

2019\_06-025



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099

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**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 :** May 22, 2019

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued May 09-14, 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
19-073	"SMEG SIDE BY SIDE REFRIGERATOR, Model: FA160X6"	8418.10.19	MFN – 10% Ad Valorem AKFTA – Zero*
19-078	"SUPOIN S50 MOBILE INTELLIGENT TERMINAL"	8471.30.90	MFN – Zero ACFTA - Zero*

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

MANILA 1099

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19-098	"TOTALLAC E SKIMMED MILK POWDER REPLACER"	2309.90.20	MFN – Zero
19-106	"SUPER AIR STANDARD HORIZONTAL AIR HANDLING UNIT, Model: AH-040"	8415.83.99	MFN – 15% Ad Valorem
19-113	"3M™ BLACK PRIVACY FILTER FOR TOUCH LAPTOPS"	9001.90.90	MFN – Zero
19-115	"3M™ TABLET BLACK PRIVACY FILTERS"	9001.90.90	MFN – Zero
19-121	"AMINOGEN 60%"	2309.90.20	MFN – Zero ACFTA – Zero*
19-123	"UNITED RIDOVIT"	2936.25.00	MFN – 1% Ad Valorem ACFTA – Zero*
19-126	"HALQUINOL"	2933.49.90	MFN – 1% Ad Valorem ACFTA – Zero*

South Harbor, Gate 3, Port Area, Manila 1009 • tel. Nos. 527-4537, 527-1935 (OCOM)

Website: [www.customs.gov.ph](http://www.customs.gov.ph) • Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph) (PIAD)

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DEPARTMENT OF FINANCE  
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MANILA 1099

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19-128	"UNITED VETOXY"	2941.30.00	MFN – 1% Ad Valorem ACFTA – Zero*
19-134	"UNITED UNI- IRON PLUS"	2833.29.90B	MFN – Zero ACFTA – Zero*
19-138	"PRAZQUANTEL"	2933.59.90	MFN – 1% Ad Valorem ACFTA – Zero*
19-143	"UNITED COSUMAX"	2833.25.00	MFN – 1% Ad Valorem ACFTA – Zero*
19-144	"UNITED CEPHAPRO"	2941.90.00	MFN – 1% Ad Valorem ACFTA – Zero*
19-145	"BIOTIN"	2936.29.00	MFN – Zero ACFTA – Zero*
19-146	"UNITED UNICALMIN"	2918.11.00	MFN – 1% Ad Valorem ACFTA – Zero*

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DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099

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19-159	"UNITED GROWIMAX"	2906.13.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-162	"UNITED UNIFERIN"	2917.19.00	MFN – 1% Ad Valorem ACFTA – Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

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

**CC: COMMISSIONER OF CUSTOMS**

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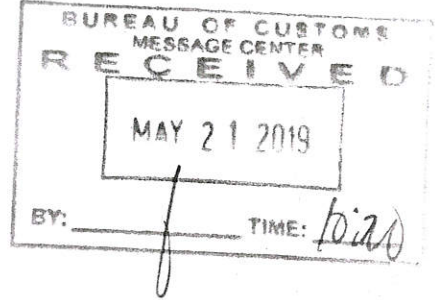


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 19-071

20 May 2019



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



BOC-09-02325

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 original copies of eighteen (18) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-073, 19-078, 19-098, 19-106, 19-113, 19-115, 19-121, 19-123, 19-126, 19-128, 19-134, 19-138, 19-143, 19-144, 19-145, 19-146, 19-159, and 19-162, issued by this Commission from 09 – 14 May 2019.

Thank you.

Very truly yours,

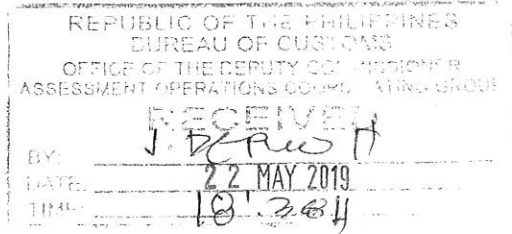
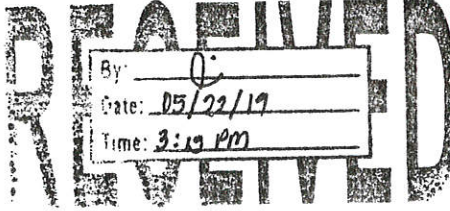
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR  
IAS



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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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8418.10.19</b>		<b>19-073</b>
	<b>MFN – 10% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AKFTA – Zero</b>		<b>MAY 09 2019</b>

**4 DESCRIPTION OF GOOD**

**“SMEG SIDE BY SIDE REFRIGERATOR, Model: FA160X6”**

Based on the technical specifications submitted, subject article is a compression-type, combined refrigerator-freezer designed for household use. It is fitted with two (2) separate external doors (side-by-side) and has the following specifications:

Freezer Capacity (l)	201
Refrigerator Capacity (l)	354
Total Net Storage Volume (l)	555
Voltage (V)	220
Frequency (Hz)	60
Dimensions (H x D x W) (mm)	1800 x 670 x 900
Net Weight (kg)	104
Refrigerant	R134a



**5 REASONS FOR CLASSIFICATION**

Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.

In view thereof, subject article is classified under AHTN 2017 subheading 8418.10.19, with Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00093

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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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8471.30.90</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b>		<b>19-078</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 09 2019</b>

<b>4</b>	<p style="text-align: center;"><b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“SUPOIN S50 MOBILE INTELLIGENT TERMINAL”</b></p> <p>Based on the brochure and user's manual submitted, and on the product demonstration, subject article is a handheld terminal equipped with a built-in one- or two-dimensional (1D/2D) code scanner designed for the collection and manipulation of printed data from optical labels such as quick response (QR) codes and barcodes, a 3.5-inch capacitive touchscreen liquid crystal display (LCD) for visual output, and a keyboard with side-keys for input to an internal central processing unit (CPU). It runs on a Microsoft Windows CE 6.0 operating system with pre-installed Microsoft Office programs and is also equipped with real-time data transfer features to synchronize with large warehouses and other complex environments. Its specifications are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;"><b>CPU</b></td> <td>806 MHz / 1 GHz</td> </tr> <tr> <td><b>Memory</b></td> <td>256 MB RAM + 256 MB ROM / 512 MB RAM + 512 MB ROM</td> </tr> <tr> <td><b>Screen Resolution</b></td> <td>240 pixels x 320 pixels</td> </tr> <tr> <td><b>Dimensions</b></td> <td>179.5 mm x 78.18 mm x 31.02 mm</td> </tr> <tr> <td><b>Battery</b></td> <td>3.7 V, 3800 mA, lithium battery</td> </tr> <tr> <td><b>Weight</b></td> <td>370 g (standard battery included)</td> </tr> <tr> <td><b>Connectivity</b></td> <td>Wi-Fi 802.11b/g, GSM/GPRS/EVDO/WCDMA</td> </tr> <tr> <td><b>Programming Environment</b></td> <td>Tool: Microsoft Visual Studio 2005/2008 Language: C++ / C# / VB.NET</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div> <p>Subject article is used initially to decode optical labels. It may then be used as input data when running an application that makes the subject article function as a portable data terminal (PDT), point of sale (POS) terminal, or mobile automatic identification and data capture (AIDC) device for inventory management, depending on the intended application of the user.</p>	<b>CPU</b>	806 MHz / 1 GHz	<b>Memory</b>	256 MB RAM + 256 MB ROM / 512 MB RAM + 512 MB ROM	<b>Screen Resolution</b>	240 pixels x 320 pixels	<b>Dimensions</b>	179.5 mm x 78.18 mm x 31.02 mm	<b>Battery</b>	3.7 V, 3800 mA, lithium battery	<b>Weight</b>	370 g (standard battery included)	<b>Connectivity</b>	Wi-Fi 802.11b/g, GSM/GPRS/EVDO/WCDMA	<b>Programming Environment</b>	Tool: Microsoft Visual Studio 2005/2008 Language: C++ / C# / VB.NET
<b>CPU</b>	806 MHz / 1 GHz																
<b>Memory</b>	256 MB RAM + 256 MB ROM / 512 MB RAM + 512 MB ROM																
<b>Screen Resolution</b>	240 pixels x 320 pixels																
<b>Dimensions</b>	179.5 mm x 78.18 mm x 31.02 mm																
<b>Battery</b>	3.7 V, 3800 mA, lithium battery																
<b>Weight</b>	370 g (standard battery included)																
<b>Connectivity</b>	Wi-Fi 802.11b/g, GSM/GPRS/EVDO/WCDMA																
<b>Programming Environment</b>	Tool: Microsoft Visual Studio 2005/2008 Language: C++ / C# / VB.NET																

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2	TCC (AR) NO.
19-078	

**5 REASONS FOR CLASSIFICATION**

Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers data processing machines in which the logical sequences of the operations can be changed from one job to another, and in which the operation can be automatic, that is to say with no manual intervention for the duration of the task. These machines mostly use electronic signals but may also use other technologies. Automatic data processing machines may comprise in the same housing, the central processing unit, an input unit (e.g., a keyboard or a scanner) and an output unit (e.g., a visual display unit), or may consist of a number of interconnected separate units. The interconnections may be made by wired or wireless means. These machines have storage capability and also stored programs which can be changed from job to job. Automatic data processing machines and systems are put to many uses, for example, in industry, in trade, in scientific research and in public or private administrations.

In view thereof, subject articles are classified under AHTN 2017 subheading 8471.30.90, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Agreement (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) "Form E".

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

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00096



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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 2019 RATE/S OF IMPORT DUTY  AHTN 2309.90.20 MFN - Zero	2	TCC (AR) NO. 19-098
		3	DATE ISSUED MAY 14 2019

4 DESCRIPTION OF GOOD

**“TOTALLAC E SKIMMED MILK POWDER REPLACER”**

Based on the product composition, safety data sheet, certificate of feed product registration from the Bureau of Animal Industry (BAI), and manufacturing process submitted and ocular inspection conducted, subject article is a white to yellow powder consisting of partly delactosed demineralized whey powder, casein protein, whey powders, whey protein concentrate, soy protein concentrate, lysine, methionine, and hydrolyzed potato protein. Packed in 25-kg bags, subject article is used as a skimmed milk replacer to be added to feeds of calves, swine, and poultry, depending on the animal requirement, as a source of protein and to increase their feed intake.

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 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 and inorganic substances (supplementary feed). 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

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



2019-05-005 P-10



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8415.83.99</b> <b>MFN – 15% ad valorem</b>	<b>2   TCC (AR) NO.</b> <b>19-106</b> <b>3   DATE ISSUED</b> <b>MAY 14 2019</b>
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**4 | DESCRIPTION OF GOOD**

**“SUPER AIR STANDARD HORIZONTAL AIR HANDLING UNIT,  
Model: AH-040”**

Based on the brochure and technical information submitted, subject article is an air handling unit composed of cooling copper coils with aluminium fins, centrifugal fan, fan motor, air filter, and mixing box, enclosed in an insulated galvanized steel sheet cabinet. The unit is designed for floor mounting and is to be connected to the supply and return pipes that carry chilled water as a cooling agent. Designed to provide cool conditioned air through ducts in homes, offices and other similar closed spaces, subject article has the following specifications :

Cooling Capacity (kW)	31.36 – 57.44
Air Flow Rate (m <sup>3</sup> /min)	101.94 – 124.60
Air Velocity (m/s)	2.54 – 3.05
Static Pressure (mm H <sub>2</sub> O)	31.75 – 63.50
Chilled Water Flow Rate (l/min)	90.85 – 177.91
Dimensions (W x D x H) (mm)	1,400 x 1,525 x 850

**5 | REASONS FOR CLASSIFICATION**

Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others.

In view thereof, subject article is classified under AHTN 2017 subheading 8415.83.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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



*Mari Lou 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	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			19-113
		3	DATE ISSUED
	AHTN 9001.90.90 MFN - Zero		MAY 09 2019

4 DESCRIPTION OF GOOD

**"3M™ BLACK PRIVACY FILTER FOR TOUCH LAPTOPS"**

Based on the brochure and technical specifications submitted, subject article is a black transparent screen filter for attachment to the screens of touchscreen laptops. It is made of multiple microscopic louvres embedded in polycarbonate or polyethylene terephthalate (PET) with anti-glare coating. It is used for data privacy by preventing onlookers from seeing data on a laptop. Subject article is to be imported sizes (diagonal measurement) ranging from 10.1 to 17.3 inches.

5 REASONS FOR CLASSIFICATION

Heading 90.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, optical elements of any material other than glass, whether or not optically worked, not permanently mounted. Optical elements are manufactured in such a way that they produce a required optical effect. An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 9001.90.90, 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



Republic of the Philippines  
TARIFF COMMISSION



19-00094

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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 2019 RATE/S OF IMPORT DUTY  AHTN 9001.90.90 MFN - Zero	2	TCC (AR) NO. 19-115
		3	DATE ISSUED MAY 09 2019

**4 DESCRIPTION OF GOOD**

**“3M™ TABLET BLACK PRIVACY FILTERS”**

Based on the brochure, technical information, and sample submitted, subject articles are screen filters for attachment to tablet computer screens. These are made of multiple microscopic louvers embedded in polycarbonate or polyethylene terephthalate (PET) with anti-glare coating. These are used for data privacy by preventing onlookers from seeing data on the device’s screen. Subject articles are to be imported in various sizes (diagonal measurement), ranging from 9.7 to 12.9 inches, depending on the display size of the electronic device.


**5 REASONS FOR CLASSIFICATION**


Heading 90.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, optical elements of any material other than glass, whether or not optically worked, not permanently mounted. Optical elements are manufactured in such a way that they produce a required optical effect. An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc.

In view thereof, subject articles are classified under AHTN 2017 subheading 9001.90.90, 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  
*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



  
 19-00095

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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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2309.90.20</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b>		<b>19-121</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 14 2019</b>

**4 DESCRIPTION OF GOOD**

**“AMINOGEN 60%”**

Based on the certificate of composition, material safety data sheet, certificate of feed product registration from the Bureau of Animal Industry (BAI), production process flowchart, product specifications, and sample submitted, subject article is a yeast-fermented vegetable protein in the form of yellowish-brown powder. It contains 60% (minimum) crude protein and is composed of rice and wheat brans, distilled dried grains with solubles, and by-products of molasses. Packed in 25-kg bags, subject article is added at a rate of 1% to 3% per recommended amount of feed for poultry, fish, and shrimp, and 2% to 5% per recommended amount of feed for domestic animals, to help them to digest and grow, and to improve their ability to resist disease.

**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 described in complete feed, 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 and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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



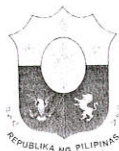
Republic of the Philippines  
TARIFF COMMISSION



19-00110

*Mari Lou 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	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	<p>AHTN 2936.25.00  MFN - 1% ad valorem  ACFTA - Zero</p>	2	TCC (AR) NO.
				19-123
			3	DATE ISSUED
			MAY 14 2019	

4 DESCRIPTION OF GOOD

“UNITED RIDOVIT”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished product specifications submitted, subject article is pure pyridoxine hydrochloride (Vitamin B6) in the form of white to almost-white crystalline powder. Packed in 25-kg carton boxes, subject article is to be added to animal feeds at various dosages for the prevention of Vitamin B6 deficiency in swine and poultry.

5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

Heading 29.36 of the AHTN 2017 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, provitamins and vitamins, whether natural or reproduced by synthesis, and derivatives thereof used primarily as vitamins. This includes, among others, Vitamin B6 and derivatives thereof used primarily as vitamins. Vitamin B6 is the anti-dermatitic vitamin (skin protection). It plays a part in the nervous system, nutrition and in amino-acid, protein and fat metabolism. It is used to alleviate sickness due to pregnancy or post-operative conditions. It is soluble in water and fairly sensitive to light. Furthermore, pyridoxine hydrochloride, among others, is a normal form of vitamin B6. Colourless crystals or flakes.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.25.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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



*Mari Lou P. Mendoza*

MARILOU P. MENDOZA  
Chairperson

2019-06-005 P-15



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 2933.49.90</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>	<b>2   TCC (AR) NO.</b>  <b>19-126</b> <b>3   DATE ISSUED</b>  <b>MAY 14 2019</b>
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**4 | DESCRIPTION OF GOOD**

**“HALQUINOL”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished product specifications submitted, subject article is pure halquinol, an antimicrobial compound belonging to the group of hydroxyquinolines, in the form of yellowish-white to yellowish-gray powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at various dosages for three (3) to seven (7) days for the prevention and treatment of crop mycosis and wet droppings in poultry; and of amoebiasis, diarrhea, and salmonellosis in swine.

**5 | REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

Heading 29.33 of the AHTN 2017 covers heterocyclic compounds with nitrogen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused. Quinoline, isoquinoline and their derivatives, 2-ring systems comprising a benzene ring fused to a pyridine ring. Quinoline and isoquinoline are found in coal tar, but may also be prepared synthetically. Colourless liquids, highly refractive, with a characteristic disagreeable and penetrating odour. Used in organic synthesis (e.g., dyes, medicaments).

In view thereof, subject article is classified under AHTN 2017 subheading 2933.49.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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*  
**MARILOU P. MENDOZA**  
Chairperson

2019-06-005 P-14



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 2941.30.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>	<b>2   TCC (AR) NO.</b> <b>19-128</b> <b>3   DATE ISSUED</b> <b>MAY 14 2019</b>
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**4 | DESCRIPTION OF GOOD**

**“UNITED VETOXY”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished product specifications submitted, subject article is pure oxytetracycline in the form of yellow crystalline powder. Packed in 25-kg bags, subject article is to be added to animal feeds at various dosages for the treatment of systemic and local infections, such as bronchopneumonia, bacterial enteritis, urinary tract infections, cholangitis, metritis, mastitis, prostatitis, and pyoderma, in cats, dogs, calves, foals, lambs, and piglets.

**5 | REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

Heading 29.41 of the AHTN 2017 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include, among others, tetracyclines and their derivatives, e.g., chlortetracycline (INN), oxytetracycline (INN).

In view thereof, subject article is classified under AHTN 2017 subheading 2941.30.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson





2019-06-005 P.17



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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2833.29.90B MFN - Zero ACFTA - Zero		19-134
		<b>3</b>	<b>DATE ISSUED</b>
			MAY 14 2019

**4 DESCRIPTION OF GOOD**

**“UNITED UNI-IRON PLUS”**

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), process flowchart, and finished product specifications submitted, subject article is a feed-grade pure ferrous sulfate in the form of blue-green crystalline powder. Packed in 25-kg bags, subject article is to be added to poultry feeds at a rate of 800 grams per ton of feed, for the prevention and treatment of iron-deficiency or anemia.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.33 of the AHTN 2017 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, sulphates. Iron sulphates include, among others, ferrous sulphate (FeSO<sub>4</sub>). Obtained by treating iron shavings with dilute sulphuric acid or as a by-product from the manufacture of titanium dioxide; it often contains impurities such as copper and ferric sulphates and arsenic. Very soluble in water; occurs mainly in the hydrated state (generally with 7 H<sub>2</sub>O) in light green crystals and turns brown on exposure to air; the action of heat transforms them into white anhydrous sulphate. Aqueous solutions are green but turn brownish on exposure to air. Ferrous sulphate is used for preparing inks (iron inks), colours (Prussian blue), and the mixture (with slaked lime and sawdust) used for purifying coal gas; in dyeing; as a disinfectant, an antiseptic and a herbicide.

In view thereof, subject article is classified under AHTN 2017 subheading 2833.29.90B, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

2019-06-006 P-18



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

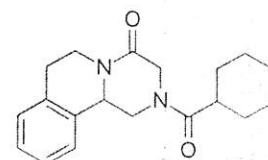
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		19-138	
AHTN 2933.59.90 MFN - 1% ad valorem ACFTA - Zero		3	DATE ISSUED
		MAY 14 2019	

4 DESCRIPTION OF GOOD

"PRAZIQUANTEL"

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of product packaging, and finished product specifications submitted, subject article is pure praziquantel in the form of white or almost white crystalline powder. It is a pyrazinoisoquinoline derivative which contains a piperazine ring in its structure. Packed in containers with net weights of 10 kg, 15 kg, 20 kg, and 25 kg, subject article is to be added to animal feeds for the prevention and treatment of tapeworm (*Moniezia expansa*, *Moniezia benedeni*, *Thysanosoma actinoides*, and *Anoplocephala perfoliata*) infestation in horses, sheep, dogs, and cats.



5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

Heading 29.33 of the AHTN 2017 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that heterocyclic compounds covered by this heading are, among others, compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure.

In view thereof, subject article is classified under AHTN 2017 subheading 2933.59.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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



2019-06-005 P.19



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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2833.25.00 MFN - 1% ad valorem ACFTA - Zero		19-143
		<b>3</b>	<b>DATE ISSUED</b>
			MAY 14 2019

**4 DESCRIPTION OF GOOD**

**“UNITED COSUMAX”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished product specifications submitted, subject article is pure copper sulfate in the form of blue crystalline powder. Packed in 25-kg bags, subject article is added to animal feeds at various dosages for three (3) to five (5) days, for the treatment of copper sulfate deficiency, which can cause anemia, impaired feather development, and bone deformity in poultry; and slow growth, poor hair and skin conditions, bone fragility, anemia, and impaired breeding performance in swine and cattle.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.33 of the AHTN 2017 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, copper sulphates. This covers cupric sulphate (CuSO<sub>4</sub>·5H<sub>2</sub>O), a by-product of electrolytic copper refining; also obtained by treating copper waste or scrap with a weak solution of sulphuric acid. Blue crystals or crystalline powder, soluble in water. It turns into a white anhydrous sulphate when calcinated, which absorbs water with avidity. Used as a fungicide in agriculture; for preparing spraying mixtures; to prepare cuprous oxide or inorganic copper colours; in dyeworks (for dyeing silk or wool black, purple or lilac); in electrolytic copper refining or copper-plating; as a flotation regulator (for restoring the natural buoyancy of ores); as an antiseptic, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2833.25.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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



Republic of the Philippines  
TARIFF COMMISSION



19-00104

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

2019-06-005 f. 20

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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 2019 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<b>AHTN 2941.90.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-144</b>	
		3	<b>DATE ISSUED</b>
		<b>MAY 14 2019</b>	

4 DESCRIPTION OF GOOD

“UNITED CEPHAPRO”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished product specifications submitted, subject article is pure cephalixin in the form of white to off-white crystalline powder. Packed in 25-kg drums, subject article is to be added to animal feeds at a rate of 200 to 250 grams per ton of feed, for the treatment of infections caused by gram-positive and gram-negative bacteria, such as *E. coli*, *Proteus*, *Klebsiella*, *Salmonella*, *Shigella*, and *Enterobacter spp.*, in the respiratory tract, urinary tract, skin, and soft tissues of poultry and swine.

5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

Heading 29.41 of the AHTN 2017 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include, among others, heterocyclic, e.g., novobiocin, cephalosporins, streptothricin, faropenem (INN), doripenem (INN), monobactams (e.g., aztreonam (INN)).

In view thereof, subject article is classified under AHTN 2017 subheading 2941.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

2019-06-005 P. 21



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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2936.29.00 MFN - Zero ACFTA - Zero		19-145
		<b>3</b>	<b>DATE ISSUED</b>
			MAY 14 2019

**4 DESCRIPTION OF GOOD**

**“BIOTIN”**

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), process flowchart, and finished product specifications submitted, subject article is pure biotin (C<sub>10</sub>H<sub>16</sub>N<sub>2</sub>O<sub>3</sub>S) (Vitamin H) in the form of an off-white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons and drums, subject article is to be added to swine and poultry feeds in different dosages, to prevent biotin deficiency in swine and poultry.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

Heading 29.36 of the AHTN 2017 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 H and derivatives thereof used primarily as vitamins. Vitamin H is necessary for the growth of certain micro-organisms; it is essential for the health of the skin, muscles and nervous system. It is soluble in water and stable to heat. Vitamin H or biotin is found in egg-yolk, in kidneys and liver, milk, brewers' yeast, molasses, etc. It is prepared by synthesis.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.29.00, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

2019-04-025 P.22



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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2918.11.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-146</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 14 2019</b>

**4 DESCRIPTION OF GOOD**

**"UNITED UNICALMIN"**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, and finished product specifications submitted, subject article is pure calcium lactate, a calcium salt of lactic acid, in the form of white powder. Packed in 25-kg bags, subject article is to be added to poultry feeds at a rate of 200 grams per ton of finished feed, for three (3) to five (5) days, for the prevention and treatment of calcium lactate deficiency in poultry.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

Heading 29.18 of the AHTN 2017 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function ( $-\text{CH}_2\text{OH}$ ,  $>\text{CHOH}$  or  $\geq\text{COH}$ ) and the acid function ( $-\text{COOH}$ ). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc. The main alcohol acids include, among others, lactic acid ( $\text{CH}_3\text{CH}(\text{OH})\text{COOH}$ ). Prepared by fermenting glucose or previously inverted cane-sugar with lactic ferment. Very hygroscopic crystalline masses, or a dense, syrupy liquid, colourless or faintly yellow. Used in medicine, for dyeing and for deliming hides. This heading includes lactic acid whether industrial, commercial or pharmaceutical. The industrial acid ranges from yellow to brown in colour and has a disagreeable, very acid odour. The commercial or pharmaceutical acids usually contain 75 % or more of lactic acid. The main salts are calcium (used in medicine), strontium, magnesium, zinc, antimony, iron and bismuth lactates.

In view thereof, subject article is classified under AHTN 2017 subheading 2918.11.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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



Republic of the Philippines  
TARIFF COMMISSION



19-00107

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

2019-06-005 P.23



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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<b>AHTN 2906.13.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-159</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>MAY 14 2019</b>	

**4 DESCRIPTION OF GOOD**

**“UNITED GROWIMAX”**

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), process flowchart, and finished product specifications submitted, subject article is pure inositol (C<sub>6</sub>H<sub>12</sub>O<sub>6</sub>) in the form of an odourless white crystalline powder. Packed in 25-kg drums, subject article is to be added to livestock, fowl, or aquaculture feeds, generally at a rate of 2 g per ton of feed, in order to facilitate rapid and healthy animal growth.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.


Heading 29.06 of the AHTN 2017 covers cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. These include, among others, inositols which are constituents of body tissue. There are nine isomeric forms of inositol. White crystals. Widely distributed in plants and animals.


In view thereof, subject article is classified under AHTN 2017 subheading 2906.13.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject submission of Certificate of Origin (CO) Form “E”.

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

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



  
 19-00108

2019-06-005 P.24



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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2917.19.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-162</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 14 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“UNITED UNIFERIN”</b></p> <p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished product specifications submitted, subject article is pure ferrous fumarate, the iron (II) salt of fumaric acid, which is a dicarboxylic acid. It is in the form of orange-red or brown-red powder. Packed in 25-kg drums, subject article is to be added to finished feeds, at a rate of 80 mg per kilogram of feed, for the prevention and treatment of iron deficiency or anemia in poultry. It has the following chemical structure:</p> <div style="text-align: center;"> </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 29.17 of the AHTN 2017 covers, among others, polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, acyclic polycarboxylic acids and their esters, salts and derivatives.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2917.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (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> <div style="text-align: right;">   <b>MARILOU P. MENDOZA</b>              Chairperson         </div>

