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# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 638-2021

## 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 :** 23 December 2021

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 20 December 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-294	"SORBITOL LIQUID 70%"	2905.44.00	MFN – 3% Ad Valorem ACFTA – Zero*
21-309	"CENTRUM SILVER ADVANCE (BULK)"	3004.50.21	MFN – 5% Ad Valorem ACFTA – Zero*
21-311	"CALTRATE PLUS CALCIUM + VITAMIN D <sub>3</sub> + MINERALS (BULK)"	3004.50.99	MFN – 5% Ad Valorem ACFTA – Zero*
21-314	"CENTRUM ADVANCE TABLET (BULK)"	3004.50.21	MFN – 5% Ad Valorem ACFTA – Zero*
21-270	"SCOTT'S VITAMIN C PASTILLES ORANGE FLAVOUR (12x15s)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*

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

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**BUREAU OF CUSTOMS**  
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-295	"BIOCULUM OWC"	3002.90.00	MFN – 3% Ad Valorem AIFTA – Zero*
21-310	"CENTRUM ADVANCE TABLET (30s)"	3004.50.21	MFN – 5% Ad Valorem ACFTA – Zero*
21-312	"CALTRATE PLUS 500-D CALCIUM + VITAMIN D <sub>3</sub> + MINERALS (BULK)"	3004.50.99	MFN – 5% Ad Valorem ACFTA – Zero*
21-319	"ERCEFLORA (BACILLUS CLAUSII)"	3002.90.00	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**

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OFFICE OF THE DIRECTOR  
IAS

RECEIVED  
By: [Signature]  
Date: 12/22  
Time: 3:45

AOCG Memo No. 638-2021 p. 3



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-098

20 December 2021

BUREAU OF CUSTOMS  
MESSAGE CENTER  
RECEIVED  
DEC 21 2021  
BY: BEA B. DE LA CRUZ  
Assistant Customs Operations Officer  
TIME: 4:00

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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-270, 21-294, 21-295, 21-309, 21-310, 21-311, 21-312, 21-314, and 21-319 issued by this Commission on 20 December 2021. 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,

[Signature]  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP  
RECEIVED  
BY: [Signature]  
DATE: 12/22/21  
TIME: \_\_\_\_\_

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

BUREAU OF CUSTOMS  
RECEIVED  
BY: [Signature]  
DATE: 22 DEC 2021  
IMPORT & ASSESSMENT SERVICE

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](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)





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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2905.44.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>21-294</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>20 December 2021</b>

**4 DESCRIPTION OF GOOD**

**“SORBITOL LIQUID 70%”**

Based on the certificate of product registration from the Food and Drug Administration (FDA), certificate of analysis, composition statement, manufacturing process flowchart, and product brochure submitted, subject article is sorbitol (70%) in water (CAS No. 50-70-4), in the form of a colorless, clear liquid with a light sweet taste. It is produced through hydrogenation of liquid glucose, followed by filtration, decoloring, ion exchange, evaporation, concentration, and adjustment of liquid sorbitol, among others. To be imported in 270-kg plastic drums, subject article is to be used as a sweetener in food manufacturing.

**5 REASONS FOR CLASSIFICATION**

Note 1(d) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities, dissolved in water.

Heading 29.05 of the AHTN 2017 covers acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other polyhydric alcohols. This includes, among others, D-glucitol (sorbitol), a white crystalline powder which is hygroscopic. It is used in perfumery, in the manufacture of ascorbic acid (used in medicine) and of surface-active agents, as a substitute for glycerol and as a humectant (i.e., moisture-conditioning agent).

In view thereof, subject article is classified under AHTN 2017 subheading 2905.44.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and an ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

Digitally signed

*MariLou P. Mendoza*

**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.






REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.50.21</b> <b>MFN - 5% ad valorem</b> <b>ACFTA - Zero</b>		<b>21-309</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>20 December 2021</b>
<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>“CENTRUM SILVER ADVANCE (BULK)”</b>		
	<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), analysis report, manufacturing process flowchart, technical specifications, photographs of actual product, and sample submitted, subject article is a multivitamin and mineral complex in the form of a gray oval-shaped, film-coated tablet. It contains vitamins A, B<sub>1</sub>, B<sub>2</sub>, B<sub>6</sub>, B<sub>12</sub>, C, D<sub>3</sub>, E, and K, nicotinamide, folic acid, calcium, iron, and magnesium, among others. It is recommended to be taken once daily for the treatment and prevention of vitamin and mineral deficiencies in adults aged 50 years and above and to help maintain a healthy heart, good eyesight, healthy skin, and strong bones and muscles, among others. To be imported in bulk, subject article is to be further packed for retail sale in polyethylene terephthalate (PET) foil easy-tear packs.</p>		
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.50.21, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and an ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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>		
	<b>FOR THE COMMISSION</b> <small>Digitally signed</small>  <b>MARILOU P. MENDOZA</b> Chairperson		
	<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>		

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.50.99</b> <b>MFN - 5% ad valorem</b> <b>ACFTA - Zero</b>		<b>21-311</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>20 December 2021</b>

**4 DESCRIPTION OF GOOD**

**"CALTRATE® PLUS CALCIUM + VITAMIN D<sub>3</sub> + MINERALS (BULK)"**

Based on the certificate of product registration from the Food and Drug Administration (FDA), manufacturing process, analysis report, technical specifications, photograph of actual product and packaging, and sample submitted, subject article is a calcium supplement in the form of a capsule-shaped, dusty rose-coloured, film-coated tablet. It contains calcium (600 mg per tablet), vitamin D<sub>3</sub>, copper, magnesium, manganese, and zinc. One tablet of subject article is to be taken twice a day with food, or as prescribed by the physician, for the prevention and treatment of osteoporosis. To be imported in bulk, subject article is to be further packed for retail sale in easy-tear foil packs and high-density polyethylene (HDPE) bottles.

**5 REASONS FOR CLASSIFICATION**

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.50.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

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.





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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 3004.50.21</b> <b>MFN - 5% ad valorem</b> <b>ACFTA - Zero</b></p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>21-314</b></p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>20 December 2021</b></p>
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<b>4</b>	<p><b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“CENTRUM ADVANCE TABLET (BULK)”</b></p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), analysis report, manufacturing process, bulk quality standard, final packaging specifications, photographs of actual product, and sample submitted, subject article is a multivitamin and mineral complex in the form of a beige oval-shaped, film-coated tablet. It contains vitamins A, B<sub>1</sub>, B<sub>2</sub>, B<sub>6</sub>, B<sub>12</sub>, C, D<sub>3</sub>, E, and K, nicotinamide, folic acid, calcium, iron, and magnesium, among others. One tablet is to be taken daily for the treatment and prevention of vitamin and mineral deficiencies in adults. To be imported in bulk, subject article is to be further packed in foil strip packs for retail sale.</p>
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<b>5</b>	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.50.21, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and an ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <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>
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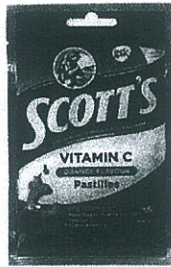



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 2106.90.72</b> <b>MFN - 7% ad valorem</b> <b>ATIGA - Zero</b></p>		<b>21-270</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>20 December 2021</b>	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<b>“SCOTT’S VITAMIN C PASTILLES ORANGE FLAVOUR (12x15s)”</b>	
<p>Based on the certificate of analysis, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), commercial formulation sheet, commercial finished product specification, photograph of packaging, and sample submitted, subject article is a food supplement in the form of red-purple to reddish-brown pastilles coated with crystallized fine caster sugar and with blackcurrant and orange flavour. It consists of vitamin C, glucose, sucrose, blackcurrant juice concentrate, orange flavour, and caster sugar, among others. Packed in boxes containing 12 resealable foil packs of 15 pastilles, subject article is to be taken orally (1 to 2 pastilles per day) by children ages 1 year and above, to help support healthy immune function and to promote healthy gums and skin.</p>	
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<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 this heading includes, <i>inter alia</i>, preparations, often referred to as <i>food supplements</i>, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, 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 (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: center;">FOR THE COMMISSION</p> <p style="text-align: center;">Digitally signed</p> <p style="text-align: center;"></p> <p style="text-align: center;"><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>	



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## REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3002.90.00</b> <b>MFN - 3% ad valorem</b> <b>AIFTA - Zero</b>		<b>21-295</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>20 December 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"BIOCULUM OWC™"</b>  Based on the manufacturing process flowchart, product composition, product catalogue, statement of compliance, and photograph of the product and packaging submitted, subject article is a mixture of microbial culture in mineral carrier material and moisture (water). It is in the form of a dark-brown powder packed in 1-kg and 5-kg bags. Subject article is added to machine composting systems to accelerate the aerobic composting of organic wastes.
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and an ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".</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>

FOR THE COMMISSION

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.




REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.50.21</b>		<b>21-310</b>
	<b>MFN - 5% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>20 December 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>“CENTRUM ADVANCE TABLET (30s)”</b></p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), analysis report, manufacturing process flowchart, technical specifications, photographs of actual product, and sample submitted, subject article is a multivitamin and mineral complex in the form of a beige oval-shaped, film-coated tablet. It contains vitamins A, B<sub>1</sub>, B<sub>2</sub>, B<sub>6</sub>, B<sub>12</sub>, C, D<sub>3</sub>, E, and K, folic acid, nicotinamide, calcium, iron, and magnesium, among others. Packed in high-density polyethylene (HDPE) bottles containing 30 tablets, subject article is recommended to be taken once daily for the treatment and prevention of vitamin and mineral deficiencies in adults.</p> 
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.50.21, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and an ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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 align="center">FOR THE COMMISSION</p> <p align="center">Digitally signed <i>MariLou P. Mendoza</i></p> <p align="center"><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>



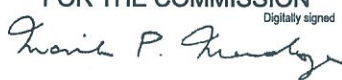
REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.50.99</b> <b>MFN - 5% ad valorem</b> <b>ACFTA - Zero</b>		<b>21-312</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>20 December 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CALTRATE® PLUS 500-D CALCIUM + VITAMIN D<sub>3</sub> + MINERALS (BULK)”</b>
	<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), analysis report, manufacturing process, technical specifications, photograph of actual product and packaging, and sample submitted, subject article is a calcium supplement in the form of an oval-shaped, dusty rose-coloured, film-coated tablet. It contains calcium, vitamin D<sub>3</sub> (500 IU per tablet), copper, magnesium, manganese, and zinc. One tablet of subject article is to be taken twice a day with food and a full glass of water, or as prescribed by the physician, for the prevention and treatment of osteoporosis, and calcium and vitamin D deficiencies. To be imported in bulk, subject article is to be further packed for retail sale in easy-tear foil packs.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.50.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p><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>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3002.90.00</b> <b>MFN - 3% ad valorem</b>		<b>21-319</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>20 December 2021</b>

**4 DESCRIPTION OF GOOD**

**“ERCEFLORA® (BACILLUS CLAUSII)”**

Based on the product label and packaging submitted, subject article is an antidiarrheal of microbial origin in the form of a clear oral suspension. It contains 2 billion spores of polyantibiotic-resistant *Bacillus clausii* in sterile distilled water. It is indicated for the treatment of acute diarrhea, chronic diarrhea, and intestinal flora imbalance and resulting endogenous dysvitaminosis, among others. Packed in a carton box containing 10 or 20 5-mL bottles, subject article is to be administered orally by diluting the suspension in beverages such as sweetened water, milk, tea, or orange juice at a dosage of 2-3 bottles per day for adults and 1-2 bottles per day for children and babies (more than 1 month old), or as prescribed by the physician.

**5 REASONS FOR CLASSIFICATION**

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers products including, among others, cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).

In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, 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

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.

