

2019-06-016



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

*Eda*  
**MASTER COPY**

**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, AOCCG *Eda*

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

**DATE :** June 20, 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 June 07-14, 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	2019 RATES OF DUTY
19-060	"EUROAROM PF 32 S PH"	2309.90.20	MFN – Zero
19-127	"UNITED CAPTEX T2"	3824.99.99	MFN – 3% Ad Valorem
19-132	"SUNDRIED SALTY TOMATOES"	0712.90.90	MFN – 3% Ad Valorem

2019-06-016 P.2



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

MANILA 1099

MASTER COPY

19-139	"KING'S STONE CALCIUM CARBONATE"	2530.90.90	Export Duty – Zero
19-164	"UNITED NEOMAX"	2941.90.00	MFN – 1% Ad Valorem ACFTA – Zero*
19-184	"UNITED PHARMULIN (TIAMULIN HYDROGEN FUMARATE 10%)"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-188	"UNITED PHARMULIN (TIAMULIN HYDROGEN FUMARATE 80%)"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-189	"UNITED VB1 MAX 9800"	2936.22.00	MFN – Zero ACFTA – Zero*
19-193	"TIAMULIN HYDROGEN FUMARATE 98%"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-194	"UNITED UNICORVIT"	2936.27.00	MFN – 1% Ad Valorem ACFTA – Zero*

2019-06-016 P.3



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

MANILA 1099

*Copy*  
**MASTER COPY**

19-195	"UNITED SDB 9000"	2836.30.00	MFN – Zero ACFTA – Zero*
19-197	"UNITED PARQUIN"	3824.99.99	MFN – 3% Ad Valorem ACFTA – Zero*
19-202	"VOLAMEL EXTRA"	2309.90.20	MFN – Zero
19-218	"43102134 CHILI"	2106.90.90	MFN – 1% Ad Valorem ATIGA – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-06-016 P-4



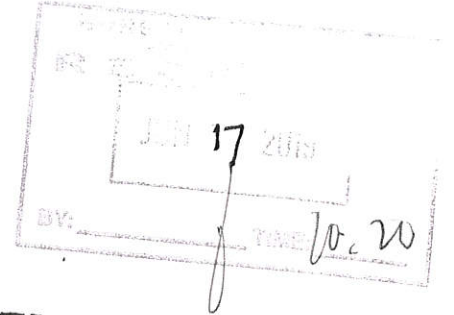
MASTER COPY

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 19-081

14 June 2019

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



Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of fourteen (14) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-060, 19-127, 19-132, 19-139, 19-164, 19-184, 19-188, 19-189, 19-193, 19-194, 19-195, 19-197, 19-202, and 19-218, issued by this Commission from 07 June – 14 June 2019.

Thank you.

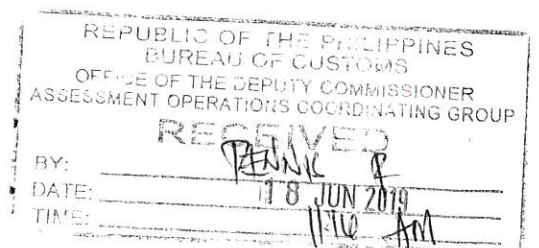
Very truly yours,

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



2019-04-016 P.S



MASTER COPY  
*[Signature]*

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>19-060</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 11 2019</b>

**4 DESCRIPTION OF GOOD**

**“EUROAROM PF 32 S PH”**

Based on the data sheet, declaration of composition, and sample submitted, subject article is a flavouring preparation consisting of a mixture of natural and nature-identical milky-fruity flavouring compounds, sodium saccharin, silicic acid, and calcium carbonate. It is in the form of creamy-white, free-flowing, fine powder with milky-fruity notes and sweet taste. Packed in 25-kg carton boxes, subject article is added to animal feeds at a rate of 100 to 1000 grams per metric ton of feed as a palatant in pre-starter and starter diets of piglets.

**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 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 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

*[Signature]*

**MARILOU P. MENDOZA**  
Chairperson



2019-06-016 P-6



MASTER COPY

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 3824.99.99</b> <b>MFN - 3% ad valorem</b>		<b>19-127</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 14 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“UNITED CAPTEX T2”</b>
	<p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and certificate of composition submitted, subject article is a toxin binder for animal feeds in the form of powder. It consists of modified hydrated sodium calcium aluminosilicate, propionic acid, ammonium acetate, and enzymatic complex, among others. Packed in 25-kg bags, subject article is added at a rate of 2.0 to 5.0 grams per kilogram of dietary feed, for the adsorption and enzymatic degradation of mycotoxins in feeds.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>



2019-06-016 P.7



MASTER COPY

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>AHTN 0712.90.90</b> <b>MFN - 3% ad valorem</b>	<b>2</b>   <b>TCC (AR) NO.</b>
	<b>19-132</b>
	<b>3</b>   <b>DATE ISSUED</b>
	JUN 14 2019

**4** | **DESCRIPTION OF GOOD**

**“SUNDRIED SALTY TOMATOES”**

Based on the product specifications, ingredients list, production process flowchart, and additional information from the supplier submitted, subject article is sun-dried tomato in the form of brownish-red to dark-red cubes. It is produced by slicing the dried salty tomatoes and is used as ingredient for pizzas, salads, and pastes. Subject article is to be imported in cartons of two (2) vacuum bags having a net weight of 5 kg each.

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

Heading 07.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetables of headings 07.01 to 07.11 which have been dried (including dehydrated, evaporated or freeze-dried) i.e., with their natural water content removed by various processes. They are usually prepared in strips or slices, either of one variety or mixed (julienne).

In view thereof, subject article is classified under AHTN 2017 subheading 0712.90.90, 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

**MARILOU P. MENDOZA**  
Chairperson



2019-06-016 7-8



MASTER COPY

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 EXPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2530.90.90</b> <b>Export Duty - Zero</b>		<b>19-139</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 10 2019</b>

**4 DESCRIPTION OF GOOD**

**“KING’S STONE CALCIUM CARBONATE”**

Based on the test report, manufacturing process, and sample submitted, subject article is a free-flowing, microcrystalline, white powder manufactured from crystalline limestone. It is produced by crushing and milling crude limestone and is then packed in 25-kg bags, 50-kg bags or 1-ton jumbo sacks, depending on the client’s preference. Subject article is used as a raw material in the manufacture of polyvinyl chloride (PVC), paint, plastics, paper, rubber, cosmetics, and other related products.

**5 REASONS FOR CLASSIFICATION**

Note 1 to Chapter 25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

Heading 25.30 of the AHTN 2017 covers mineral substances not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, *inter alia*, limestone (known as “lithographic stone” and used in the printing industry), in the crude state.

In view thereof, subject article is classified under AHTN 2017 subheading 2530.90.90.

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





2019-06-26 9:7



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>
	<p><b>AHTN 2941.90.00</b>  <b>MFN - 1% ad valorem</b>  <b>ACFTA - Zero</b></p>		<b>19-164</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 10 2019</b>

**4 DESCRIPTION OF GOOD**

**“UNITED NEOMAX”**

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 neomycin sulphate in the form of white or yellowish-white powder. Packed in drums, subject article is to be added to animal feeds at a rate of 230 grams to 400 grams per ton of feed. It is to be administered for a period of five (5) to seven (7) days, for the treatment of enteric infections such as *Salmonellosis* and *Colibacillosis* in swine, cattle, and calves; and of bacterial infections 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 29.41 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.

EN to subheading 2941.20 states that this subheading includes, *inter alia*, dihydrostreptomycin (INN) and streptoniazid (INN). However, neither bluensomycin (INN) which does not retain the two amidino groups of streptidine, nor other aminoglycosides containing derivatives of streptomycin, such as neomycin (INN), are regarded as streptomycin derivatives.

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

2019-06-06 P-10



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>
<p style="text-align: center;"><b>AHTN 3003.20.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b></p>		<b>19-184</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>JUN 14 2019</b>	

**4 DESCRIPTION OF GOOD**

**“UNITED PHARMULIN (TIAMULIN HYDROGEN FUMARATE 10%)”**

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), finished product specifications, and photograph of packaging submitted, subject article is a feed premix in the form of white or light-yellow powder. It consists of tiamulin as active ingredient and calcium carbonate as carrier. Packed in 25-kg bags, subject article is added to finished feeds at various dosages for the prevention and treatment of dysentery and enzootic pneumonia in swine, and for the prevention and control of chronic respiratory disease in poultry.

**5 REASONS FOR CLASSIFICATION**

Heading 30.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. This heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.


In view thereof, subject article is classified under AHTN 2017 subheading 3003.20.00, 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 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



  
 19-00160

2019-06-016 r-11



MASTER COPY

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>  <b>AHTN 3003.20.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>	2	<b>TCC (AR) NO.</b>
			<b>19-188</b>
		3	<b>DATE ISSUED</b>
		<b>JUN 11 2019</b>	

**4 DESCRIPTION OF GOOD**

**“UNITED PHARMULIN (TIAMULIN HYDROGEN FUMARATE 80%)”**

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 an antibacterial feed premix in the form of white or light-yellow powder. It consists of tiamulin hydrogen fumarate (a derivative of the antibiotic pleuromutilin) and calcium carbonate (as filler). Packed in 25-kg drums, subject article is to be added to finished feeds at a rate of 75 to 100 g per 0.1 metric ton of feed, for seven (7) days, for the treatment of swine dysentery, swine pneumonia, and mycoplasmal diseases in swine and poultry.

**5 REASONS FOR CLASSIFICATION**

Heading 30.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. This heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3003.20.00, 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 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



2017-06-016 P-12



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 2936.22.00 MFN - Zero ACFTA - Zero		19-189
		<b>3</b>	<b>DATE ISSUED</b>
			JUN 10 2019

**4 DESCRIPTION OF GOOD**

**“UNITED VB1 MAX 9800”**

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), finished product specifications, and photograph of the packaging submitted, subject article is pure thiamine mononitrate (C<sub>12</sub>H<sub>17</sub>N<sub>5</sub>O<sub>4</sub>S) in the form of a white crystalline powder. Packed in 25-kg cartons, subject article is to be added to poultry and swine feeds at a rate of 1 to 2 mg per kg of feed. It is used as a feed vitamin supplement to prevent Vitamin B<sub>1</sub> (thiamine) deficiency.

**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 B<sub>1</sub> and derivatives thereof used primarily as vitamins. Vitamin B<sub>1</sub> is the anti-neuritic vitamin, essential for the prevention of beri-beri. It is important in carbohydrate metabolism. It is used in the treatment of polyneuritis, gastric disturbances and for the maintenance of good appetite. This vitamin is soluble in water and is not very stable to heat. It includes, among others, thiamine mononitrate. White crystalline powder, fairly stable.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.22.00, 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



*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

2019-06-016 P.13



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 3003.20.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-193</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>JUN 11 2019</b>	

**4 DESCRIPTION OF GOOD**

**“TIAMULIN HYDROGEN FUMARATE 98%”**

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 an antibacterial feed premix in the form of white or light-yellow powder. It consists of tiamulin hydrogen fumarate (a derivative of the antibiotic pleuromutilin) and calcium carbonate (as filler). Available in bags, cartons, and drums with net weights of 10 kg, 15 kg, 20 kg, and 25 kg, subject article is to be added to finished feeds at a rate of 75 to 125 g per ton of feed, for five (5) to seven (7) days, for the treatment of swine dysentery, swine pneumonia, and mycoplasmal diseases in swine and poultry.

**5 REASONS FOR CLASSIFICATION**

Heading 30.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. This heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3003.20.00, 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 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

2019-06-014 P.14



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>
	<p><b>AHTN 2936.27.00</b>  <b>MFN - 1% ad valorem</b>  <b>ACFTA - Zero</b></p>		<b>19-194</b>
		<b>3</b>	<b>DATE ISSUED</b>
			JUN 07 2019

**4 DESCRIPTION OF GOOD**

**“UNITED UNICORVIT”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product specifications, product label, and photograph of product packaging submitted, subject article is a coated ascorbic acid in the form of white or almost white granular powder. It is administered to horses, calves, swine, dogs, cats, rabbit, poultry, and fish by adding to feeds at a rate of 60 to 600 milligrams per kilogram of animal feed to enhance collagen synthesis (wound healing) and blood clotting. Subject article is to be imported in cartons, bags, and drums with net weights of 10 kg, 15 kg, 20 kg, and 25 kg.

**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 the products of this heading may be stabilised for the purposes of preservation or transport, by coating with appropriate substance (e.g., gelatin, waxes or fats), whether or not plasticised, among others, provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use. Furthermore, the products of this heading include, among others, Vitamin C (L- or DL-ascorbic acid (INN)). Ascorbic acid 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.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.27.00 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 the 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

2019-06-016 P-15



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 2836.30.00</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b>		<b>19-195</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 10 2019</b>

**4 DESCRIPTION OF GOOD**

**“UNITED SDB 9000”**

Based on the product label, product specifications, certificate of product registration from the Bureau of Animal Industry (BAI), and photograph of packaging submitted, subject article is pure sodium bicarbonate in the form of white crystalline powder. It is packed in bags with net weight of 25 kg. Subject article is to be added to animal feeds at a rate of 40 to 120 grams per kilogram of body weight of cattle and sheep for the treatment of metabolic acidosis.

**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 28.36 of the AHTN 2017 covers, among others, carbonates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, carbonates (neutral carbonates, hydrogencarbonates or bicarbonates, basic carbonates) - metal salts of the non-isolated carbonic acid (H<sub>2</sub>CO<sub>3</sub>), whose anhydride (CO<sub>2</sub>) falls in heading 28.11. This group includes, among others, sodium hydrogencarbonate (acid carbonate, sodium bicarbonate) (NaHCO<sub>3</sub>). It is usually a crystalline powder or white crystals, soluble in water, especially when hot, and liable to deteriorate in a humid atmosphere. Used in medicine (for treating gravel); for manufacturing digestive tablets and aerated beverages; in the preparation of baking powders; in the porcelain industry, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2836.30.00, 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



2019.06-016 P.14



MASTER COPY

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 3824.99.99</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-197</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>JUN 14 2019</b>	

**4 DESCRIPTION OF GOOD**

**“UNITED PARQUIN”**

Based on the certificate of composition, product label, certificate of product registration from the Bureau of Animal Industry (BAI), manufacturing flow diagram, and photograph of packaging submitted, subject article is an antioxidant for animal feeds in the form of brown powder. It consists of ethoxyquin and silica as carrier. Packed in 25-kg paper bags, it is added to animal feeds at various dosages to prevent oxidative destruction of nutrients in feeds.

**5 REASONS FOR CLASSIFICATION**

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. 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 2017 subheading 3824.99.99, 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 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



Republic of the Philippines  
TARIFF COMMISSION



19-00161



2019-06-014 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 2309.90.20 MFN - Zero		19-202
		<b>3</b>	<b>DATE ISSUED</b>
			JUN 14 2019

**4 DESCRIPTION OF GOOD**

**“VOLAMEL EXTRA”**

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI) and technical specifications submitted, subject article is a water-soluble nutritional emulsifier in the form of free-flowing, light-yellow powder. It consists of glyceryl polyethylene glycol ricinoleate (PEGR; E484), soy protein concentrate, wheat protein concentrate, and whey powder. Packed in 25-kg bags, subject article can be added directly to animal feeds at a rate of 250 to 500 g per metric ton of feed, or through a premix, to improve fat and total feed digestibility of broilers, layers, and piglets.

**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 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, among others, 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 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

2019-06-016 P-18



MASTER COPY

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.	
<p style="text-align: center;">AHTN 2106.90.98 MFN - 1% ad valorem ATIGA - Zero</p>		19-218	3	DATE ISSUED
		<p>JUN 14 2019</p>		

4 DESCRIPTION OF GOOD

“43102134 CHILI”

Based on the manufacturing process flowchart, raw material and technical data sheets, packing list, and sample submitted, subject article is a flavouring preparation, in the form of red to dark-red liquid having a spicy, pungent taste. It is composed of natural flavouring preparations, ethyl alcohol, and mono- and diglycerides of fatty acids. Packed in 25-kg drums, subject article is an ingredient used in the manufacture of spicy liquid seasonings.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, 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”.

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