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**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 *dy*

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

**DATE :** 14 September 2020

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 11 September 2020, 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	2020 RATES OF DUTY
20-135	"NAN® INFINIPRO® HW ONE"	2106.90.89	MFN – 5% Ad Valorem
20-144	"GLUGEL 0-24-22"	3105.60.00	MFN – 3% Ad Valorem

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

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION



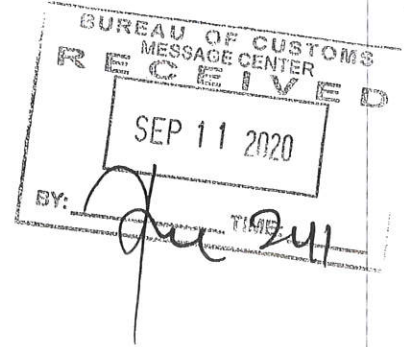
BOC-09-15237

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TCOC Ref. No. 20-082

11 September 2020

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



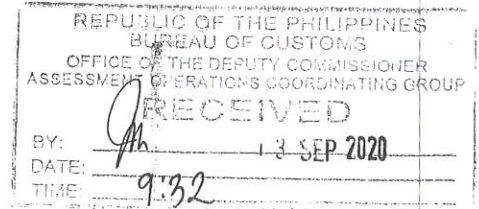
Dear Commissioner Guerrero:

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 PDF copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-135 and 20-144, issued by this Commission on 11 September 2020. 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*  
**MARILOU P. MENDOZA**  
Chairperson

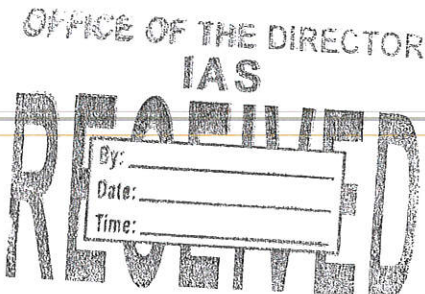


Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1</b>   <b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 2106.90.89</b> <b>MFN - 5% ad valorem</b></p>	<p><b>2</b>   <b>TCC (AR) NO.</b></p> <p style="text-align: center;"><b>20-135</b></p> <p><b>3</b>   <b>DATE ISSUED</b></p> <p style="text-align: center;"><b>11 September 2020</b></p>
<p><b>4</b>   <b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>"NAN® INFINIPRO® HW ONE"</b></p> <p>Based on the product information, formula ingredient breakdown, recipe nutritional composition, product label, manufacturer's declaration, and photograph of product packaging submitted, subject article is a hypoallergenic powdered formula for infants zero (0) to six (6) months of age. It is composed of lactose, vegetable oils, protein whey concentrate, vitamins, and minerals, among others. Packed in 400-g, 700-g, and 800-g containers, subject article is to be dissolved in distilled water prior to consumption.</p>	
<p><b>5</b>   <b>REASONS FOR CLASSIFICATION</b></p> <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 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>	





## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3105.60.00 MFN - 3% ad valorem		20-144
		<b>3</b>	<b>DATE ISSUED</b>
			11 September 2020

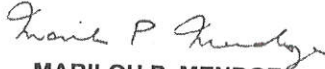
<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"GLUGEL 0-24-22"</b>
	<p>Based on the certificate of composition, product specifications, and product label submitted, subject article is a potassium phosphite-based fertilizer in the form of a liquid gel solution with pH of 6.5. It consists of phosphorus pentoxide (P<sub>2</sub>O<sub>5</sub>), potassium oxide (K<sub>2</sub>O), boron (B), iron (Fe), manganese (Mn) chelated by ethylenediaminetetraacetic acid (EDTA), and zinc (Zn) chelated by EDTA. Packed in 1-L, 5-L, and 20-L containers, subject article is specifically designed for the cultivation of bananas and cocoa. It is formulated to stimulate their growth and to help them cope with adverse conditions, such as stress caused by drought, root asphyxiation, insect attack or diseases.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>

Heading 31.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, all other fertilisers (other than separate chemically defined compounds), for example, mixtures of fertilizing substances (i.e., those containing nitrogen, phosphorus or potassium) with non-fertilising substances, e.g. sulphur. Many of those containing nitrogen or phosphorus are classified in heading 31.02 or 31.03 but the others are classified in this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 3105.60.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

**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.

