



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 25-2022

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 : 27 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 19 January 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-277	"CHROME DIN RAIL POWER SUPPLY, MODEL: DRC-24V100W1A"	8504.40.30	MFN – Zero* ATIGA – Zero*
21-293	"ELEKTA VERSA HD"	9022.14.00	MFN – Zero* AHKFTA – Zero*
21-356	"ALPHAMALT ROX"	3507.90.00	MFN – 3% Ad Valorem
21-362	"LINGZHI ZHI CAFE CLASSIC"	<u>In-Quota</u> 2101.12.92A	MFN – 30% Ad Valorem ATIGA – Zero*
		<u>Out-Quota</u> 2101.12.92B	MFN – 45% Ad Valorem ATIGA – Zero*

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



BUREAU OF CUSTOMS
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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 35-2022 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-251	"HILMAR WHITE CHEDDAR CHEESE"	0406.90.00	MFN – 7% Ad Valorem
21-284	"ALCE INDOOR POTENTIAL TRANSFORMER, MODEL: VB36"	8504.31.13	MFN – 1% Ad Valorem
21-304	"CONDUCTIVE DISPOSABLE TIPS (EH0030003764BC)"	3926.90.99B	MFN – 15% Ad Valorem
21-357	"RED CELL"	2309.90.20	MFN – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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CG Memo No. 35-2022 p. 3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



BOC-01-06111

TCOC Ref. No. 22-006

19 January 2022

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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-251, 21-277, 21-284, 21-293, 21-304, 21-356, 21-357 and 21-362, issued by this Commission on 19 January 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila

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Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
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Email Address: 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)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 8504.40.30 MFN - Zero ATIGA - Zero	2 TCC (AR) NO. 21-277
	3 DATE ISSUED 19 January 2022

4 | DESCRIPTION OF GOOD

“CHROME DIN RAIL POWER SUPPLY, MODEL: DRC-24V100W1A”

Based on the the technical specifications submitted, subject article is an electrical device that rectifies a 90~264 V AC (alternating current) input voltage to 24 V DC (direct current) output voltage. It is designed to supply power for home automation and in the food and beverage industries. Enclosed in a plastic case, subject article measures 91.0 mm x 89.9 mm x 55.6 mm (LxWxD) and weighs 0.35 kg.




5 | REASONS FOR CLASSIFICATION

Heading 85.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, electrical static converters. The apparatus of this group are used to convert electrical energy in order to adapt it for further use. This group includes, among others, rectifiers by which alternating current (single or polyphase) is converted to direct current, generally accompanied by a voltage change.

In view thereof, subject article is classified under AHTN 2017 subheading 8504.40.30, 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 (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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

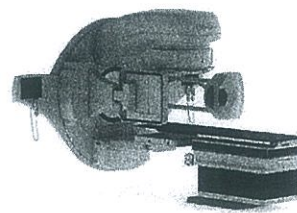
Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 9022.14.00 MFN - Zero AHKFTA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">21-293</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">19 January 2022</p>
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4 | DESCRIPTION OF GOOD

“ELEKTA VERSA HD™”

Based on the brochure and technical specifications submitted, subject article is a radiotherapy apparatus used in stereotactic radiosurgery (SRS) and stereotactic body radiotherapy (SBRT) applying linear accelerator technology. It consists mainly of a gantry which directs therapeutic beams of X-rays and electrons to a patient’s tumor; imaging systems which offer 4D image-guided radiotherapy (IGRT); a primary collimator and multi-leaf collimator devices that focus, narrow, and allow precise shaping of the beams; and a treatment table for the patient. Subject article is a treatment apparatus for patients with cancer.



5 | REASONS FOR CLASSIFICATION

Heading 90.22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, radiotherapy apparatus. Both the penetrating power of X-rays and their destructive effect on certain living tissues are used in the treatment of many diseases, e.g., certain skin diseases and certain tumours.

In view thereof, subject article is classified under AHTN 2017 subheading 9022.14.00, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AHK”.

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)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3507.90.00 MFN - 3% ad valorem		21-356
		3	DATE ISSUED
			19 January 2022

4 DESCRIPTION OF GOOD

“ALPHAMALT ROX”

Based on the product specifications, product information, certificate of analysis, duly certified product composition, and manufacturing process flowchart submitted, subject article is a prepared baking enzyme in the form of a cream to beige powder. It consists of enzyme concentrate (based on pure fungal glucose oxidase) and wheat flour. Packed in a 25-kg polyethylene bag inside a cardboard box, subject article is to be added to flour at a dosage of 10 to 20 g per 100 kg of flour, to strengthen dough structure, increase volume, enhance break and shred properties, and for drier dough surfaces.

5 REASONS FOR CLASSIFICATION

Heading 35.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to according to, among others, their biological activity as amylases, lipases, proteases, etc. This heading includes, among others, prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.

In view thereof, subject article is classified under AHTN 2017 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

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.





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

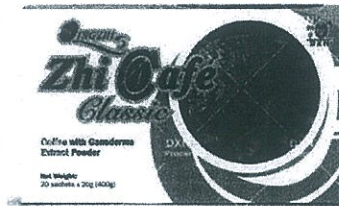
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
				21-362
			3	DATE ISSUED
	AHTN	<u>In-Quota</u> 2101.12.92A <u>Out-Quota</u> 2101.12.92B		19 January 2022
MFN	30% ad valorem	45% ad valorem		
ATIGA	Zero	Zero		

4 DESCRIPTION OF GOOD

“LINGZHI ZHI CAFE CLASSIC”

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specification, and photograph of the product submitted, subject article is a coffee preparation in the form of a black free-flowing powder with a bitter coffee taste. It is composed of ground roasted coffee beans, sugar, and Ganoderma extract (*Ganoderma lucidum*). Packed in boxes containing 20 20-g filter bags in sachets, subject article is to be immersed in hot water and stirred before consumption.



5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of coffee, tea or maté. These preparations include, *inter alia*, “coffee pastes” consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredients.

In view thereof, subject article is classified under AHTN 2017 subheading 2101.12.92A and 2101.12.92B, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% ad valorem and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 0406.90.00 MFN - 7% ad valorem	21-251
	3 DATE ISSUED
	19 January 2022

4 | DESCRIPTION OF GOOD

“HILMAR™ WHITE CHEDDAR CHEESE”

Based on the product bulletin, production process flowchart, product label, certificate of analysis, and photograph of the product submitted, subject article is a cheddar cheese in the form of a creamy-white block with firm (not crumbly) texture and a mild and pleasing flavour. It is made from pasteurized cow’s milk, starter cultures, salt, and coagulating enzyme from *Mucor miehei*. Packed in an approximately 19 to 20 kg vacuum-sealed oxygen barrier bag inside a corrugated box, subject article is aged at refrigerated temperatures and is used as a table cheese or for snacking; as an ingredient in processed cheese; and in retail and food service applications.

5 | REASONS FOR CLASSIFICATION

Heading 04.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all kinds of cheese, among others, medium-hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan).

In view thereof, subject article is classified under AHTN 2017 subheading 0406.90.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

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 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 8504.31.13 MFN - 1% ad valorem	2 TCC (AR) NO. 21-284
	3 DATE ISSUED 19 January 2022

4 DESCRIPTION OF GOOD “ALCE INDOOR POTENTIAL TRANSFORMER, MODEL: VB36” Based on the brochure and test report submitted, subject article is an instrument potential transformer consisting of magnetic circuits and windings, fitted on a base plate, and encapsulated in a cast resin block-type moulding case which prevents penetration of moisture. Its function is to convert primary voltage into usable secondary voltage that is suitable for and will accommodate the voltage needs of connected devices/equipment. Designed for indoor installation, subject article is intended for industrial and commercial applications with small-to medium-voltage requirements. It has the following specifications:
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Highest Voltage for the Equipment (kV)	36
Rated Primary Voltage (kV)	36 / $\sqrt{3}$
Secondary Voltage (V)	100/ $\sqrt{3}$ or 110/ $\sqrt{3}$ or 120/ $\sqrt{3}$
Maximum Rated Burden for Protection Purpose in Class 3P/6P (VA)	100
Overall Dimension including the Base Plate (LxWxH) (mm)	415 x 210 x 300
Approximate Weight (kg)	42

5 REASONS FOR CLASSIFICATION Heading 85.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers all transformers. They vary from ballasts for the control of the amount of current that flows through discharge lamps or tubes, small types used in wireless sets, instruments, toys, etc., to large types enclosed in oil tanks or equipped with radiators, fans, etc., for cooling purposes. The large types are used in electricity stations, stations for interconnecting mains, distributing stations or sub-stations. In view thereof, subject article is classified under AHTN 2017 subheading 8504.31.13, 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. <div style="text-align: right;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <p><i>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.</i></p>
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 3926.90.99B MFN - 15% ad valorem	2 TCC (AR) NO. 21-304
	3 DATE ISSUED 19 January 2022

4 DESCRIPTION OF GOOD “CONDUCTIVE DISPOSABLE TIPS (EH0030003764BC)” <p>Based on the material composition, product specifications and quality, instructions-for-use manual, packaging information, and system guide submitted, subject article is a 300-µL black conductive disposable tip made of polypropylene, with minute amount of carbon black. It has a length of 55 mm and opening diameters of 0.5 mm at the point and 6.49 mm at the collar. Packed in boxes containing 960 units and designed for single use, subject article is used in the pipettor of the Gemini Compact Microplate Processor for liquid level and sample clot detection.</p> 
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5 REASONS FOR CLASSIFICATION <p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, pacifiers (or “baby’s dummies”); ice-bags; douche bags, enema bags, and fittings therefor; invalid and similar nursing cushions; pessaries; sheath contraceptives (prophylactics); bulbs for syringes.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>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.</i></p>
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 2309.90.20 MFN - Zero	21-357
	3 DATE ISSUED
	19 January 2022

4 DESCRIPTION OF GOOD

“RED CELL®”

Based on the product specifications, label directions, packaging information, production process diagram, product brochure, and sample submitted, subject article is a yucca-flavoured feed supplement for horses in the form of a reddish-brown liquid. It is composed of water, ferric sulfate, ammonium hydroxide, citric acid, choline chloride, zinc sulfate, sorbitol, and magnesium sulfate, among others. Packed in 55-gallon blue high-density polyethylene (HDPE) drums, subject article is to be mixed with feed at a ratio depending on the training requirements of horses, to provide supplemental vitamins and minerals that may be lacking or in insufficient quantities in a horse’s regular feed.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

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.

