



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

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AOCG Memo No. 02-2023

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 : 16 December 2022

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 14 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-362	"ZAMIVET 40 (ENRAMYCIN)"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
22-363	"ZAMIDAN10 (MADURAMICIN AMMONIUM)"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
22-364	"ZAMBAC MD100 (BACITRACIN METHYLENE DISALICYLATE)"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
22-536	"SIMULECT® (BASILIXIMAB) 20 mg"	3002.15.00	MFN – 1% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*

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



BUREAU OF CUSTOMS

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ACCG Memo No. 02-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-537	"LUCENTIS® (RANIBIZUMAB) 10 mg/mL SOLUTION"	3002.15.00	MFN – 1% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-539	" XOLAIR® (OMALIZUMAB) 150 mg"	3002.15.00	MFN – 1% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-561	"TABASCO® BRAND GARLIC PEPPER 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



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

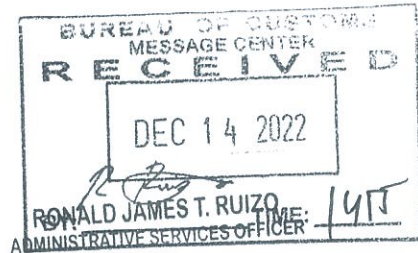
TCOC Ref. No. 22-099

14 December 2022



ACTING COMMISSIONER YOGI FILEMON I. RUIZ

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear **Acting 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 Rulings on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-362, 22-363, 22-364, 22-536, 22-537, 22-539, and 22-561, issued by this Commission on 14 December 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

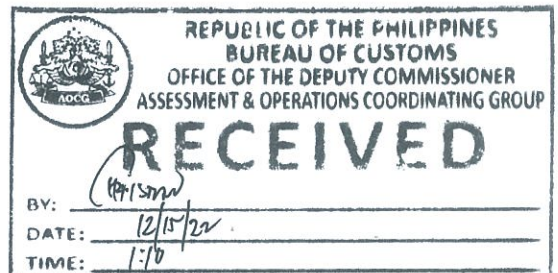
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

OFFICE OF THE DEPUTY COMMISSIONER
12/15
4:15

Encl: As stated

cc: The Secretary
Department of Finance
Manila



14 DEC 2022






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	<p>AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero</p>	2	TCC (AR) NO.
			22-362	
			3	DATE ISSUED
			14 December 2022	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“ZAMIVET 40 (ENRAMYCIN)”</p> <p>Based on the unit dose and formulation, Certificate of Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, product specifications, product label, and photograph of the product submitted, subject article is an antibacterial/anti-infective feed ingredient consisting of enramycin (active ingredient) and rice hull powder (carrier). It is in the form of a gray to gray-brown powder. Packed in 25-kg bags, subject article is to be premixed with 10-20 kg of feeds before being thoroughly mixed with the bulk feed, to obtain a concentration of 5-24 mg enramycin per kilogram of feed. It is indicated for the prevention and treatment of necrotic enteritis in broilers and layers caused by <i>Clostridium perfringens</i>, and of clostridial enteritis and dysentery in swine.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, 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”.</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>	
<p>FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed</p>  <p>MARILOU P. MENDOZA Chairperson</p>	

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)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero		22-363
		3	DATE ISSUED
			14 December 2022

4	DESCRIPTION OF GOOD
	“ZAMIDAN10 (MADURAMICIN AMMONIUM)”
	<p>Based on the unit dose and batch formulation, safety data sheet, product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is an anticoccidial/antiparasitic medicament in the form of a light yellow to yellow brown granular powder. It consists of maduramicin ammonium as active ingredient, and excipients. It is indicated for the prevention and control of coccidiosis caused by <i>Eimeria spp.</i> in broiler chickens and turkeys. Packed in 25-kg bags, subject article is to be premixed with 10-20 kg of feeds before being thoroughly mixed with the bulk feed, to obtain a concentration of 5 mg maduramicin per kilogram of feed.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, 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”.</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>

FOR THE COMMISSION
Digitally signed
MariLou P. Mendoza
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.





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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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero		22-364
		3	DATE ISSUED
			14 December 2022

4	DESCRIPTION OF GOOD
	“ZAMBAC MD100 (BACITRACIN METHYLENE DISALICYLATE)”
	<p>Based on the unit dose and formulation, Certificate of Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, product specifications, product label, and photograph of the product submitted, subject article is an antibacterial/anti-infective feed ingredient consisting of bacitracin methylene disalicylate as active ingredient, and carrier. It is in the form of a light-yellow to yellow-brown granular powder. Packed in 25-kg bags, subject article is to be premixed with 10-20 kg of feeds before being thoroughly mixed with the bulk feed, to obtain a concentration of 75-300 ppm bacitracin methylene disalicylate. It is indicated for the control of dysentery caused by <i>Brachyspira hyodysenteriae</i> in growing/finishing swine and of clostridial enteritis caused by <i>C. perfringens</i> in suckling pigs, and for the prevention and treatment of necrotic enteritis caused by <i>C. perfringens</i> (Types A and C) in broilers and layers.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, 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”.</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>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>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.</p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.15.00 MFN - 1% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		22-536
		3	DATE ISSUED
			14 December 2022

4	DESCRIPTION OF GOOD
	<p>“SIMULECT® (BASILIXIMAB) 20 mg”</p> <p>Based on the product information sheet, product insert, and photograph of the product submitted, subject article is a sterile, freeze-dried powder for intravenous infusion packed in a glass vial. It consists of 20 mg of Basiliximab [a human chimeric monoclonal antibody (IgG_{1k})] as active ingredient, and potassium dihydrogen phosphate, anhydrous disodium phosphate, sodium chloride, sucrose, mannitol, glycine, and water for injection as excipients. It is indicated for the prophylaxis of acute organ rejection in <i>de novo</i> renal transplantation in adult and pediatric patients. It is to be used concomitantly with ciclosporin for microemulsion- and corticosteroid-based immunosuppression or in a triple maintenance immunosuppressive regimen containing ciclosporin for microemulsion, corticosteroids, and either azathioprine or mycophenolate mofetil. Subject article is packed in a box containing one glass vial together with a 5-mL ampoule containing water for dissolution.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group. These include, among others, monoclonal antibodies (MAB) which are specific immunoglobulins from selected and cloned hybridoma cells cultured in a culture medium or ascites.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3002.15.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to the submission of an Origin Declaration.</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> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <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>





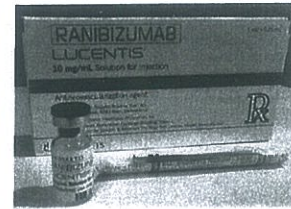
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.15.00 MFN - 1% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		22-537
		3	DATE ISSUED
			14 December 2022

4	DESCRIPTION OF GOOD
	“LUCENTIS® (RANIBIZUMAB) 10 mg/mL SOLUTION”
	<p>Based on the product information sheet, product insert, and photograph of the product submitted, subject article is a sterile, clear, colorless to pale-yellow to brown aqueous solution for injection packed in a glass vial. It contains 10 mg of Ranibizumab per milliliter solution as active ingredient and alpha, alpha-trehalose dihydrate; histidine hydrochloride monohydrate; histidine; polysorbate 20; and water for injection as excipients. Ranibizumab is a humanized monoclonal antibody fragment produced in <i>Escherichia coli</i> cells by recombinant deoxyribonucleic acid (DNA) technology. It is indicated for the treatment of neovascular (wet) age-related macular degeneration (AMD), proliferative diabetic retinopathy (PDR), and visual impairment due to choroidal neovascularization (CNV), among others. Subject article is packed in a box containing one single-use 0.23 mL vial and one blunt filter needle.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group. These include, among others, monoclonal antibodies (MAB) which are specific immunoglobulins from selected and cloned hybridoma cells cultured in a culture medium or ascites.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3002.15.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to the submission of an Origin Declaration.</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> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <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)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 3002.15.00 MFN - 1% ad valorem PH-EFTA FTA (CHE/LIE) - Zero</p>		22-539
		3	DATE ISSUED
			14 December 2022

4	DESCRIPTION OF GOOD
	<p>“XOLAIR® (OMALIZUMAB) 150 mg”</p> <p>Based on the product information sheet, product insert, and photographs of the product submitted, subject article is a white to off-white lyophilizate powder for injection, containing 150 mg of omalizumab (active ingredient), and sucrose, L-histidine, L-histidine hydrochloride monohydrate, polysorbate 20, and water (as excipients). Omalizumab is a humanized monoclonal antibody manufactured from a mammalian cell line. Packed in a box containing one 150-mg vial and one 2-mL ampoule containing water for dissolution, subject article is indicated for adults and adolescents (12 years of age and above) with moderate to severe persistent allergic asthma whose symptoms are inadequately controlled with inhaled corticosteroids (ICS).</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).</p> <p>Heading 30.02 of the AHTN 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group.</p>



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2	TCC (AR) NO.
22-539	

In view thereof, subject article is classified under AHTN 2022 subheading 3002.15.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to the submission of an Origin Declaration.

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)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem		22-561
		3	DATE ISSUED
			14 December 2022

4	DESCRIPTION OF GOOD
	“TABASCO® BRAND GARLIC PEPPER SAUCE”
	<p>Based on the ingredient statement, product information sheet, manufacturing process flowcharts, quality assurance document, product brochure, product label, and photograph of the product submitted, subject article is a garlic pepper sauce in the form of a bright red liquid. It is made from red cayenne pepper, distilled vinegar, water, Tabasco® seed pulp, and granulated garlic, among others. Packed in 60-mL glass bottles, subject article is used to add flavor to pizza, pasta, poultry, and other dishes.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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.</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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA 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>

