



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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## MEMORANDUM

AOCG Memo No. 390-2022

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

**FROM :** ATTY. EDWARD JAMES A. DY BUÑO  
Deputy Commissioner, AOCG

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

**DATE :** 08 November 2022

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 28 October 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-425	"HALLS MENTHO-LYPTUS FLAVORED CANDY"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
22-413	"FARMAFLOR® (FLORFENICOL 4%)"	3003.20.00	MFN – 3% Ad Valorem
22-419	"CEFOR™ 1220P"	3901.40.00	MFN – 3% Ad Valorem
22-424	"HALLS HONEY-LEMON FLAVORED CANDY"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
22-457	"HALLS FRESH LIME FLAVORED CENTER-FILLED CANDY"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*

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



# BUREAU OF CUSTOMS

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AOCG Memo No. 390-2022 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-482	"METOZ™ (METOLAZONE) 5mg TABLET"	3004.90.89	MFN – Zero* AIFTA – Zero*
22-403	"CLORETS OCEAN MINT CANDY"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
22-357	"ZAMBAC MD SOLUBLE (BACITRACIN METHYLENE DISALICYLATE)"	3004.20.91	MFN – 5% Ad Valorem ACFTA – Zero*
22-345	"TerraAnchor (2T, 4T, 10T and 15T)"	7326.90.99	MFN – 15% Ad Valorem ATIGA – Zero* AIFTA – 5%

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

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

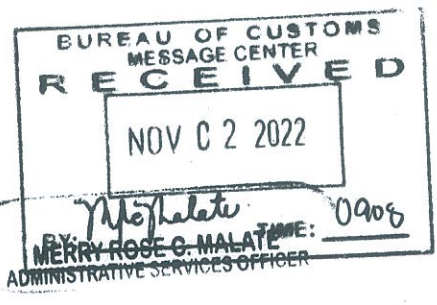


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-084

28 October 2022



**ACTING COMMISSIONER YOGI FILEMON I. RUIZ**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila

Dear **Acting Commissioner Ruiz**:

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 nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-345, 22-357, 22-403, 22-413, 22-419, 22-424, 22-425, 22-457, and 22-482, issued by this Commission on 28 October 2022. 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,

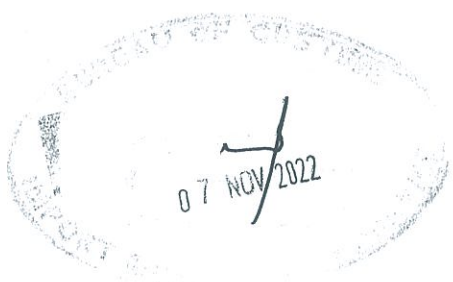
*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		22-425
		<b>3</b>	<b>DATE ISSUED</b>
			28 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“HALLS MENTHO-LYPTUS FLAVORED CANDY”</b>
	Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a hard, oblong-shaped, menthol and eucalyptus-flavoured candy marked with the letter “H” on top. It is composed of sugar, glucose syrup, artificial menthol flavour, acidity regulators, natural eucalyptus flavour, cooling crystals, natural and artificial mint flavour, and nature-identical cooling flavour. Subject article is packed in plastic bags containing 50 pieces of individually-wrapped candies.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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 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 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>



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 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3003.20.00</b> <b>MFN - 3% ad valorem</b>		<b>22-413</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>28 October 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FARMAFLOR® (FLORFENICOL 4%)”</b>
	<p>Based on the unit dose and formulation, product information sheet, analysis report, technical specifications of finished product, and Certificates of Product Registration from the Bureau of Animal Industry (BAI) and Food and Drug Administration (FDA) submitted, subject article is an antibacterial/anti-infective medicament. It is in the form of a white powder consisting of florfenicol (active ingredient) and excipient. It is indicated for the treatment of respiratory infections in pigs caused by <i>Actinobacillus pleuropneumoniae</i>, <i>Pasteurella multocida</i>, <i>Haemophilus parasuis</i>, <i>Streptococcus suis</i>, and <i>Bordetella bronchiseptica</i>. Packed in 20-kg polyethylene bags, subject article is recommended to be thoroughly and homogeneously mixed with drinking water or feeds before use to obtain a dosage of 2-4 mg florfenicol per kilogram body weight per day for 7 to 14 days.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</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>

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</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		22-419
		<b>3</b>	<b>DATE ISSUED</b>
			28 October 2022

**4 DESCRIPTION OF GOOD**

**“CEFOR™ 1220P”**

Based on the product composition, safety data sheet, other technical specifications, and packaging information submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with slip and anti-block additives. It is in the form of translucent to white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.919 g/cm<sup>3</sup>. Packed in 25-kg heavy-duty bags, subject article is used in the manufacture of blown films for industrial, food and specialty packaging applications.

**5 REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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.*





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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   AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>  <b>AHTN 1704.90.99</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b>	<b>2   TCC (AR) NO.</b>
	<b>22-424</b>
	<b>3   DATE ISSUED</b>
	<b>28 October 2022</b>

**4 | DESCRIPTION OF GOOD**

**“HALLS HONEY-LEMON FLAVORED CANDY”**

Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a hard, oblong-shaped, honey-lemon-flavoured candy marked with the letter “H” on top. It is composed of sugar, glucose syrup, honey, acidity regulators, artificial menthol flavour, natural and artificial lemon flavour, natural and artificial honey flavour, natural eucalyptus flavour, artificial colour, and nature-identical cooling flavour. Subject article is packed in plastic bags containing 50 pieces of individually-wrapped candies.



**5 | REASONS FOR CLASSIFICATION**

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate 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</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		22-457
		<b>3</b>	<b>DATE ISSUED</b>
			28 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“HALLS FRESH LIME FLAVORED CENTER-FILLED CANDY”</b>
	<p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a hard, oblong-shaped, lime-flavoured, hard candy with filling, and marked with the letter “H” on top. It is made of sugar, glucose syrup, xylitol, acidity regulators, natural and artificial flavours (lime, menthol, and eucalyptus), nature-identical and artificial cooling flavours, and colours. Subject article is packed in plastic bags containing 50 pieces of individually-wrapped candies.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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 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><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>





REPUBLIC OF THE PHILIPPINES

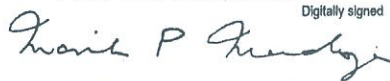
## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 3004.90.89 MFN - Zero AIFTA - Zero		22-482
		3	<b>DATE ISSUED</b>
			28 October 2022

4	<b>DESCRIPTION OF GOOD</b>
	<b>"METOZ™ (METOLAZONE) 5 mg TABLET"</b>
	<p>Based on the product brochure, product insert, photograph of the packaging, and Certificate of Product Registration (CPR) from the Food and Drug Administration (FDA) submitted, subject article is a diuretic/saluretic/antihypertensive drug of the quinazoline class containing 5 mg metolazone per tablet. Packed in boxes containing three blister packs with 10 tablets per pack, subject article is indicated for the treatment of edema, including that associated with heart failure, and for hypertension.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and 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 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>Digitally signed</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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.</p>



AOCG Memo No. 390-2022 p. 10

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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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		22-403
		<b>3</b>	<b>DATE ISSUED</b>
			28 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CLORETS OCEAN MINT CANDY”</b>
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a round, mint-flavoured, hard candy made of sugar, glucose syrup, acidity regulators, flavours, artificial colors, and green tea extract. Subject article is packed in plastic bags with a net weight of 112 g containing 40 pieces of individually-wrapped candies.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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 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><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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.</p>





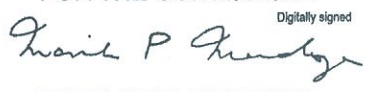
REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3004.20.91 MFN - 5% ad valorem ACFTA - Zero		22-357
		<b>3</b>	<b>DATE ISSUED</b>
			28 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ZAMBAC MD SOLUBLE (BACITRACIN METHYLENE DISALICYLATE)”</b>
	<p>Based on the unit dose and batch formulation, safety data sheet, product specifications, Certificate of Product Registration (CPR) from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is an antibacterial/anti-infective medicament in the form of an off-white to light-yellow water-soluble powder. It consists of 50 g bacitracin methylene disalicylate (BMD) per 100 g formulation, and a carrier. It is indicated for the prevention and control of necrotic enteritis in broilers and layers, for the control of transmissible enteritis caused by organisms susceptible to bacitracin methylene disalicylate in turkeys, and for the control of dysentery associated with <i>Brachyspira hyodysenteriae</i> and clostridial enteritis caused by <i>Clostridium perfringens</i> in swine. Packed in carton boxes containing 10 pieces of 100-g sachets, subject article is administered orally at a dosage rate of 100-1,000 grams per 2,000 litres of water.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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, 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 AHTN 2022 subheading 3004.20.91, 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 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 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.</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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7326.90.99 MFN - 15% ad valorem ATIGA - Zero AFTA - 5%		22-345
		<b>3</b>	<b>DATE ISSUED</b>
			28 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“TerraAnchor (2T, 4T, 10T and 15T)”</b>														
	<p>Based on the brochure and material specifications submitted, subject article is an active soil anchoring system. It consists of a spear-shaped anchor head made of SG Iron Casting Grade 500/7 conforming to Indian Standard (IS) 1865:1991, a galvanized steel rod (permanent) or galvanized steel wire rope (temporary), and a bearing base plate (not included in the importation). It has a load capacity of 2 t to 15 t and is used for permanent or temporary soil reinforcement solutions, such as strengthening of existing slopes and embankments, stabilizing excavation of buried structures, and rehabilitation of failed slopes and landslides. Subject article has the following specifications:</p>		<p>FIGURE 1: Terra Anchor System (Permanent anchor system: Anchor plate with galvanized steel rod)</p> <p>FIGURE 2: Terra Anchor System (Temporary anchor system)</p>												
	<table border="1"> <thead> <tr> <th>Component</th> <th>Dimension / Diameter</th> <th>Tensile Strength</th> </tr> </thead> <tbody> <tr> <td>Anchor Head (LxWxH)</td> <td>160 to 345 x 57 to 210 x 50 to 100 mm</td> <td>-</td> </tr> <tr> <td>Anchor Bar (Rod)</td> <td>10 - 50 mm</td> <td>700 N/mm<sup>2</sup></td> </tr> <tr> <td>Anchor Strand (Wire)</td> <td>8 - 20 mm</td> <td>1,770 kN/m<sup>2</sup></td> </tr> </tbody> </table>	Component	Dimension / Diameter	Tensile Strength	Anchor Head (LxWxH)	160 to 345 x 57 to 210 x 50 to 100 mm	-	Anchor Bar (Rod)	10 - 50 mm	700 N/mm <sup>2</sup>	Anchor Strand (Wire)	8 - 20 mm	1,770 kN/m <sup>2</sup>		
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Heading 73.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”; and ASEAN-India Free Trade Agreement (AFTA) rate of duty of 5% ad valorem, subject to submission of CO Form “AI”.</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>FOR THE COMMISSION</p> <p><i>Digitally signed</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>		
	<p><b>Note:</b> 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.</p>		

