



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 43-2022

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 : 17 January 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 11 January 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-174	"(FASTRON.) MERIDIAN SERIES, MODEL: MEC -118 (BUILT-IN COOKING CONTROLLER)"	8537.10.12	MFN – 5% Ad Valorem
21-281	"RANVET FOLACTIN BLUE"	2309.90.20	MFN – Zero* AANZFTA – Zero*
21-282	"RANVET FOLACTIN RED"	2309.90.20	MFN – Zero* AANZFTA – Zero*
21-289	"RANVET SALKAVITE"	2309.90.20	MFN – Zero* AANZFTA – Zero*
21-317	"APPLICATION CONTROLLER, MODEL: DAC-304"	8537.10.99C	MFN – 5% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

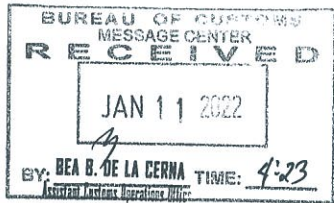


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-003

11 January 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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-174, 21-281, 21-282, 21-289 and 21-317, issued by this Commission on 11 January 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

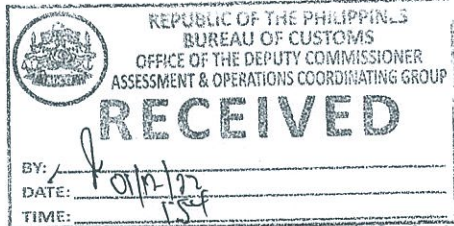
Thank you.

Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated
cc: The Secretary
Department of Finance
Manila



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 • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph

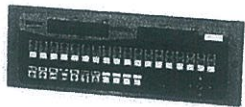




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 8537.10.12 MFN - 5% ad valorem	<table border="1"> <tr> <td style="width: 50%;">2 TCC (AR) NO.</td> <td style="width: 50%; text-align: center;">21-174</td> </tr> <tr> <td>3 DATE ISSUED</td> <td style="text-align: center;">11 January 2022</td> </tr> </table>	2 TCC (AR) NO.	21-174	3 DATE ISSUED	11 January 2022
2 TCC (AR) NO.	21-174				
3 DATE ISSUED	11 January 2022				

4 DESCRIPTION OF GOOD									
<p>"(FASTRON.)® MERIDIAN SERIES, MODEL: MEC-118 (BUILT-IN COOKING CONTROLLER)"</p> <p>Based on the brochure and technical specifications submitted, subject article is a digital controller with aluminium front panel, light-emitting diode (LED) display, programming keys, LED light indicators, sockets for external connectivity, and processor for programming. It is designed and intended to be attached as a built-in controller for various computerized commercial cooking equipment, wherein it can control, among others, the temperature and the duration of the cooking process inside the cooking equipment. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Power Input</td> <td>24 VAC 50/60 Hz +/- 10%</td> </tr> <tr> <td>Dimension (LxWxT) (inch)</td> <td>15.61 x 5.33 x 1.32</td> </tr> <tr> <td>(mm)</td> <td>396.39 x 135.28 x 33.63</td> </tr> <tr> <td>Shipping Weight (kg / lb)</td> <td>2.7 / 6</td> </tr> </table> 		Power Input	24 VAC 50/60 Hz +/- 10%	Dimension (LxWxT) (inch)	15.61 x 5.33 x 1.32	(mm)	396.39 x 135.28 x 33.63	Shipping Weight (kg / lb)	2.7 / 6
Power Input	24 VAC 50/60 Hz +/- 10%								
Dimension (LxWxT) (inch)	15.61 x 5.33 x 1.32								
(mm)	396.39 x 135.28 x 33.63								
Shipping Weight (kg / lb)	2.7 / 6								

5 REASONS FOR CLASSIFICATION	
<p>Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the goods of this heading vary from small switchboards with only a few switches, fuses, etc. (e.g., for lighting installations) to complex control panels for machine-tools, rolling mills, power stations, radio stations, etc., including assemblies of several of the articles cited in the text of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.12, with a Most Favoured Nation (MFN) rate of duty of 5% 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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i> 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>	







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 2309.90.20 MFN - Zero AANZFTA - Zero		21-281
		3	DATE ISSUED
			11 January 2022

4	DESCRIPTION OF GOOD
	"RANVET FOLACTIN BLUE®"
	<p>Based on the product composition, finished goods specifications, and product brochure submitted, subject article is a mineral supplement for stabled horses in the form of a white microcrystalline powder with minute bluish specks. It is composed of cobalt sulphate, lactose, calcium carbonate, di- and tri-calcium phosphates, magnesium carbonate, copper sulphate, vitamin D₃ 500 K IU, folic acid, inositol, sodium fluoride, vanillin crystals, and potassium iodide, among others. Packed in 5-kg and 20-kg white pails, subject article is formulated to meet the specific needs of stabled horses. It is to be mixed thoroughly with feed at a dosage of 30 to 90 g daily, to rectify calcium and phosphorus deficiencies, and ensure sound bone, tendon, and ligament development.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ".</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 Digitally signed  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>





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 2309.90.20 MFN - Zero AANZFTA - Zero		21-282
		3	DATE ISSUED
			11 January 2022

4 DESCRIPTION OF GOOD

"RANVET FOLACTIN RED[®]"

Based on the product composition, finished goods specifications, and product brochure submitted, subject article is a mineral supplement for horses in the form of a white microcrystalline powder with minute specks and a hint of vanilla odour. It is composed of calcium carbonate, di- and tri-calcium phosphates, lactose, cobalt sulphate, vanillin crystals, and Vitamin D₃ 500 K IU, among others. Packed in 5-kg and 20-kg white pails, subject article is formulated to meet the specific needs of paddocked and stud horses at all ages. It is to be mixed thoroughly with feed at a ratio depending on the age and gender of horses, to rectify calcium and phosphorus deficiencies, and ensure sound bone, tendon, and ligament development.



5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ".

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

MariLou P. Mendoza
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)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 2309.90.20 MFN - Zero AANZFTA - Zero	21-289
	3 DATE ISSUED
	11 January 2022

4 | **DESCRIPTION OF GOOD**

“RANVET SALKAVITE®”

Based on the product composition, brochure, and specifications submitted, subject article is a feed supplement for horses in the form of a cream-coloured microcrystalline powder. It is composed of tri-calcium phosphate; choline bitartrate; inositol; vitamins B₁ (thiamine mononitrate), B₂, B₃, B₆, B₁₂, and E50 ADS; rutin powder; and folic acid, among others. Packed in 180-g sachets and in 2-kg, 5-kg, and 16-kg white pails, subject article can be used as a feed or water additive, or as a pre-saline drench, to replace electrolytes, rectify B-group vitamin deficiencies, and to reduce dehydration, muscle fatigue, cramping, poor performance, delayed recovery following exercise, and tissue damage in horses.

5 | **REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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.



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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 8537.10.99C		21-317
	MFN - 5% ad valorem	3	DATE ISSUED
			11 January 2022

4 DESCRIPTION OF GOOD

"APPLICATION CONTROLLER, MODEL: DAC-304"

Based on the technical specifications submitted, subject article is a fully programmable application controller that communicates on an RS-485 Local Area Network (LAN) using the BACnet Master Slave/Token Passing (MS/TP) protocol. This controller is designed for a wide range of applications that have small local input/output (I/O) requirements and can also be tailored to specific applications by creating and modifying BACnet objects and Guarded Command Language (GCL)+ programs. Subject article is suitable for controlling various equipment such as fan coil units, ventilator units, and heat pumps. The other specifications are:

Technology	16-bit processor, 1MB flash memory, 127 kB static random-access memory (SRAM) for database
I/O	3 universal inputs, 4 binary outputs
Power	24 VAC, 50/60 Hz @ 6 VA, 50 VA max with fully-loaded binary outputs
Dimension (cm)	19.2 x 10.2 x 4.8



5 REASONS FOR CLASSIFICATION

Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers, among others, "programmable controllers" which are digital apparatus using a programmable memory for the storage of instructions for implementing specific functions such as logic, sequencing, timing, counting and arithmetic, to control, through digital or analog input/output modules, various types of machines.

In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.99C, with a Most Favoured Nation (MFN) rate of duty of 5% 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

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.

