

5	REASONS FOR CLASSIFICATION
	Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.
	In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



AOCG Memo No. 131-2024 p. 10

2	TCC (AR) NO.
24-435	

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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 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.