

**BUREAU OF CUSTOMS**
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

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 *ll*

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

DATE : 26 November 2021

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 24 November 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-259	"SCOTT'S EMULSION ORANGE FLAVOUR COD LIVER OIL (200 ML)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 617-2021 p. 2

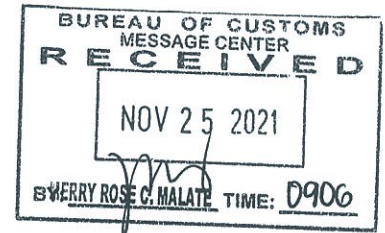


BOC-09-26331

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-093

24 November 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:

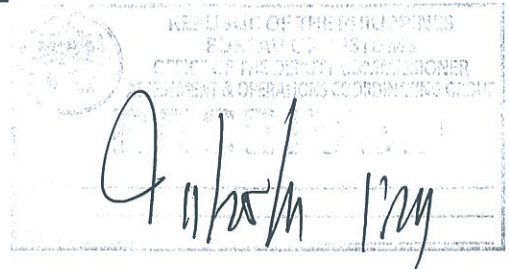
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-259, issued by this Commission on 24 November 2021. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

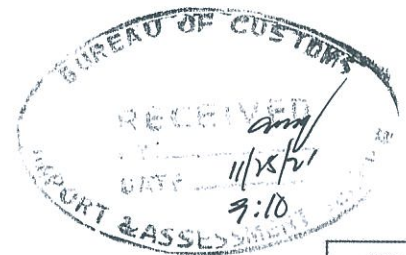
Handwritten signature of Marilou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

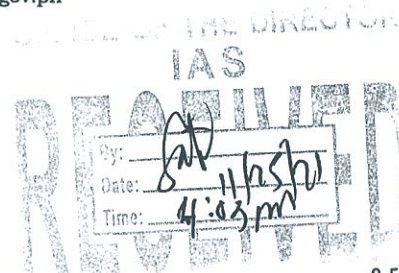


Encl: As stated

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





MASTER COPY

AOCG Memo No. 017-2021

REPUBLIC OF THE PHILIPPINES

p. 3

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		21-259
		3	DATE ISSUED
			24 November 2021

4 DESCRIPTION OF GOOD

“SCOTT’S EMULSION ORANGE FLAVOUR COD LIVER OIL (200 ML)”

Based on the certificate of analysis, product information, certificate of product registration from the Food and Drug Administration (FDA), and sample submitted, subject article is a food supplement containing cod liver oil, vitamin A and D₃ oil concentrate, and calcium hypophosphite, among others. It is in the form of a smooth orange-colored emulsion and is formulated to provide the daily requirements of vitamins A and D, which are essential for growth and development. Packed in 200-mL amber polyethylene terephthalate (PET) bottles, subject article is recommended for adults and children (as young as one year old) at a dosage of 15 mL once to twice daily.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and an 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 (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
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.

