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



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. **588-2021**

**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 *dy*.

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

**DATE :** 29 October 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 27 October 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-276	"CAVALOR HYPPOLAC"	2309.90.19	MFN – 35% 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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AOCG Memo No. 588-2021



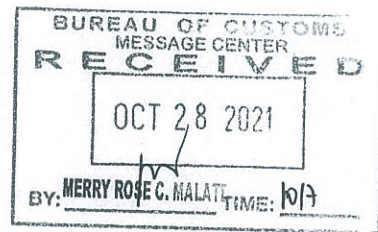
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-085

27 October 2021



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



**Dear Commissioner Guerrero:**

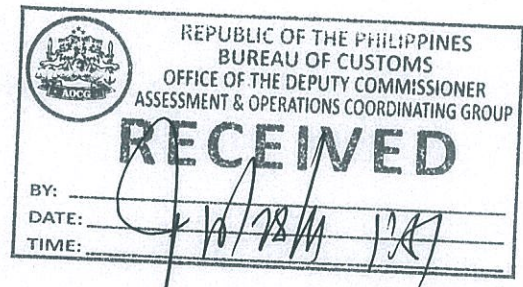
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-276, issued by this Commission on 27 October 2021. This Advance Ruling has 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*

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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.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)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2309.90.19</b> <b>MFN - 35% ad valorem</b>		<b>21-276</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 October 2021</b>

**4 DESCRIPTION OF GOOD**

**“CAVALOR® HYPPOLAC”**

Based on the certificate of technical analysis, list of ingredients, and product information sheet submitted, subject article is a complete soluble milk replacer with nutritional values similar to the natural mare’s milk. It is in the form of a white powder with sweet odour consisting of light milk powder, whey powder, vegetable oil, whey powder delactosed, and vitamins and minerals. Packed in 10-kg kraft paper sacks with white plastic inner bags, subject article is to be dissolved in water and administered to foals using a bottle with a teat, or a bucket.

**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 designed to provide the animal with all the nutrient elements required to ensure a rational and balanced daily diet (complete feeds). The characteristic feature of these preparations is that they contain products from each of the three groups of nutrients described as: (1) “energy” nutrients, consisting of high-carbohydrate (high-calorie) substances such as starch, sugar, cellulose, and fats, which are “burned up” by the animal organism to produce the energy necessary for life and to attain the breeders’ aims. Examples of such substances include cereals, half-sugar mangolds, tallow, straw; (2) “body-building” protein-rich nutrients or minerals. Unlike energy nutrients, these nutrients are not “burned up” by the animal organism but contribute to the formation of animal tissues and of the various animal products (milk, eggs, etc.). They consist mainly of proteins or minerals. Examples of the protein-rich substances used for this purpose are seeds of leguminous vegetables, brewing dregs, oil-cake, dairy by-products; (3) “function” nutrients. These are substances which promote the assimilation of carbohydrates, proteins and minerals. They include vitamins, trace elements and antibiotics. Lack or deficiency of these nutrients usually causes disorders. The above three groups of nutrients meet the full food requirements of animals. The mixing and proportions depend upon the animal production in view.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.19, with a Most Favoured Nation (MFN) rate of duty of 35% 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.

