


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 CIRCULAR/ADVANCE RULING
 (TCC/AR)

DATE : 30 March 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 18 March 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2021 RATES OF DUTY
21-036	"SUGAREX ST PLUS"	3824.99.99	MFN – 3% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

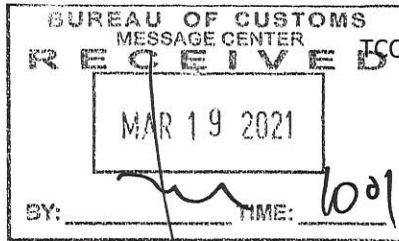
CC: COMMISSIONER OF CUSTOMS

MASTER COPY ^{hmo}

AOCG Memo No. 165-2021



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



TCC Ref. No. 21-020

18 March 2021

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



BOC-09-19914

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 (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 21-036, issued by this Commission on 18 March 2021. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

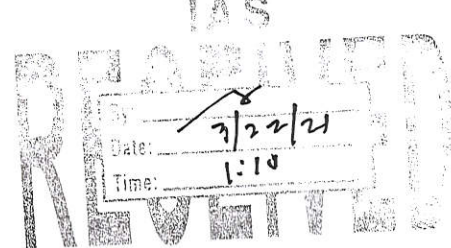
Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

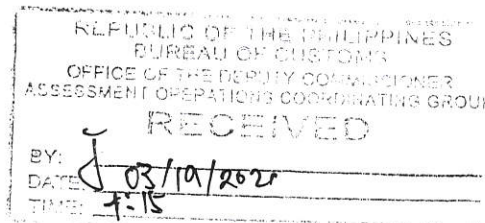
MARILOU P. MENDOZA
Chairperson

OFFICE OF THE DIRECTOR



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila





MASTER COPY

AOCG Memo No. 165 - 2021

REPUBLIC OF THE PHILIPPINES
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 3824.99.99 MFN - 3% ad valorem		21-036	
		3	DATE ISSUED
		18 March 2021	

4 DESCRIPTION OF GOOD

“SUGAREX ST PLUS”

Based on the product composition, technical data sheet, and manufacturing process flowchart submitted, subject article is a feed additive consisting of sodium saccharin and neohesperidin dihydrochalcone (artificial sweeteners), precipitated and dried silicic acid (anti-caking agent), and glucose (carrier). It is a sweetener and masking agent in the form of a white free-flowing powder with a pleasant candy-like note. Packed in 25-kg carton boxes, subject article is to be added to piglet feeds, at a rate of 0.05 to 0.16 kg per metric ton of feed, to impart a sweet taste and to mask the unpleasant taste of medicated feeds and raw materials.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article, is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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

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.

