

2017-02-049

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

22 February 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from February 16-17, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
16-352	"ANAVITE POULTRY VITAMIN"	3004.50.21	MFN – 5% Ad Valorem ATIGA – Zero*
16-353	"ZAGRO ANAVITE SWINE VITAMIN"	3004.50.21	MFN – 5% Ad Valorem ATIGA – Zero*
16-362	"CP EASY SNACK HALF-CUT MIDDLE WING"	1602.32.90A	MFN – 40% Ad Valorem ATIGA – Zero*
16-368	"CP COOKING KIT PEPPER KICKS"	1602.32.90A	MFN – 40% Ad Valorem ATIGA – Zero*

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

For your information and guidance and strict compliance.

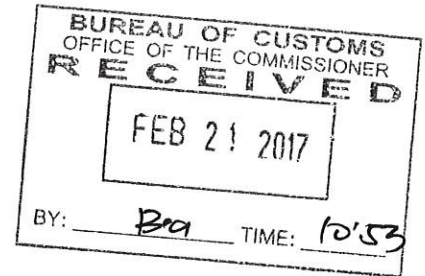
Atty. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

20 February 2017



COMMISSIONER NICANOR E. FAELDON
Bureau of Customs
Port Area, Manila



Dear **Commissioner Faeldon**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 16-352, 16-353, 16-362, and 16-368, together with their respective brochures/ technical literature, issued from 16 February 2017 to 17 February 2017.

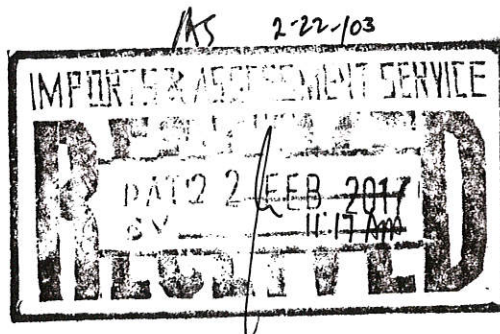
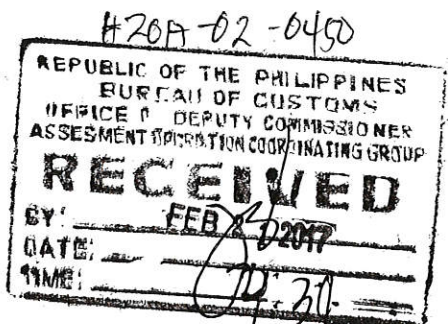
Thank you.

Very truly yours,

ERNESTO L. ALBANO
Commissioner

Encl: As stated.

cc: The Secretary
Department of Finance
Manila



2017-02-049 P-3



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.50.21 MFN - 5% ad valorem ATIGA - Zero		16-352
		3	DATE ISSUED
			FEB 16 2017

4 DESCRIPTION OF GOOD

“ANAVITE POULTRY VITAMIN”

Based on the certificate of formula and product specifications submitted, subject article is a vitamin supplement for poultry, in the form of a light yellow to yellow powder. It contains Vitamins A, D₃, E, K, B₁, B₂, B₆, and B₁₂, nicotinic acid, pantothenic acid, folic acid, biotin, and calcium carbonate. It is indicated for the prevention and treatment of vitamin deficiencies in poultry, to increase their resistance against stress and during disease condition, and for the improvement of their feed conversion efficiency. It is to be mixed at a rate of 175-300 grams per ton of feed, depending on the age and type of poultry. Subject article is packed for retail sale in 25 kg multilayer kraft bags.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) state that this heading covers medicaments consisting of mixed or unmixed products provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.50.21 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
 Chairperson



2017-02-049 P-4



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.50.21 MFN – 5 % ad valorem ATIGA – Zero		16-353
		3	DATE ISSUED
			FEB 16 2017

4	DESCRIPTION OF GOOD
	“ZAGRO ANAVITE SWINE VITAMIN”
	<p>Based on the product label and certificate of formula submitted, subject article is a vitamin feed supplement in powder form containing vitamins A, D, E, K, B1, B2, B6 and B12, biotin, folic acid, nicotinic acid and pantothenic acid with calcium carbonate. It prevents and treats vitamin deficiencies and increases resistance against stress and during disease condition of swine. It is mixed into the feed at a dosage of 0.15 to 0.35 kg per tonne of feed depending on the category of swine diet (e.g., pre-starter, breeder, etc.). Subject article is imported in 25 kg bags.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3004.50.21 with Most Favoured Nation (MFN) rate of duty of 5% 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>

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson




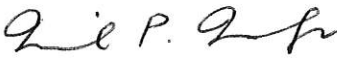


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1602.32.90A MFN - 40% ad valorem ATIGA - Zero		16-362
		3	DATE ISSUED
			FEB 17 2017

4	DESCRIPTION OF GOOD
	“CP EASY SNACK HALF-CUT MIDDLE WING”
	<p>Based on the customer product sample feedback, product brochure, and sample submitted, subject article is frozen, pre-cooked, seasoned and battered chicken wings. The chicken middle wing is cut into half then marinated, battered, breaded, fried and then frozen. Packed in sealed plastic pouches with a net weight of 350 grams, subject article is oven toasted (4-5 minutes) or deep fried (2-3 minutes) before serving.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 16.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A, with a Most Favoured Nation (MFN) rate of duty of 40% 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>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	 Republic of the Philippines TARIFF COMMISSION  17-00025







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1602.32.90A MFN - 40% ad valorem ATIGA - Zero		16-368
		3	DATE ISSUED
			FEB 17 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“CP COOKING KIT PEPPER KICKS”</p> <p>Based on the customer product sample feedback, product brochure, and sample submitted, subject article is frozen, pre-cooked chicken leg meat. It is prepared by mixing the chicken meat (cut in small pieces) with the dipping sauce, followed by steaming, and addition of glazing sauce, before vacuum packing, pasteurization, freezing, and packing. Packed in bags with a net weight of 250 grams, it is cooked by putting the inner bag in boiling water for 5-7 minutes or in a microwave for 3-5 minutes before serving.</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 16.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A, with a Most Favoured Nation (MFN) rate of duty of 40% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div> <div style="text-align: left; margin-top: 20px;">   17-00026 </div>