

2019-04-004



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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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 : March 27, 2019

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 13 to 21 March 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
19-023	"BAJAJ RE 4S FI THREE-WHEELER VEHICLE"	8703.21.90	MFN – 30% Ad Valorem AIFTA - 30% Ad Valorem*
19-041	"ELITE™5400G"	3901.40.00	MFN – 3% Ad Valorem



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DEPARTMENT OF FINANCE
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19-051	"GLOBAMOLD P PLUS"	2309.90.20	MFN – Zero
19-052	"GLOBACID LFPA"	2309.90.20	MFN - Zero
19-053	"GLOBAMAX B700"	2309.90.20	MFN - Zero
19-058	"GLOBAMOLD L PLUS"	2309.90.20	MFN – Zero
19-061	"GLOBALACID OPCL"	2309.90.20	MFN - Zero
19-068	"SMEG HOOD UNITS, MODELS: KI90CE AND KIV90XE"	8414.60.19	MFN – 7% Ad Valorem
19-069	"SMEG HOOD UNITS, MODELS: KSA900HXE, KSA600HXE, AND Kfv92DE"	8414.60.19	MFN – 7% Ad Valorem

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REPUBLIC OF THE PHILIPPINES
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MANILA 1099

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19-071	"SMEG HOOD UNITS, MODELS: KSET96E, KSET66E, AND KSEG73XE"	8414.60.19	MFN – 7% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

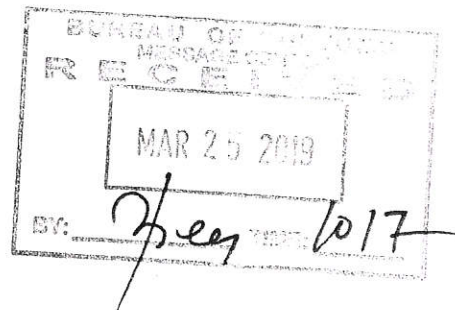
TCOC Ref. No. 19-043



BOC-09-00489

22 March 2019

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), Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), and Section 9 of Commission Order No. 2018-1 (*Rules of Procedure on Disputes Involving Tariff Classification*), this Commission is pleased to furnish your good Office with original copies of ten (10) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-023, 19-041, 19-051, 19-052, 19-053, 19-058, 19-061, 19-068, 19-069, and 19-071, and one (1) Tariff Classification Dispute Ruling with TCC (DR) No. 19-004, issued by this Commission from 13 March to 21 March 2019.

Thank you.

Very truly yours,

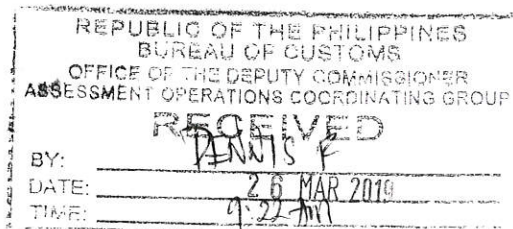
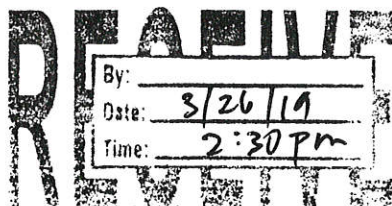
ERNESTO L. ALBANO
Commissioner
Officer-in-Charge

Encl: As stated.

cc: The Secretary

Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



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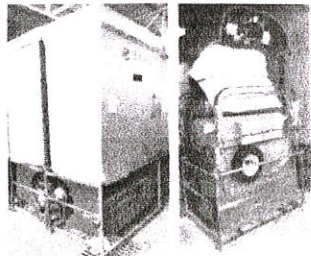
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8703.21.90 MFN – 30% ad valorem AFTA – 30% ad valorem		19-023	
		3	DATE ISSUED
		MAR 21 2019	

4	DESCRIPTION OF GOOD
“BAJAJ RE 4S FI THREE-WHEELER VEHICLE”	
<p>Based on the technical specifications submitted and ocular inspection conducted, subject article is a brand-new three-wheeler road vehicle to be imported semi-knocked down (SKD). Subject article has the following specifications:</p>	
Engine Type	Four stroke spark ignition
Engine Capacity	198.88 cc
Chassis Type	Monocoque
Transmission	Manual, with reverse gear
Differentials	Built-in
Dimension (L x W x H; mm)	2,635 x 1,300 x 1,700
Gross Vehicle Weight (kg)	670
Seating Capacity	4
Knock Down Items: Front and rear wheels, steering column, front and rear mats, battery, handle bar assembly, front and rear mudflap, rear mudguard, tail lamp, bumper assembly, passenger seat and backrest, windshield, pipe B pillar and backrest support top, driver backrest, bracket and cover (wiper motor), wiper motor assembly, trim, pipe side hood frame, hood complete, bottle holder, top cover for handle bar, dashboard cover, front and rear number plate, left and right mirrors, seatbelts, spare tire, tools and cover	
 Fully Assembled	
 SKD Condition	

5	REASONS FOR CLASSIFICATION
<p>The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 87 state that an incomplete or unfinished vehicle, whether or not assembled, is classified as the corresponding complete or finished vehicle provided it has the essential character of the latter (see General Interpretative Rule 2 (a)), as for example, a motor vehicle, not yet fitted with the wheels or tyres and battery, a motor vehicle not equipped with its engine or with its interior fittings.</p> <p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent HS EN state that the heading also covers lightweight three-wheeled vehicles such as those fitted with motorcycle engine and wheels, etc. which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is motor car type steering system or both reverse gear and differential.</p>	

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@tariffcommission.gov.ph

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
19-023	

In view thereof, subject article is classified under AHTN 2017 subheading 8703.21.90, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "A1".

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



M. P. Mendoza
MARILOU P. MENDOZA
Chairperson

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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		19-041
		3	DATE ISSUED
			MAR 13 2019

4	DESCRIPTION OF GOOD
	“ELITE™ 5400G”
	<p>Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is an ethylene-octene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-octene. It is in the form of odourless, white pellets having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.916 g/cm³. Packed in 25-kg bags, subject article is used in automated packaging equipment for food and specialty packaging films.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% 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>FOR THE COMMISSION</p> <p><i>[Signature]</i> MARILOU P. MENDOZA Chairperson</p>
	  <p>19-00019</p>

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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		19-051
	MFN - Zero	3	DATE ISSUED
			MAR 21 2019

4 DESCRIPTION OF GOOD

“GLOBAMOLD P PLUS”

Based on the product description and certificate of composition submitted, subject article is a highly-active preservative for animal feeds, in the form of free-flowing, micro-pearled white powder. It is composed of sepiolite, propionic acid, and precipitated and dried silicic acid, among others. It controls growth of yeasts and prevents the development of moulds due to large variations in temperature, moisture, and humidity. Packed in 25-kg bags with polyethylene lining, subject article is added to feeds at a rate varying from 250 to 500 grams per ton of animal feed.

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 use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include, among others, those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.

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.

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

Handwritten signature of MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		19-052
		3	DATE ISSUED
			MAR 21 2019

4 DESCRIPTION OF GOOD

“GLOBACID LFPA”

Based on the product description and certificate of composition submitted, subject article is an acidulant and digestive enhancer for poultry and swine, in the form of free-flowing, non-hygroscopic light brown powder. It consists of precipitated and dried silicic acid, montmorillonite, formic acid, propionic acid, acetic acid, and lactic acid. It inhibits gram-negative pathogenic bacteria such as *Escherichia coli* and *Salmonella*, prevents diarrhea, and acts as an anti-mold and anti-yeast agent. Packed in 25-kg bags with polyethylene lining, subject article is administered to poultry at a rate of 1.0 to 3.0 kg per ton of feed and to piglets at a rate of 1.0 to 3.5 kg per ton of feed.

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 use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc., and those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.

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.

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



[Handwritten Signature]
MARILOU P. MENDOZA
Chairperson

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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2309.90.20 MFN - Zero		19-053	
		3	DATE ISSUED
		MAR 19 2019	

4 DESCRIPTION OF GOOD

“GLOBAMAX B700”

Based on the certificate of composition, attestation, and product specifications submitted, subject article is a feed supplement for poultry, bovine, and swine in the form of white to off-white, fine granular powder. It is composed of calcium butyrate and wheat gluten encapsulated in a matrix of vegetable oils. Packed in 25-kg kraft bags with polyethylene lining, subject article is added to feeds in different dosages for additional source of organic calcium, to improve egg shell quality, and as supplemental energy source for gastrointestinal cells, to improve their integrity and function.

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.

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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2309.90.20 MFN - Zero		19-061	
		3	DATE ISSUED
		MAR 21 2019	

4 DESCRIPTION OF GOOD

“GLOBACID OPCL”

Based on the product description and certificate of composition submitted, subject article is an acidulant and digestive enhancer for swine. It is in the form of free-flowing, non-hygroscopic, micro-pearled off-white to light brown powder, consisting of montmorillonite, phosphoric acid, lactic acid, precipitated and dried silicic acid, and citric acid. It supports protein digestion, counters the acid-binding effect of proteins and minerals, inhibits gram-negative pathogenic bacteria such as *Escherichia coli* and *Salmonella sp.*, improves gastrointestinal health, and acts as a palatability enhancer. Packed in 25-kg bags with polyethylene lining, subject article is administered to swine at a rate of 1.0 to 3.0 kg per ton of feed.

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 use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc., and those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.

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.

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



Handwritten signature of Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2019-04-004 P.12



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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8414.60.19 MFN - 7% ad valorem		19-068
		3	DATE ISSUED
			MAR 21 2019

4 DESCRIPTION OF GOOD

“SMEG HOOD UNITS, MODELS: KI90CE AND KIV90XE”

Based on the technical specifications submitted, subject articles are kitchen ventilation hoods consisting of a fan, a fan motor, vent outlet, valve, light-emitting diode (LED) lamps, and aluminium anti-grease filters. Their specifications are as follows:

Model	No. of filters	Hood width	Extraction rate (m ³ /h)
KI90CE	3	90 cm	310 – 590
KIV90XE	2	90 cm	293 – 762



To be installed above the stove, subject articles capture smoke, heat, and steam from the air by evacuation of the air and filtration.

5 REASONS FOR CLASSIFICATION

Heading 84.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes cooker hoods incorporating a fan, for use in the home or in restaurants, canteens, and hospitals, etc., as well as laboratory hoods and industrial hoods incorporating a fan.

In view thereof, subject articles are classified under AHTN 2017 subheading 8414.60.19, with a Most Favoured Nation (MFN) rate of duty of 7% 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



Republic of the Philippines
TARIFF COMMISSION



19-00027

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2019-04-004 P.13



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

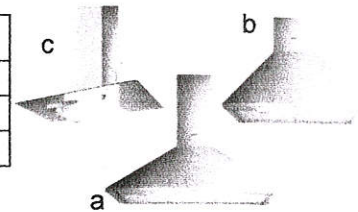
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8414.60.19 MFN - 7% ad valorem		19-069
		3	DATE ISSUED
			MAR 21 2019

4 DESCRIPTION OF GOOD

“SMEG HOOD UNITS, MODELS: KSA900HXE, KSA600HXE, AND KFV92DE”

Based on the technical specifications submitted, subject articles are kitchen ventilation hoods consisting of a fan, a fan motor, vent outlet, valve, light-emitting diode (LED) lamps, and aluminium anti-grease filters. Their specifications are as follows:

Model	No. of filters	Hood width	Extraction rate (m ³ /h)
KSA900HXE ^a	3	90 cm	256 - 603
KSA600HXE ^b	2	60 cm	256 - 603
KFV92DE ^c	1	90 cm	290 - 560



To be installed above the stove, subject articles capture smoke, heat, and steam from the air by evacuation of the air and filtration.

5 REASONS FOR CLASSIFICATION

Heading 84.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes cooker hoods incorporating a fan, for use in the home or in restaurants, canteens, and hospitals, etc., as well as laboratory hoods and industrial hoods incorporating a fan.

In view thereof, subject articles are classified under AHTN 2017 subheading 8414.60.19, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

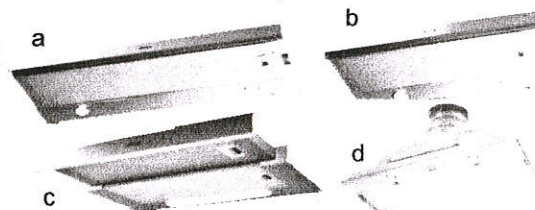
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8414.60.19 MFN - 7% ad valorem		19-071
		3	DATE ISSUED
			MAR 21 2019

4 DESCRIPTION OF GOOD

“SMEG HOOD UNITS, MODELS: KSET96E, KSET66E, KSET62E, AND KSEG73XE”

Based on the technical specifications submitted, subject articles are integrated kitchen hoods consisting of a fan, a fan motor, vent outlet, valve, light-emitting diode (LED) or halogen lamps, and two (2) aluminium anti-grease filters. Their specifications are as follows:

Model	Hood width	Extraction rate (m ³ /h)
KSET96E ^a	90 cm	295 – 580
KSET66E ^b	60 cm	295 – 580
KSET62E ^c	60 cm	125 – 304
KSEG73XE ^d	70 cm	235 – 400



To be installed and mounted inside a kitchen cabinet, or fitted with a door, above the stove, subject articles capture smoke, heat, and steam from the air by evacuation of the air and filtration.

5 REASONS FOR CLASSIFICATION

Heading 84.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes cooker hoods incorporating a fan, for use in the home or in restaurants, canteens, and hospitals, etc., as well as laboratory hoods and industrial hoods incorporating a fan.

In view thereof, subject articles are classified under AHTN 2017 subheading 8414.60.19, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



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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 2019 RATE/S OF IMPORT DUTY AHTN 2309.90.20 MFN - Zero	2 TCC (AR) NO. 19-058
	3 DATE ISSUED MAR 21 2019

4 DESCRIPTION OF GOOD <p style="text-align: center;">“GLOBAMOLD L PLUS”</p> <p>Based on the product description and certificate of composition submitted, subject article is a highly-active preservative for animal feeds in the form of non-viscous liquid with a slight acidic smell. It consists of propionic acid, acetic acid, sodium propionate, and water, among others. It controls growth of yeasts and prevents the development of moulds in feeds and grains even with large variations in temperature, moisture, and humidity. Packed in 50-kg and 200-kg drums, subject article is added at a rate of 500 to 750 grams per ton of feed.</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 use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include, among others, those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.</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.</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</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>

