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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 *dl*

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

DATE : 16 October 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 8 October 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
20-136	"ZAMIPRO-LSL"	3002.90.00	MFN – 3% Ad Valorem ACFTA – 0%
20-160	"UNICEL BF 90 (BAMBOO FIBER)"	4706.30.00	MFN – 1% 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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-087

08 October 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



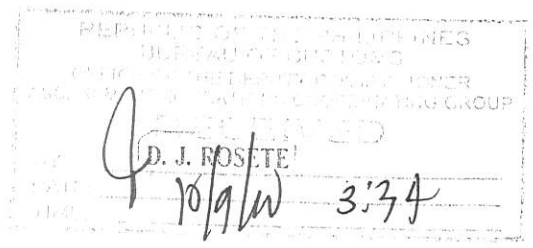
Dear Commissioner Guerrero:

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. 20-136 and 20-160, issued by this Commission on 08 October 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

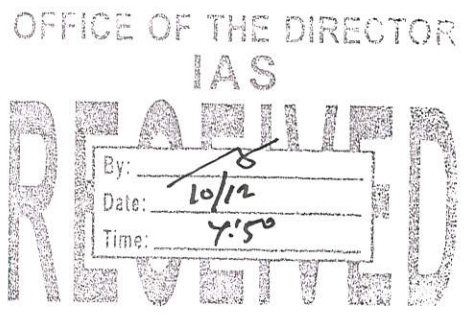
Very truly yours,

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

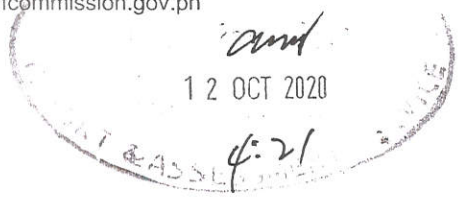


Encl: As stated

cc: *The Secretary*
Department of Finance
Manila



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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: 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)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.90.00 MFN - 3% ad valorem ACFTA - Zero		20-136
		3	DATE ISSUED
			08 October 2020

4	DESCRIPTION OF GOOD
	“ZAMIPRO-LSL”
	<p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI), certificate of analysis, product information, packaging label, and safety data sheet submitted, subject article is a probiotic feed premix in the form of a light-yellow to brown granulated powder. It consists of <i>Bacillus subtilis</i>, <i>Bacillus licheniformis</i>, <i>Lactobacillus plantarum</i>, and glucose (carrier). It is used as an aid in the development and maintenance of the intestinal health and performance of poultry, pigs, and aquaculture species. Packed in 25-kg bags, subject article is to be mixed with drinking water at a rate of 1 gram per 1 to 4 liters of water.</p>
5	REASONS FOR CLASSIFICATION
	<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 these include, among others, 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-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: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>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.</p>

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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 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4706.30.00 MFN - 1% ad valorem		20-160
		3	DATE ISSUED
			08 October 2020

4	DESCRIPTION OF GOOD
	“UNICELL® BF 90 (BAMBOO FIBER)”
	<p>Based on the product specifications, production flowchart, and product brochure submitted, subject article is a concentrated, natural bamboo fiber in the form of odorless and tasteless loose white powder containing, in the dry mass, a minimum of 98% dietary fiber. It is produced by shredding and grinding the fiber-rich parts of the bamboo plant. Packed in 20-kg bags, subject article is used as a cost-effective ingredient that enhances flavor and imparts significant functional values to various food products, such as meat, fish, dairy, bakery, and pasta.</p>
5	REASONS FOR CLASSIFICATION
	<p>The Harmonized System (HS) General Explanatory Notes to Chapter 47 state that the pulp of this Chapter consists essentially of cellulose fibres obtained from various vegetable materials, or from waste textiles of vegetable origin. Other materials used for making pulp include, among others, straw, esparto, flax, ramie, jute, hemp, sisal, bagasse, bamboo and various other grasses and reeds. Apart from their use in the paper industry, some pulps (especially bleached pulps) serve as a source of cellulose in the manufacture of various products such as artificial textile materials, plastics, varnishes and explosives; they may also be used in cattle fodder. Pulp is generally presented in baled sheets (whether or not perforated), wet or dry, but may sometimes be in slabs, in rolls or in the form of powder or flakes.</p> <p>Heading 47.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4706.30.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>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.</p>





BUREAU OF CUSTOMS

Professionalism Integrity Accountability



MEMORANDUM

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TO : GLADYS C. CABUGAWAN
Chief, Central Records Management Division

FROM : ATTY. YASSER ISMAIL A. ABBAS, CESE
Director III, Imports and Assessment Service

SUBJECT : MEMORANDUM DATED 16 OCTOBER 2020 RE: TARIFF
COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)

DATE : 21 October 2020

Respectfully forwarded the herein 16 October 2020 memoranda **RE: TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)** signed by the Deputy Commissioner, AOCG, for dissemination.

