



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 *fl*

SUBJECT : TARIFF COMMISSION CIRCULAR/ADVANCE RULING
 (TCC/AR)

DATE : 21 March 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 17 March 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-007	"FEATHERMEAL"	0505.90.90	MFN – 3% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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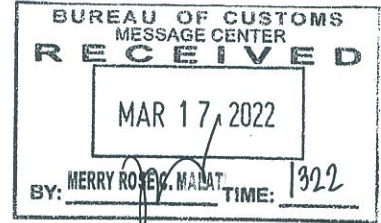
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-020

17 March 2022

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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 22-007, issued by this Commission on 17 March 2022. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

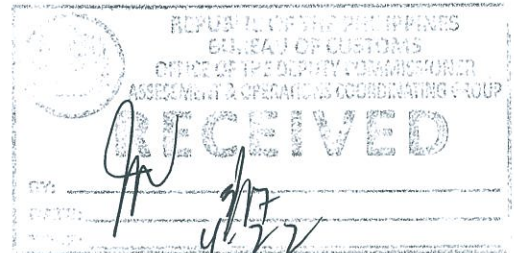
MariLou P. Mendoza
Digitally signed

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)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0505.90.90 MFN - 3% ad valorem		22-007
		3	DATE ISSUED
			17 March 2022

4	DESCRIPTION OF GOOD
	<p align="center">“FEATHERMEAL”</p> <p>Based on the product information sheet, manufacturing process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), analysis report and safety data sheet, product label, and photograph of packaging submitted, subject article is a 100% feather meal in the form of a tan to brown powder. It is produced by steam treatment of ground chicken feathers followed by pressing and grinding. Available in bulk packaging or in 25-kg and 50-kg polyethylene bags, subject article is added to feeds at a rate of 0.8 to 1.2 kg per ton of animal feeds as a source of digestible protein and other nutrients.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 05.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, powder and waste of feathers or parts of feathers. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading also covers powder, meal and waste of feathers or parts of feathers.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0505.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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 align="right">FOR THE COMMISSION</p> <p align="right">Digitally signed <i>MariLou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p><i>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.</i></p>

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