



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



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 128-2023

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
(TCC/AR)

**DATE :** 22 March 2023

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 17 March 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-593	"MIX RTFS SUGAR STARCH BLEND PH"	1901.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
22-657	"TEGA-COX V4 (AROMATICS POWDER)"	2309.90.20	MFN – Zero
23-053	"SUGAR/SKIM MILK POWDER (SSMP-U)"	0402.10.91	MFN – Zero ATIGA – Zero*
23-077	"DAIRY CHAMP SWEETENED CONDENSED CREAMER"	1901.90.31	MFN – 7% Ad Valorem ATIGA – Zero*
23-114	"SAN REMO GLUTEN FREE PENNE"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-122	"LA ESPAÑOLA OLIVE OIL"	1509.90.91	MFN – 3% Ad Valorem

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



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



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-123	"RUSF FOR MOMS (Ready-To-Use Supplementary Food for Pregnant and Lactating Women with Moderate Malnutrition)"	1901.90.39	MFN – 7% Ad Valorem AIFTA – Zero*
23-127	"AVIFORM COX L"	2309.90.20	MFN – Zero
23-128	"BRONCHIMAX"	2309.90.20	MFN – Zero
23-129	"ACID PUNCH"	3824.99.99	MFN – 3% Ad Valorem
23-130	"ELCO P-100 KM [OA-0502]"	2936.27.00	MFN – 1% Ad Valorem ATIGA – Zero*
23-133	"CYNPOL LL0118M"	3901.40.00	MFN – 3% Ad Valorem
23-151	"LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL"	1509.20.10	MFN – 3% Ad Valorem
23-152	"LA ESPAÑOLA POMACE OLIVE OIL"	1510.90.90	MFN – 3% Ad Valorem
23-176	"LEE KUM KEE PANDA BRAND OYSTER SAUCE"	2103.90.13	MFN – 7% Ad Valorem ATIGA – Zero*
23-177	"LEE KUM KEE CHUN OYSTER SAUCE"	2103.90.13	MFN – 7% Ad Valorem ATIGA – Zero*

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

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**



BOC-09-39305

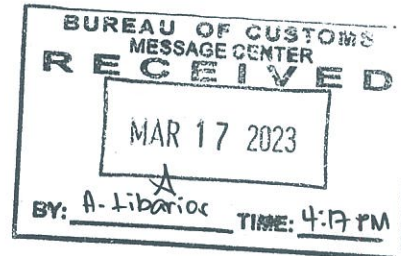
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-021

17 March 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

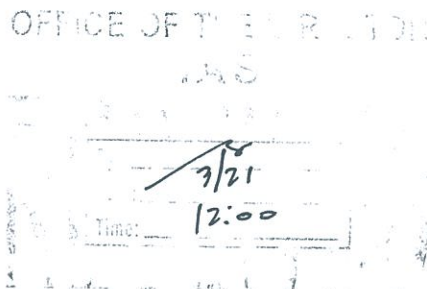
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 16 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-593, 22-657, 23-053, 23-077, 23-114, 23-122, 23-123, 23-127, 23-128, 23-129, 23-130, 23-133, 23-151, 23-152, 23-176, and 23-177 issued by this Commission on 17 March 2023. 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,

*Digitally signed*  
*MariLou P. Mendoza*

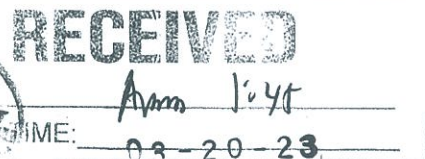
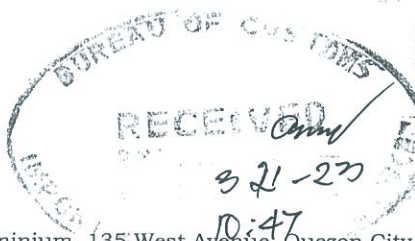
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
PLANNING & OPERATIONS COORDINATING GROUP (AOCG)



17 MAR 2023





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1901.90.99 MFN - 7% ad valorem ATIGA - Zero		22-593
		<b>3</b>	<b>DATE ISSUED</b>
			17 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“MIX RTFS SUGAR STARCH BLEND PH”</b>
	Based on the certificate of ingredients and certificate of analysis submitted, subject article is a mixture (pre-blend) of modified starch and sugar, in the form of a creamy white powder. It is used as a raw material in the manufacture of salad dressings and sandwich spreads, providing the needed flavour, consistency, texture, and emulsion stability to said food products. Subject article is packed in 25-kg bags.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, 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 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>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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>



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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 2309.90.20</b>		<b>22-657</b>
	<b>MFN - Zero</b>	3	<b>DATE ISSUED</b>
			<b>17 March 2023</b>

4 DESCRIPTION OF GOOD

**“TEGA-COX V4 (AROMATICS POWDER)”**

Based on the certificate of analysis, manufacturing process flowchart, technical and safety data sheets, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is an aromatic feed additive in the form of a brown beige to light brown powder. It is composed of dried plant powders (oregano, licorice, garlic, capsicum, fennel), hydrogenated palm oil, crude rapeseed oil, liquid heart (colza oil and mixture of aromatic substances), dextrose, and kieselguhr (anti-caking agent). Packed in 20-kg sealed bags, subject article is added to complete feeds of turkeys, broilers, and layer hens for the improvement of intestinal flora and to control coccidiosis.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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.

In view thereof, subject article, is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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.*





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AOCG Memo No. *128-2023 P-6*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF EXPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 0402.10.91</b> <b>MFN - Zero</b> <b>ATIGA - Zero</b></p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>23-053</b></p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>17 March 2023</b></p>
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**4 | DESCRIPTION OF GOOD**

**“SUGAR / SKIM MILK POWDER (SSMP-U)”**

Based on the certificate of analysis, manufacturing process flowchart, product composition, certification on the product application, and packaging information submitted, subject article is a mixture of skimmed milk and refined sugar. It is in the form of a creamy white powder with a fat content, by weight, not exceeding 1.5%. Packed in 25-kg polyethylene (PE) plastic bags contained in kraft bags, subject article is formulated to be used as a raw material in ice cream production.

**5 | REASONS FOR CLASSIFICATION**

Note 1 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “milk” means full cream milk or partially or completely skimmed milk.

Heading 04.02 of the AHTN 2022 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.

In view thereof, subject article is classified under AHTN 2022 subheading 0402.10.91, with a Most Favoured Nation (MFN) rate of duty of zero 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 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

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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1901.90.31 MFN - 7% ad valorem ATIGA - Zero		23-077
		<b>3</b>	<b>DATE ISSUED</b>
			17 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DAIRY CHAMP SWEETENED CONDENSED CREAMER”</b>
	<p>Based on the ingredients list, product specifications, manufacturing process flowchart, and product label submitted, subject article is a sweetened condensed creamer in the form of a homogenous and smooth, light cream. It is produced by mixing sugar, non-fat milk solids, milk fat, refined palm oil, water, and other ingredients, followed by filtering, homogenization, pasteurization, and cooling. Subject article is packed in 390-g and 1-kg tin cans.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats).</p> <p>The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 1901.90.31 state that filled milk is a product originating from raw milk, in any form, whether or not condensed, evaporated, concentrated, powdered, dried or desiccated which has been blended or compounded with any fat or oil other than milk fat.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.31, 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 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  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>



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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-114
		<b>3</b>	<b>DATE ISSUED</b>
			17 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SAN REMO GLUTEN FREE PENNE”</b>
	<p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked, gluten-free penne pasta in the form of short, ribbed tubes with tapered ends. It is produced by mixing maize flour, soy flour, potato starch, and rice starch, with water or hot steam, followed by extrusion and drying. Subject article is packed in a 350-g plastic film in a carton box.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”.</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>Digitally signed</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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>





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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1509.90.91</b> <b>MFN - 3% ad valorem</b>		<b>23-122</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>17 March 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LA ESPAÑOLA OLIVE OIL”</b>
	<p>Based on the product specifications, ingredients declaration, production process flowchart, and photographs of the product submitted, subject article is a mixture of refined olive oil and extra virgin olive oil, in the form of a clear yellow to green liquid. Packed in 250-mL, 500-mL and 1-L glass bottles, and in 250-mL and 500-mL polyethylene terephthalate (PET) bottles, subject article is ready for direct consumption and for use in various culinary preparations.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 15.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers olive oil and its fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that olive oil is the oil obtained from the fruit of the olive tree (<i>Olea europaea</i> L.). This heading covers, among others, fractions and blends of extra virgin olive oil, virgin olive oil, other virgin olive oils, and other oils obtained from virgin olive oils (including refined olive oil and olive oil).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1509.90.91, with a Most Favoured Nation (MFN) rate of duty of 3% 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> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 1901.90.39 MFN - 7% ad valorem AIFTA - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-123</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">17 March 2023</p>
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**4 | DESCRIPTION OF GOOD**

**“RUSF FOR MOMS  
(Ready-To-Use Supplementary Food for Pregnant  
and Lactating Women with Moderate Malnutrition)”**

Based on the product specifications, material safety data sheet, product formulation, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a fortified, lipid-based, ready-to-use supplementary food (RUSF) for women. It is in the form of a paste consisting of whole milk powder, skimmed milk powder, sugar, ground peanuts, soyabean oil, chickpea powder, vitamin and mineral premix, and sunflower lecithin, among others. Packed in 92-g sachets containing 459 kcal, subject article can be consumed directly and is used for the dietary management of pregnant and lactating women with moderate malnutrition.



**5 | REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added; and milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats). The products of this heading may be sweetened and may contain cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.39, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and 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 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 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.





AOCG Memo No. 128-2023 p.11

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 2309.90.20</b> <b>MFN - Zero</b></p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>23-127</b></p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>17 March 2023</b></p>
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**4 | DESCRIPTION OF GOOD**

**“AVIFORM COX L”**

Based on the product data sheet, certificate of analysis, Certificate of Product Registration (CPR) from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is a phytogetic complementary feed for poultry in the form of a yellowish to brown liquid. It is composed of *Artemisia absinthium* (wormwood), *Curcuma longa* (turmeric), *Allium sativum* (garlic), eugenol, purified water, formic acid, acetic acid, and lactic acid. Packed in 1-L high-density polyethylene (HDPE) bottles, subject article is added to drinking water of poultry at a rate of 1 to 2 L per 1,000 L of water, to support immunity and gut health and for the prevention of coccidiosis in poultry.



**5 | REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognizable under a microscope.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-128
		<b>3</b>	<b>DATE ISSUED</b>
			17 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BRONCHIMAX”</b>
	<p>Based on the product data sheet, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is a herbal feed additive in the form of a brown liquid. It is composed of extracts of <i>Thymus vulgaris</i> (thyme), <i>Echinaceae Purpurea</i> (purple coneflower), <i>Tussilago farfara</i> (coltsfoot), <i>Eucalyptus globulus</i> (fever tree or blue gum), and <i>Pimpinella anisum</i> (aniseed); lactic acid; and formic acid, among others. Packed in 1-L and 5-L high-density polyethylene (HDPE) bottles, subject article is added to drinking water of pigs, poultry, and calves to improve the palatability of rations; mask the foul or unpleasant odors that may be absorbed by the feed; and increase animal appetite, feed intake, and growth.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognizable under a microscope.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</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;"><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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)

<b>1</b> <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3824.99.99</b> <b>MFN - 3% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>23-129</b>
	<b>3</b> <b>DATE ISSUED</b> <b>17 March 2023</b>

**4**    **DESCRIPTION OF GOOD**

**“ACID PUNCH”**

Based on the certificate of analysis, product data sheet, Certificate of Product Registration (CPR) from the Bureau of Animal Industry (BAI), product label, and photograph of packaging submitted, subject article is an acidifier for animal drinking water. It is in the form of a brown liquid composed of formic acid, acetic acid, propionic acid, lactic acid, and purified water. Packed in 1-kg or 5-kg high-density polyethylene (HDPE) containers, subject article is added to drinking water of poultry and swine, at a dosage of 300 to 1,000 mL per 1,000 L of water, to reduce its pH level and improve its quality.

**5**    **REASONS FOR CLASSIFICATION**

Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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*

**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	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2936.27.00 MFN - 1% ad valorem ATIGA - Zero		23-130
		3	<b>DATE ISSUED</b>
			17 March 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>"ELCO P-100 KM [OA-0502]"</b>
	<p>Based on the product specifications, product information, ingredients list, and material safety data sheet submitted, subject article is a standardized ascorbic acid in the form of a white to slightly yellow, fine crystalline powder. It is formulated for milling operations and is used as a flour improver (antioxidant) to ensure consistent bread flour quality. Packed in 25-kg aluminium-lined cardboard boxes, subject article is to be added at a dosage of 1 to 3 g per 100 kg flour, or as appropriate, depending on the flour quality, recipe, dough, and baking processes.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. Vitamin C (L- or DL-ascorbic acid (INN)) is contained in many foodstuffs of vegetable (fruit and green vegetables, potatoes, etc.) or animal (liver, spleen, adrenal glands, brains, milk, etc.) origin; it can be extracted from lemon juice, green and red peppers, green aniseed leaves, and from residual liquors from the treatment of agave fibres. Nowadays, it is obtained almost exclusively by synthesis. It is a white crystalline powder, fairly stable in dry air, and acts as a strong reducing agent.</p> <p>In view thereof, subject article, is classified under AHTN 2022 subheading 2936.27.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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 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> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>



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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>23-133</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>17 March 2023</b>

**4 DESCRIPTION OF GOOD**

**“CYNPOL LL0118M”**

Based on the technical and safety data sheets, Nuclear Magnetic Resonance (NMR) result, manufacturing process flowchart, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-butene, with anti-block and slip additives. It is in the form of translucent to white pellets, with a melt flow index of 1.0 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 automatic packaging films, general purpose blown films, and liners.

**5 REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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*

**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)

<b>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  AHTN 1509.20.10 MFN - 3% ad valorem	<table border="1"> <tr> <td style="width: 50%;"><b>2 TCC (AR) NO.</b></td> <td style="width: 50%; text-align: center;">23-151</td> </tr> <tr> <td><b>3 DATE ISSUED</b></td> <td style="text-align: center;">17 March 2023</td> </tr> </table>	<b>2 TCC (AR) NO.</b>	23-151	<b>3 DATE ISSUED</b>	17 March 2023
<b>2 TCC (AR) NO.</b>	23-151				
<b>3 DATE ISSUED</b>	17 March 2023				

<b>4 DESCRIPTION OF GOOD</b>	
<p><b>“LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL”</b></p> <p>Based on the product specifications, ingredients declaration, production process flowchart, product data sheet, photographs of the product, and sample submitted, subject article is a 100% extra virgin olive oil with distinctive fruity aroma and acidity (expressed as oleic acid) of not more than 0.8 g/ 100 g. It is in the form of a clear yellow to green liquid. Packed in 250-mL, 500-mL, and 1-L polyethylene terephthalate (PET) or glass bottles, subject article can be consumed directly or used in various culinary preparations.</p>	
	

<b>5 REASONS FOR CLASSIFICATION</b>	
<p>Heading 15.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers olive oil and its fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that olive oil is the oil obtained from the fruit of the olive tree (<i>Olea europaea L.</i>). This heading covers, among others, extra virgin olive oil, which is obtained under specific conditions, in particular as regards the handling of the olives prior to processing or the temperature control during processing and storage, which do not lead to any alterations in the oil. As regards its organoleptic characteristics, it is fruity and presents no defects. It has a clear, light yellow to green colour. It is suitable for consumption in its natural state. Extra virgin olive oil has a free acidity expressed as oleic acid not exceeding 0.8 grams per 100 grams and can be distinguished from the other olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1509.20.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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>	
<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>	
<p><b>Note:</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1510.90.90 MFN - 3% ad valorem		23-152
		<b>3</b>	<b>DATE ISSUED</b>
			17 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LA ESPAÑOLA POMACE OLIVE OIL”</b>
	<p>Based on the product specifications, ingredients declaration, production process flowchart, product data sheet, photographs of the product, and sample submitted, subject article is a blend of refined pomace olive oil and virgin or extra virgin olive oil, in the form of a greenish-yellow liquid. Packed in 500-mL, 2-L, and 5-L polyethylene terephthalate (PET) bottles, and in 1-L glass bottles, subject article is ideal for cooking and deep-frying.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 15.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers fractions and blends of oils or fractions of this heading with oils or fractions of heading 15.09. The most common blend consists of a mixture of refined olive pomace oil and virgin olive oils.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1510.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>



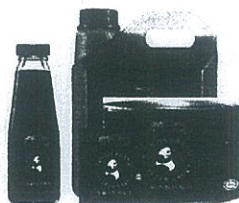
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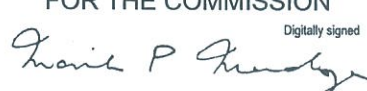
## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 2103.90.13 MFN - 7% ad valorem ATIGA - Zero</p>	<b>2   TCC (AR) NO.</b> <p style="text-align: center;">23-176</p> <b>3   DATE ISSUED</b> <p style="text-align: center;">17 March 2023</p>
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<b>4</b>	<b>DESCRIPTION OF GOOD</b>	<p style="text-align: center;"><b>“LEE KUM KEE PANDA BRAND OYSTER SAUCE”</b></p> <p>Based on the product specifications, product label, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is an oyster sauce in the form of a dark-brown, free-flowing, viscous liquid. It is made from water, sugar, oyster extract (oysters, water, and salt), salt, flavour enhancer (monosodium L-glutamate), modified corn starch, wheat flour, and colour (caramel I-plain). Packed in 30-g sachets; 145-g, 255-g, 510-g, and 907-g glass bottles; 2.2-kg tin cans; and 2.5-kg canisters, subject article is ideally used for marinating, stir-frying, and other culinary preparations.</p> <div style="text-align: right;">  </div>
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>	<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.</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 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 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: center;">FOR THE COMMISSION Digitally signed  <b>MARILOU P. MENDOZA</b> 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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TARIFF COMMISSION

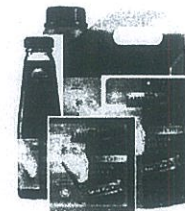
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 2103.90.13</b> <b>MFN - 7% ad valorem</b> <b>ATIGA - Zero</b></p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>23-177</b></p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>17 March 2023</b></p>
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**4 | DESCRIPTION OF GOOD**

**“LEE KUM KEE KUM CHUN OYSTER SAUCE”**

Based on the product specifications, product label, ingredients declaration, manufacturing process flowchart, and photographs of the product submitted, subject article is an oyster sauce in the form of a dark-brown, free-flowing, viscous liquid. It is made from water, sugar, salt, modified corn starch, oyster extract (oyster, water, and salt), flavour enhancer (monosodium L-glutamate), wheat flour, and colour (caramel I-plain). Packed in 30-g sachets; 60-g and 150-g pouches; 255-g, 510-g, and 770-g glass bottles; and in 2.5-kg canisters, subject article is ideally used for marinating, stir-frying, and other culinary preparations.



**5 | REASONS FOR CLASSIFICATION**

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.

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 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 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

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