



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 01-2022  
**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 :** 03 January 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 27 December 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-247	"TABASCO BRAND DRY FLAVORING"	0904.22.10	MFN – 20% Ad Valorem
21-266	"SCOTT'S VITAMIN C PASTILLES MIXED BERRIES FLAVOUR (1x30s)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-268	"SCOTT'S VITAMIN C PASTILLES MIXED ORANGE FLAVOUR (1x50s)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-287	"CANADIAN HARVEST OAT FIBER 200-58"	4706.93.00	MFN – 1% Ad Valorem
21-308	"DXN LION'S MANE MUSHROOM POWDER"	0712.39.90	MFN – 3% Ad Valorem ATIGA – Zero*

**\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 01-2022 p. 2

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TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-324	"ANTEO FK1826"	3901.40.00	MFN – 3% Ad Valorem ATIGA – Zero*
21-265	"SCOTT'S VITAMIN C PASTILLES MIXED BERRIES FLAVOUR (1x50s)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-267	"SCOTT'S VITAMIN C PASTILLES MIXED BERRIES FLAVOUR (12x15s)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-269	"SCOTT'S VITAMIN C PASTILLES MIXED ORANGE FLAVOUR (1x30s)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-288	"BIOCULUM AW"	3002.90.00	MFN – 3% Ad Valorem AIFTA – Zero*
21-313	"CENTRUM SILVER ADVANCE (30s)"	3004.50.21	MFN – 5% Ad Valorem ACFTA – Zero*

**\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



AOCG Memo No. 01-2022 p. 3



12/29  
4:5

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-099

27 December 2021



BOC-09-27217



**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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eleven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-247, 21-265, 21-266, 21-267, 21-268, 21-269, 21-287, 21-288, 21-308, 21-313 and 21-324 issued by this Commission on 27 December 2021. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

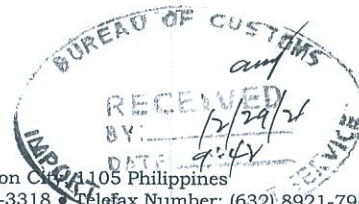
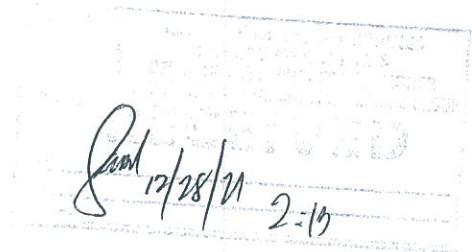
Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated  
cc: The Secretary  
Department of Finance  
Manila



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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.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 AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 0904.22.10 MFN - 20% ad valorem</b>		<b>21-247</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 December 2021</b>

**4 DESCRIPTION OF GOOD**

**“TABASCO® BRAND DRY FLAVORING”**

Based on the safety data sheet, product composition, and other technical specifications submitted, subject article is composed of red pepper, distilled vinegar, and salt in the form of brownish-red powder with a pungent odour. It is produced by fermenting aged red peppers with salt, mixing with vinegar, screening to separate the seeds and skin material, and then finally, drying and milling. Packed in 22.68-kg corrugated cartons with polyethylene liner, subject article is used as a flavoring to breading systems, sauces and seasoning blends, and as a meat seasoning.

**5 REASONS FOR CLASSIFICATION**

The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 9 state that this chapter covers, among others, spices, i.e., a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. This applies, in particular, to spices and mixed spices containing added substances such as salt or chemical antioxidants added, usually in small quantity, to preserve the products and prolong their flavouring powers. Spices (including mixed spices) containing added substances of other Chapters, but themselves having flavouring or seasoning properties, remain in this Chapter provided the added quantity does not affect the essential character of the mixture as a spice.

Heading 09.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*. The pertinent HS EN state that fruits of the genus *Capsicum* generally belong to the species *Capsicum frutescens* or *Capsicum annuum* and include two main groups, the chillies and the paprikas. There are many varieties (Cayenne pepper, Sierra Leone and Zanzibar pepper, Spanish and Hungarian paprika, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 0904.22.10, with a Most Favoured Nation (MFN) rate of duty of 20% 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

*MariLou P. Mendoza*  
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.







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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 AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		21-266
		<b>3</b>	<b>DATE ISSUED</b>
			27 December 2021

**4 DESCRIPTION OF GOOD**

**“SCOTT’S VITAMIN C PASTILLES MIXED BERRIES FLAVOUR (1x30s)”**

Based on the certificate of analysis, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), commercial formulation sheet, photograph of packaging, and sample submitted, subject article is a food supplement in the form of red-purple to reddish-brown pastilles coated with crystallized fine caster sugar and with blackcurrant and mixed berries flavour. It consists of vitamin C, glucose, sucrose, blackcurrant juice concentrate, mixed berries flavour, and caster sugar, among others. Packed in pouches containing 30 individually wrapped pastilles, subject article is to be taken orally (1 to 2 pastilles per day) by children ages 1 year and above, to help support healthy immune function and to promote healthy gums and skin.



**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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.







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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 AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero</b>		<b>21-268</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 December 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“SCOTT’S VITAMIN C PASTILLES ORANGE FLAVOUR (1x50s)”</b></p> <p>Based on the certificate of analysis, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), commercial formulation sheet, commercial finished product specification, photograph of packaging, and sample submitted, subject article is a food supplement in the form of red-purple to reddish-brown pastilles coated with crystallized fine caster sugar and with blackcurrant and orange flavour. It consists of vitamin C, glucose, sucrose, blackcurrant juice concentrate, orange flavour, and caster sugar, among others. Packed in 150-mL high-density polyethylene (HDPE) bottles containing 50 pastilles, subject article is to be taken orally (1 to 2 pastilles per day) by children ages 1 year and above, to help support healthy immune function and to promote healthy gums and skin.</p> <div style="text-align: right;">  </div>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, <i>inter alia</i>, preparations, often referred to as <i>food supplements</i>, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</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;"><small>Digitally signed</small></p> <p style="text-align: right;"></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</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 2017 CODE AND 2021 AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 4706.93.00 MFN - 1% ad valorem</b>		<b>21-287</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 December 2021</b>

**4 DESCRIPTION OF GOOD**

**“CANADIAN HARVEST® OAT FIBER 200-58”**

Based on the product composition, manufacturing process, safety data sheet, photograph of packaging, and technical data sheet submitted, subject article is a food-grade oat fiber in the form of a white to tan powder, containing, in the dry mass, a minimum of 86% dietary fiber. It is produced by subjecting fibrous oat hulls to an exothermic chemical reaction which removes lignin from the hulls and leaves only the cellulosic material, followed by rinsing, rotary screening, mechanical pressing, drying, and milling. Packed in 50-lb bags, subject article is used as an ingredient in food applications.

**5 REASONS FOR CLASSIFICATION**

The Harmonized System (HS) General Explanatory Notes to Chapter 47 state that the pulp of this Chapter consists essentially of cellulose fibres obtained from various vegetable materials, or from waste textiles of vegetable origin. Apart from their use in the paper industry, some pulps (especially bleached pulps) serve as a source of cellulose in the manufacture of various products such as artificial textile materials, plastics, varnishes and explosives; they may also be used in cattle fodder. Pulp is generally presented in baled sheets (whether or not perforated), wet or dry, but may sometimes be in slabs, in rolls or in the form of powder or flakes.

Heading 47.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. Pulps of this heading other than those derived from recovered (waste and scrap) paper or paperboard may be obtained by a mechanical process, a chemical process or a combination of mechanical and chemical processes.

In view thereof, subject article is classified under AHTN 2017 subheading 4706.93.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

*MariLou P. Mendoza*  
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.







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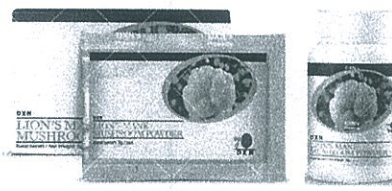

REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2021 AND 2022 RATE/S OF IMPORT DUTY</b>  <b>AHTN 0712.39.90</b> <b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b>	2	<b>TCC (AR) NO.</b>
			21-308
		3	<b>DATE ISSUED</b>
			27 December 2021

4	<b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“DXN LION’S MANE MUSHROOM POWDER”</b></p> <p>Based on the product specifications, product ingredient declaration, product information sheet, product brochure, manufacturing process flowchart, and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is a creamy white powder of pure lion's mane mushroom (<i>Hericium erinaceus</i>), with a natural sweet taste. It is produced by drying the mushroom, followed by grinding, and packing. Packed in boxes containing 10 5-g sachets and in 30-g high-density polyethylene (HDPE) white plastic bottles, subject article can be consumed directly, or with water and other beverages, to improve the functions of the digestive system.</p> <div style="text-align: right;">  </div>
5	<b>REASONS FOR CLASSIFICATION</b>  <p>Heading 07.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetables of headings 07.01 to 07.11 which have been dried (including dehydrated, evaporated or freeze-dried) i.e., with their natural water content removed by various processes. The principal kinds of vegetables treated in this way are potatoes, onions, mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>), truffles, carrots, cabbage and spinach. They are usually prepared in strips or slices, either of one variety or mixed (<i>julienne</i>). The heading also covers dried vegetables, broken or powdered, such as asparagus, cauliflower, parsley, chervil, onion, garlic, celery, generally used either as flavouring materials or in the preparation of soups.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0712.39.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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;"> <b>FOR THE COMMISSION</b>  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>          Chairperson       </p> <p><b>Note:</b> 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.</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 2017 CODE AND 2021 AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00 MFN - 3% ad valorem ATIGA - Zero</b>		<b>21-324</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 December 2021</b>

**4 DESCRIPTION OF GOOD**

**“ANTEO™ FK1826”**

Based on the product data sheet, safety information sheet, testing report from a third-party laboratory testing center, packaging information, and photograph of actual product submitted, subject article is an ethylene-alpha-olefin copolymer resin, containing by weight less than 95% ethylene and more than 6% 1-butene and 1-hexene, in total, with slip, anti-block, antioxidant, and processing aid additives. It is in the form of odourless translucent white pellets, with a melt flow index of 1.5 g/10 minutes at 190 °C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of liquid and frozen food packagings, agriculture films, multilayer packagings and shrink films, and stand-up pouches, among others.

**5 REASONS FOR CLASSIFICATION**

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 co-polycondensates, 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.

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.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

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 and an ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “D”.

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.







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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 AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero	<b>3</b>	<b>DATE ISSUED</b>
		21-265	
		27 December 2021	

**4 DESCRIPTION OF GOOD**

**“SCOTT’S VITAMIN C PASTILLES MIXED BERRIES FLAVOUR (1x50s)”**

Based on the certificate of analysis, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), commercial formulation sheet, photograph of packaging, and sample submitted, subject article is a food supplement in the form of red-purple to reddish-brown pastilles coated with crystallized fine caster sugar and with blackcurrant and mixed berries flavour. It consists of vitamin C, glucose, sucrose, blackcurrant juice concentrate, mixed berries flavour, and caster sugar, among others. Packed in 100-g high-density polyethylene (HDPE) bottles containing 50 pastilles, subject article is to be taken orally (1 to 2 pastilles per day) by children ages 1 year and above, to help support healthy immune function and to promote healthy gums and skin.



**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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

*MariLou P. Mendoza*  
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.









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 AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero</b>		<b>21-267</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 December 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“SCOTT’S VITAMIN C PASTILLES MIXED BERRIES FLAVOUR (12x15s)”</b></p> <p>Based on the certificate of analysis, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), commercial formulation sheet, photograph of packaging, and sample submitted, subject article is a food supplement in the form of red-purple to reddish-brown pastilles coated with crystallized fine caster sugar and with blackcurrant and mixed berries flavour. It consists of vitamin C, glucose, sucrose, blackcurrant juice concentrate, mixed berries flavour, and caster sugar, among others. Packed in boxes containing 12 resealable foil packs of 15 pastilles, subject article is to be taken orally (1 to 2 pastilles per day) by children ages 1 year and above, to help support healthy immune function and to promote healthy gums and skin.</p> <div style="text-align: right;">  </div>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, <i>inter alia</i>, preparations, often referred to as <i>food supplements</i>, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</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;">Digitally signed </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</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 2017 CODE AND 2021 AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero</b>		<b>21-269</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 December 2021</b>

**4 DESCRIPTION OF GOOD****"SCOTT'S VITAMIN C PASTILLES ORANGE FLAVOUR (1x30s)"**

Based on the certificate of analysis, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), commercial formulation sheet, commercial finished product specification, photograph of packaging, and sample submitted, subject article is a food supplement in the form of red-purple to reddish-brown pastilles coated with crystallized fine caster sugar and with blackcurrant and orange flavour. It consists of vitamin C, glucose, sucrose, blackcurrant juice concentrate, orange flavour, and caster sugar, among others. Packed in pouches containing 30 individually wrapped pastilles, subject article is to be taken orally (1 to 2 pastilles per day) by children ages 1 year and above, to help support healthy immune function and to promote healthy gums and skin.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packaging with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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.





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TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3002.90.00 MFN - 3% ad valorem AIFTA - Zero</b>		<b>21-288</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 December 2021</b>

**4 DESCRIPTION OF GOOD**

**“BIOCULUM AW™”**

Based on the manufacturing process flowchart, product composition, product label, statement of compliance, and photograph of the product and packaging submitted, subject article is a mixture of microbial culture (*Bacillus spp.*) in mineral carrier material and moisture (water). It is in the form of a dark-brown powder packed in 1-kg and 5-kg linear low-density polyethylene (LLDPE) bags. Subject article is developed for accelerated aerobic composting of organic wastes at a recommended dosage of 1 kg per 1 MT of organic waste.

**5 REASONS FOR CLASSIFICATION**

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, 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).

In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and an ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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.







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TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.50.21 MFN - 5% ad valorem ACFTA - Zero</b>		<b>21-313</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 December 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CENTRUM SILVER ADVANCE (30s)”</b>
	<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), analysis report, technical specifications, manufacturing process flowchart, photographs of actual product, and sample submitted, subject article is a multivitamin and mineral complex in the form of a gray oval-shaped, film-coated tablet. It contains vitamins A, B<sub>1</sub>, B<sub>2</sub>, B<sub>6</sub>, B<sub>12</sub>, C, D<sub>3</sub>, E, and K, nicotinamide, folic acid, calcium, iron, and magnesium, among others. Packed in high-density polyethylene (HDPE) bottles containing 30 tablets, subject article is recommended to be taken once daily for the treatment and prevention of vitamin and mineral deficiencies in adults aged 50 years and above and to help maintain a healthy heart, good eyesight, healthy skin, and strong bones and muscles, among others.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.50.21, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and an 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 (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>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>

