



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



MEMORANDUM

n.p.d.
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TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

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

DATE : 28 July 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 23 July 2020, and the same was submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-126	"VETCH SEEDS"	1209.99.90	MFN – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

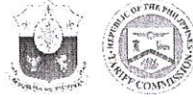
South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best

AOCG Memo No. 129-2020 p. 2



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



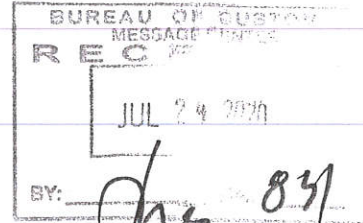
BOC-09-14252

TCOC Ref. No. 20-067

23 July 2020

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



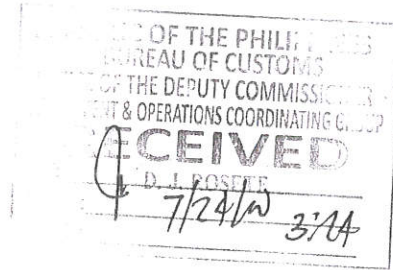
Dear Commissioner Guerrero:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-126, issued by this Commission on 23 July 2020. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MARILOU P. MENDOZA
Chairperson



Encl: As stated

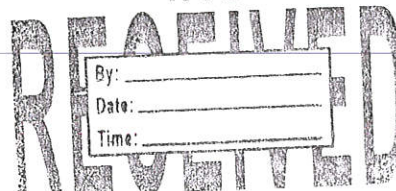
cc: *The Secretary*
Department of Finance
Manila



4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos. (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Fax Number (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



OFFICE OF THE DIRECTOR
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

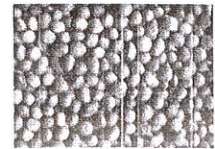
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1209.99.90		20-126
	MFN - Zero	3	DATE ISSUED
			23 July 2020

4 DESCRIPTION OF GOOD

“VETCH SEEDS”

Based on the product specifications and photograph of the product submitted, subject articles are smooth, round or spherical, brown to black unshelled vetch seeds (*Vicia orobus*). Packed in 25-kg polypropylene bags, subject articles are to be used as feed (whole or ground) for game fowls/fighting cocks, either directly or mixed with other ingredients.



5 REASONS FOR CLASSIFICATION

Note 3 to Chapter 12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as “seeds of a kind used for sowing”.

Heading 12.09 of the AHTN 2017 covers seeds, fruits and spores, of a kind used for sowing. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes beet seeds, grass or other herbage seeds (lucerne, sainfoin, clover, fescue, rye grass, Kentucky blue grass, timothy grass, etc.), seeds of ornamental flowers, vegetable seeds, seeds of forest trees (including pine cones bearing seeds), seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*, i.e., broad beans and horse beans), seeds of lupines, tamarind seeds, tobacco seeds, and seeds (not themselves used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes) of plants yielding the products of heading 12.11.

In view thereof, subject article is classified under AHTN 2017 subheading 1209.99.90, 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

MARILOU P. MENDOZA
Chairperson