



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG MEMO NO. 101-2023

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

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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

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

**DATE :** 07 February 2023

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 01 February 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-615	"CETO 1130"	3824.99.99	MFN – 3% Ad Valorem ACFTA – Zero*
23-002	"TUMMY BUDDY BACILLUS CLAUSII (PROBIOTICS)"	3002.49.00	MFN – 3% Ad Valorem AIFTA – Zero*
23-013	"TABASCO® BRAND HABANERO SAUCE"	2103.90.13	MFN – 7% Ad Valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

hmb

AOCG Memo No. 101-2023P-2



email



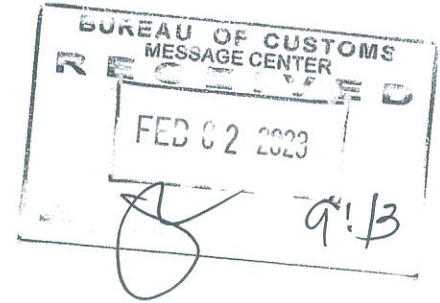
BOC-37853

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-012

01 February 2023

2/3  
4:20



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

Dear **Commissioner Ruiz:**

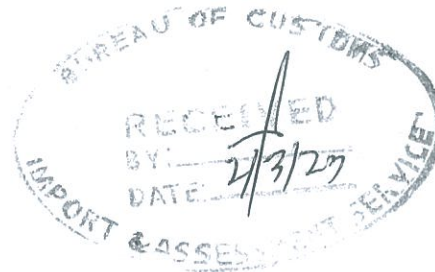
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-615, 23-002 and 23-013, issued by this Commission on 01 February 2023. 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,

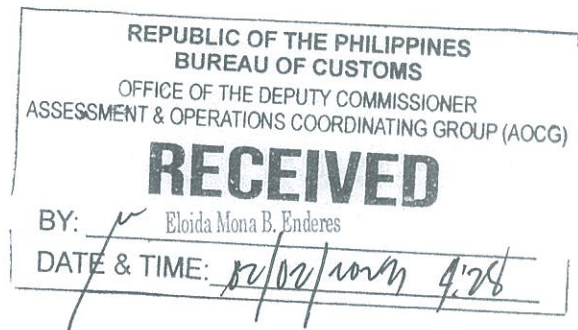
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila







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 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.99.99 MFN - 3% ad valorem ACFTA - Zero		22-615
		<b>3</b>	<b>DATE ISSUED</b>
			01 February 2023

**4 DESCRIPTION OF GOOD**

**“CETO 1130”**

Based on the duly certified product composition, material safety and technical data sheets, and manufacturing process submitted, subject article is an ultraviolet (UV) absorber in the form of a yellow to light amber liquid. It is composed of  $\beta$ -[3-(2-H-Benzotriazole-2-yl)-4-hydroxy-5-tert-butylphenyl]-propionic acid-poly(ethylene glycol), bis( $\beta$ -[3-(2-H-Benzotriazole-2-yl)-4-hydroxy-5-tert-butylphenyl]-propionic acid)-poly(ethylene glycol), and polyethylene glycol (PEG). Packed in 25-kg or 200-kg plastic drums, subject article is used as a raw material for solvent and water-based coatings (e.g., automotive, industrial, and trade sales coatings).

**5 REASONS FOR CLASSIFICATION**

Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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 2023 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3002.49.00</b> <b>MFN - 3% ad valorem</b> <b>AIFTA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b>  <b>23-002</b>
	<b>3</b>   <b>DATE ISSUED</b>  <b>01 February 2023</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“TUMMY BUDDY BACILLUS CLAUSII (PROBIOTICS)”</b></p> <p>Based on the product brochure, product composition, package information sheet, safety data sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product submitted, subject article is an oral suspension containing two billion colony forming units (cfu) of <i>Bacillus clausii</i>. It is used as a probiotic supplement for the safe and effective management of antibiotic-associated diarrhea in adults and children. Packed in boxes containing 10 pieces of 5-mL tear-off plastic bottles, subject article is to be taken orally at 2-3 bottles a day for adults and 1-2 bottles a day for children and infants, unless otherwise prescribed by the physician.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>
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<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>
<p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 products include cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).</p> <p>In view thereof, subject article, is classified under AHTN 2022 subheading 3002.49.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <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>





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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 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.13 MFN - 7% ad valorem		23-013
		<b>3</b>	<b>DATE ISSUED</b>
			01 February 2023

**4 DESCRIPTION OF GOOD**

**“TABASCO® BRAND HABANERO SAUCE”**

Based on the product information, ingredient statement, and photograph of the product submitted, subject article is a Jamaican-style sauce made from distilled vinegar, habanero pepper, cane sugar, Tabasco® Pepper Sauce, salt, spices, mango purée, dehydrated onion, and Tabasco® Brand Pepper Mash, among others. It is in the form of a tomato-red liquid with an extremely pungent taste and smell. Packed in 60-mL and 150-mL glass bottles, subject article is used as a marinade, dipping sauce, and basting sauce.



**5 REASONS FOR CLASSIFICATION**

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

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