

2019-07-025



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 :** 25 July 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 17-22 July 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
19-063	"POLTRIVITE™ AVICOL"	3824.99.99	MFN – 3% Ad Valorem
19-124	"MONODICALCIUM PHOSPHATE"	3824.99.99	MFN – 3% Ad Valorem ACFTA – Zero*
19-129	"UNITED MAXICOB"	2309.90.20	MFN – Zero ACFTA – Zero*

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

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19-131	"V-90®"	2835.26.00	MFN – Zero
19-135	"UNITED CALINE PRO"	2309.90.20	MFN – Zero ACFTA – Zero*
19-175	"FREYSSINET INTERNAL RADIAL DAMPER"	8479.89.40	MFN – 1% Ad Valorem
19-198	"ASCORBIC ACID PHOSPHATE MONOHYDRATE 35%"	3824.99.99	MFN – 3% Ad Valorem ACFTA – Zero*
19-207	"CHLORTETRACYCLINE HYDROCHLORIDE 15% GRANULE"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-210	"CHLORTETRACYCLINE HYDROCHLORIDE 15% POWDER"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-213	"INA BRAND SHIFT DETENT, ITEM CODE: F-228014.15.ARRE"	8708.40.99	MFN – 10% Ad Valorem
19-256	"SAMSUNG LED TV WITH BUILT-IN WLAN AND BLUETOOTH MODULE"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* AKFTA – Zero* ATIGA – Zero*

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DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
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19-260	"C* BAKING SYRUP GOLD 10861"	2106.90.92	MFN – 7% Ad Valorem ATIGA – Zero*
19-261	"CRYSTALLAC SKIMMED MILK POWDER REPLACER"	2309.90.20	MFN – Zero
19-262	"OXICAP LIQUID"	2309.90.20	MFN – Zero
19-265	"CAPSOQUIN N"	3824.99.99	MFN – 3% Ad Valorem
19-268	"immuTEIN® PORCINE PLASMA POWDER"	3002.12.90	MFN – 3% Ad Valorem
19-269	"CAPSANTAL FS-20 NATURAL RED XANTHOPHYLL PIGMENT"	3203.00.90	MFN – 3% Ad Valorem
19-270	"CAPSANTAL EBS 30 NATURAL YELLOW PIGMENT"	3203.00.90	MFN – 3% Ad Valorem



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DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
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19-275	"CORN GLUTEN MEAL 60%"	2303.10.90	MFN – Zero ACFTA – Zero*
19-276	"HOKOEX® (CYROMAZINE 2%)"	3808.91.90	MFN – 3% Ad Valorem PH – EFTA (CHE/LIE) – Zero*
19-277	"DIFLOX FLOW (DIFLUBENZURON 48 SC)	3808.91.90	MFN – 3% Ad Valorem
19-278	"COPPER SULPHATE PENTAHYDRATE"	2833.25.00	MFN – 1% Ad Valorem
19-279	"HOLSTEIN JERSEY CROSS HEIFERS"	0102.29.90	MFN – 3% Ad Valorem AANZFTA – Zero*
19-284	"GOLD COIN SWEETENED CONDENSED CREAMER"	1901.90.39	MFN – 7% Ad Valorem ATIGA – Zero*
19-285	"DAISY SWEETENED CONDENSED CREAMER"	1901.90.39	MFN – 7% Ad Valorem ATIGA – Zero*



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

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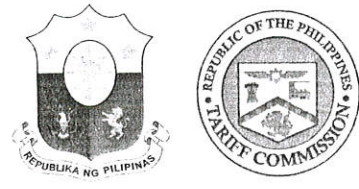
19-287	"BLUE COW SWEETENED CONDENSED CREAMER"	1901.90.39	MFN – 7% Ad Valorem ATIGA – Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

BUREAU OF CUSTOMS  
MESSAGE CENTER  
RECEIVED  
JUL 23 2019  
BY: Josef

TCOC Ref. No. 19-097



BOC-09-04790

22 July 2019

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


REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DIRECTOR OF ASSESSMENT & VALUATION  
BY: SIMYLA  
DATE: 24 JUL 2019  
TIME: 3:27 PM

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 twenty six (26) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-063, 19-124, 19-129, 19-131, 19-135, 19-175, 19-198, 19-207, 19-210, 19-213, 19-256, 19-260, 19-261, 19-262, 19-265, 19-268, 19-269, 19-270, 19-275, 19-276, 19-277, 19-278, 19-279, 19-284, 19-285, and 19-287, issued by this Commission from 17 – 22 July 2019.

Thank you.

Very truly yours,

  
**MARILOU P. MENDOZA**  
Chairperson



OFFICE OF THE DIRECTOR  
IAS  
**RECEIVED**  
By: C  
Date: 07/23  
Time: 10:03 AM

Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

BUREAU OF CUSTOMS  
**RECEIVED**  
BY: C  
DATE: 7/23/19  
10:44 am  
IMPORT & ASSESSMENT SERVICE



2019-07-025 p.7



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*[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 3824.99.99</b> <b>MFN – 3% ad valorem</b>		<b>19-063</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 19 2019</b>

**4 DESCRIPTION OF GOOD**

**“POLTRIVITE™ AVICOL”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), certificate of composition, material safety data sheet (MSDS), product label, and sample submitted, subject article is a liquid complementary feedstuff for poultry. It is composed of sorbitol, potassium chloride, sodium chloride, magnesium chloride, manganese chelate, zinc chelate, betaine, and water. Packed in 1-, 5-, and 10-liter containers, subject article is administered by diluting in clean drinking water to encourage water consumption, supply vital electrolytes, support optimum hydration, and maintain normal body temperature during high ambient temperatures.

**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 (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 chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. 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.

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



19-00229

*[Signature]*

**MARILOU P. MENDOZA**  
Chairperson



2019-07-025 p.8



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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 3824.99.99 MFN - 3% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				19-124
			3	DATE ISSUED
			JUL 18 2019	

**4 DESCRIPTION OF GOOD**

**"MONODICALCIUM PHOSPHATE"**

Based on the product label, certificate of feed product registration from the Bureau of Animal Industry (BAI), and product description submitted, subject article is a feed grade monodicalcium phosphate (calcium phosphate and calcium hydrogen orthophosphate) in the form of white crystalline micro-granules. Packed in 25-kg plastic woven bags with plastic lining, subject article is to be added to feeds for swine, poultry, fish, and shrimp in different dosages and is used as a source of phosphorus and calcium in animal 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 (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.

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



Republic of the Philippines  
TARIFF COMMISSION



*[Handwritten signature]*

**MARILOU P. MENDOZA**  
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 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>19-129</b>
	<b>MFN - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>JUL 18 2019</b>

**4 DESCRIPTION OF GOOD**

**“UNITED MAXICOB”**

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), and finished product specifications submitted, subject article is a feed additive consisting of choline chloride and corn cob as carrier. It is in the form of yellow to brown free-flowing powder packed in 25-kg bags. To be added to feeds at a rate of 375 to 1000 g per ton of feed, subject article is indicated for the prevention and treatment of fatty liver disease in swine, poultry, and other animals and for the prevention of perosis in poultry.

**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, 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 are, 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 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



19-00225

*M. P. Mendoza*

**MARILOU P. MENDOZA**

Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2835.26.00</b> <b>MFN - Zero</b>		<b>19-131</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 19 2019</b>

**4 DESCRIPTION OF GOOD**

**“V-90®”**

Based on the safety data sheet, brochure, photograph of packaging, and sample submitted, subject article is a powdered anhydrous monocalcium phosphate coated with slowly-soluble phosphate material. Packed in 25-kg bags, it is used as a leavening agent in cake mixes, self-rising flours and corn meals, pancake and waffle mixes, and baking powder.

**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 28.35 of the AHTN 2017 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, phosphates and polyphosphates. Subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading includes metal phosphates and polyphosphates derived from the acids of heading 28.09, i.e., among others, phosphates. They are metal salts of phosphoric acid (H<sub>3</sub>PO<sub>4</sub>). These are the most important and are often called “phosphates” without further qualification. The salts formed by phosphoric acid with monovalent metals may be mono-, di- or tribasic (with monovalent metals they contain one, two or three metal atoms). The most important phosphates and polyphosphates are, among others, calcium phosphates. This includes, among others, calcium tetrahydrogenbis (orthophosphate) (monocalcium phosphate) (CaH<sub>4</sub>(PO<sub>4</sub>)<sub>2</sub> · 1 or 2 H<sub>2</sub>O). It is obtained by treating bones with sulphuric acid or hydrogen chloride. Occurs in thick solutions; releases its water of crystallisation under the action of heat. It is the only calcium phosphate soluble in water. Used in the preparation of baking powders, as a medicament, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2835.26.00, 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



19-00230



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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>
	AHTN 3824.99.99 MFN - 3% ad valorem ACFTA - Zero		19-198
		3	<b>DATE ISSUED</b>
			JUL 22 2019

4	<b>DESCRIPTION OF GOOD</b>
	<b>“ASCORBIC ACID PHOSPHATE MONOHYDRATE 35%”</b>
	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 a vitamin stabilizer for animal feeds in the form of off-white to light-yellow powder. It consists of L-ascorbic acid-2-phosphate, free ascorbic acid, calcium chloride, and calcium hydroxide, among others. Packed in 10-kg, 15-kg, 20-kg, and 25-kg paper bags, subject article is added to animal feeds at different proportions to stabilize the source of Vitamin C in feeds.

5	<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 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 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> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero		19-207
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 22 2019

**4 DESCRIPTION OF GOOD**

**“CHLORTETRACYCLINE HYDROCHLORIDE 15% GRANULE”**

Based on the product label, technical specifications, certificate of product registration from the Bureau of Animal Industry (BAI), and manufacturing process submitted, subject article is a tetracycline antibiotic containing chlortetracycline (as hydrochloride) and residue of fermentation (as carrier). It is in the form of brown to dark-brown granules and has bacteriostatic effect against both gram-positive and gram-negative bacteria including *Mycoplasma*, *Chlamydia*, *Rickettsia*, *Tubercle bacillus*, and virus. It is also used for the prevention and treatment of dysentery, enteritis, pneumonia, typhoid, paratyphoid, and cholera, among others, in poultry and livestock. Packed in 25-kg bags, subject article is added to poultry, swine, and bovine feeds at different dosages for a period of three (3) to seven (7) days.

**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. The 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







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>  <p style="text-align: center;">AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero</p>	<b>2   TCC (AR) NO.</b> <p style="text-align: center;">19-210</p> <b>3   DATE ISSUED</b> <p style="text-align: center;">JUL 22 2019</p>
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<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“CHLORTETRACYCLINE HYDROCHLORIDE 15% POWDER”</b></p> <p>Based on the product label, technical specifications, certificate of product registration from the Bureau of Animal Industry (BAI), and manufacturing process submitted, subject article is a tetracycline antibiotic containing chlortetracycline (as hydrochloride) and residue of fermentation (as carrier). It is in the form of brown to dark-brown powder and has bacteriostatic effect against both gram-positive and gram-negative bacteria including <i>Mycoplasma</i>, <i>Chlamydia</i>, <i>Rickettsia</i>, <i>Tubercle bacillus</i>, and virus. It is also used for the prevention and treatment of dysentery, enteritis, pneumonia, typhoid, paratyphoid, and cholera, among others, in poultry and livestock. Packed in 25-kg bags, subject article is added to poultry, swine, and bovine feeds at different dosages for a period of three (3) to seven (7) days.</p>
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<b>5   REASONS FOR CLASSIFICATION</b>  <p>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. The heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>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”.</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> <p style="text-align: right;">   <b>MARILOU P. MENDOZA</b>          Chairperson       </p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">           Republic of the Philippines          TARIFF COMMISSION          19-00244       </div> </div>
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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 8708.40.99</b> <b>MFN - 10% ad valorem</b>		<b>19-213</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 19 2019</b>

**4 DESCRIPTION OF GOOD**

**“INA BRAND SHIFT DETENT, ITEM CODE: F-228014.15.ARRE”**

Based on the brochure and technical information submitted, subject article is an assembly consisting of a threaded steel body with hexagonal head on one end, and a steel ball, suspended by a compression spring, on the other. It is to be screw-mounted in the gearbox housing of a pick-up truck to act on movable parts such as the selector shaft. Subject article guides the interlocking parts in the gearshift operation and ensures precise and secure gear shifting. It measures 8 mm x 18 mm x 38 mm (LxWxH) and weighs 46 grams.



**5 REASONS FOR CLASSIFICATION**

Heading 84.83 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, gear boxes and other speed changers, including torque converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading excludes, among others, transmission equipment (gear boxes, transmission shafts, clutches, differentials, etc.), which are designed for use solely or principally with vehicles or aircraft (Section XVII). The EN further state that motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.08.

Heading 87.08 of the AHTN 2017 covers parts and accessories of the motor vehicles of headings 87.01 to 87.05. The pertinent HS EN state that parts and accessories of this heading include, among others, gear boxes (transmissions) of all types (mechanical, overdrive, preselector, electro-mechanical, automatic, etc.); gear box (transmission) casings; gear pinions; direct-drive dog-clutches and selector rods, and other transmission parts and components (for example, propeller shafts, half-shafts; gears, gearing; plain shaft bearings; reduction gear assemblies; universal joints).

In view thereof, subject article is classified under AHTN 2017 subheading 8708.40.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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



2019-07-025 p. 17



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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 8528.72.92</b> <b>MFN – 10% ad valorem</b> <b>ACFTA – 5% ad valorem</b> <b>AKFTA – Zero</b> <b>ATIGA – Zero</b>		<b>19-256</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 19 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																																			
	<b>“SAMSUNG LED TV WITH BUILT-IN WLAN AND BLUETOOTH MODULE”</b>																																			
	<p>Based on the technical information submitted, subject articles are light-emitting diode (LED) smart television sets with built-in wireless local area network (WLAN), Bluetooth, and Bluetooth Low Energy (BLE) modules. Subject articles have the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Model</th> <th style="width: 35%;">HG55AJ690UGXXP</th> <th style="width: 35%;">HG65AJ690UGXXP</th> </tr> </thead> <tbody> <tr> <td>Screen Size</td> <td style="text-align: center;">55"</td> <td style="text-align: center;">65"</td> </tr> <tr> <td>Resolution</td> <td colspan="2" style="text-align: center;">3,840 x 2,160</td> </tr> <tr> <td rowspan="10">Connectivity</td> <td colspan="2">HDMI – 3</td> </tr> <tr> <td colspan="2">USB – 2</td> </tr> <tr> <td colspan="2">Component In – 1</td> </tr> <tr> <td colspan="2">Composite In – 1</td> </tr> <tr> <td colspan="2">Ethernet (LAN) – 1</td> </tr> <tr> <td colspan="2">Digital Audio Out – 1</td> </tr> <tr> <td colspan="2">RF In – 1</td> </tr> <tr> <td colspan="2">RJ12 – 1</td> </tr> <tr> <td colspan="2">Remote Jackpack (RJP) – 1</td> </tr> <tr> <td colspan="2">Variable Audio Out – 1</td> </tr> <tr> <td colspan="2">Variable Audio Out Volume Control – 1</td> </tr> <tr> <td>Accessories included</td> <td colspan="2">Remote control and batteries, wall-mount supports, slim gender cable, quick install guide, data cable, stand mount kit, and screwed battery cover</td> </tr> </tbody> </table>	Model	HG55AJ690UGXXP	HG65AJ690UGXXP	Screen Size	55"	65"	Resolution	3,840 x 2,160		Connectivity	HDMI – 3		USB – 2		Component In – 1		Composite In – 1		Ethernet (LAN) – 1		Digital Audio Out – 1		RF In – 1		RJ12 – 1		Remote Jackpack (RJP) – 1		Variable Audio Out – 1		Variable Audio Out Volume Control – 1		Accessories included	Remote control and batteries, wall-mount supports, slim gender cable, quick install guide, data cable, stand mount kit, and screwed battery cover	
Model	HG55AJ690UGXXP	HG65AJ690UGXXP																																		
Screen Size	55"	65"																																		
Resolution	3,840 x 2,160																																			
Connectivity	HDMI – 3																																			
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	Digital Audio Out – 1																																			
	RF In – 1																																			
	RJ12 – 1																																			
	Remote Jackpack (RJP) – 1																																			
	Variable Audio Out – 1																																			
Variable Audio Out Volume Control – 1																																				
Accessories included	Remote control and batteries, wall-mount supports, slim gender cable, quick install guide, data cable, stand mount kit, and screwed battery cover																																			





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**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

5	<b>REASONS FOR CLASSIFICATION</b>	<b>TCC (AR) NO.</b>	<b>19-256</b>
<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p> <p>This ruling shall be valid for five (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>Republic of the Philippines TARIFF COMMISSION</p>  <p>19-00233</p>	
<p><i>Mari Lou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>			



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b></p> <p><b>AHTN 2106.90.92</b>  <b>MFN - 7% ad valorem</b>  <b>ATIGA - Zero</b></p>	<p><b>2 TCC (AR) NO.</b></p> <p><b>19-260</b></p> <p><b>3 DATE ISSUED</b></p> <p><b>JUL 19 2019</b></p>
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**4 DESCRIPTION OF GOOD**

**“C\* BAKING SYRUP GOLD 10861”**

Based on the certificate of product registration from the Food and Drug Administration (FDA), product brochure, photographs of packaging, technical specifications, and sample submitted, subject article is a flavoured sweetener blend in the form of pale-yellow to slightly brown liquid. It is composed of polyols, isoglucose, water, and vanilla flavouring. Packed in 25-kg bags in boxes, subject article is used as a sugar-substitute sweetener for bread products to enhance bread quality and extend bread shelf-life.

**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.


In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.92, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

This ruling shall be valid for five (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



  
 19-00234

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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>19-261</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 19 2019</b>

**4 DESCRIPTION OF GOOD**

**“CRYSTALLAC SKIMMED MILK POWDER REPLACER”**

Based on the product specifications, process certificate, certificate of feed product registration from the Bureau of Animal Industry (BAI), product label, ingredient composition, production flowchart, and photograph of packaging submitted, subject article is a cream-colored powder consisting of soy concentrate, protein enriched whey powder, lactose, vegetable oils and fats, and premix (minerals). Packed in 25-kg bags, subject article is used as a skimmed milk replacer to be added to feeds of swine, calves, and poultry as a source of protein and to stimulate 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

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00235



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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.
AHTN 2309.90.20 MFN - Zero	19-262
	3   DATE ISSUED
	JUL 18 2019

4 | DESCRIPTION OF GOOD

“OXICAP LIQUID”

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), photographs of packaging, product specifications, safety data sheet, and sample submitted, subject article is a feed preservative in the form of a dark-brown liquid. It consists of antioxidants (ethoxyquin and butylated hydroxytoluene (BHT)), emulsifiers, and sunflower oil as carrier. Packed in 185-kg drums, subject article is to be added to animal feeds and feedstuffs, at dosages ranging from 125 to 750 g per metric ton of feed or feedstuff, to protect feed premixes, raw materials, and complete feeds from oxidation and from the destruction of their essential vitamins.

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 designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, 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

MARILOU P. MENDOZA  
Chairperson







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>19-265</b>
	<b>MFN - 3% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 19 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CAPSOQUIN N”</b>
	<p>Based on the product specifications, product label, certificate of feed 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 to black powder. It consists of ethoxyquin and vermiculite as carrier. Packed in 25-kg bags, it is added to animal feeds at a rate of 112 to 1000 grams per metric ton of feed to prevent oxidative destruction of nutrients 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 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>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 19-00236</p>

4<sup>th</sup> Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@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)

<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 3002.12.90</b> <b>MFN - 3% ad valorem</b>		<b>19-268</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 19 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“immuTEIN® PORCINE PLASMA POWDER”</b>
	Based on the material safety data sheet, product specifications, certificate of feed product registration from the Bureau of Animal Industry (BAI), and brochure submitted, subject article is a 100% spray-dried porcine plasma in the form of amber-colored powder. It is added to poultry and swine feeds at a rate of 0.15 to 3 kg per ton of feed. Packed in 25-kg bags, subject article serves as a source of insulin-like growth factor 1 (IGF-1) protein, for cellular growth, gut health, and immune modulation of animals.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, <i>inter alia</i>, products derived from blood: blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3002.12.90, 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>  <b>MARILOU P. MENDOZA</b> Chairperson
	  19-00239



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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>
	AHTN 3203.00.90 MFN - 3% ad valorem		19-269
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 19 2019

**4 DESCRIPTION OF GOOD**

**“CAPSANTAL FS-20 NATURAL RED XANTHOPHYLL PIGMENT”**

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), product brochure, manufacturing process flowchart, technical and safety data sheets, and sample submitted, subject article is a colouring preparation in the form of free-flowing dark-yellow to light-brown powder. It consists of paprika extract, precipitated silica, and ethoxyquin. Packed in 25-kg aluminum bags, subject article is to be added to poultry feeds as a stabilized source of natural red xanthophylls to naturally obtain correct pigmentation for broiler skin and egg yolk.

**5 REASONS FOR CLASSIFICATION**

Note 3 to Chapter 32 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that heading 32.03 applies also to preparations based on colouring matter, of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.

Heading 32.03 of the AHTN 2017 covers, among others, preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the greater part of the products of vegetable or animal origin used mainly as colouring substances. These products are generally extracted from materials of vegetable origin (wood, barks, roots, seeds, flowers, lichens, etc.) or of animal origin, by steeping them in water or in weak acid or ammonia solution or, in the case of certain vegetable materials, by fermentation. They are relatively complex materials and generally contain one or more colouring principles with small quantities of other substances (sugars, tannins, etc.) originating either from the raw materials or resulting from the extraction process. They are included in this heading whether or not they are chemically defined compounds. The heading also covers preparations based on colouring matter of vegetable or animal origin, of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 3203.00.90, 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

*[Handwritten signature of MariLou P. Mendoza]*

**MARILOU P. MENDOZA**  
Chairperson





2019-07-025 p.25



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*[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 3203.00.90</b> <b>MFN - 3% ad valorem</b>		<b>19-270</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 19 2019</b>

**4 DESCRIPTION OF GOOD**

**“CAPSANTAL EBS 30 NATURAL YELLOW PIGMENT”**

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), product brochure, manufacturing process flowchart, technical and safety data sheets, and sample submitted, subject article is a colouring preparation in the form of free-flowing dark-yellow to light-brown powder. It consists of marigold extract, precipitated silica, and ethoxyquin. Packed in 25-kg aluminum bags, subject article is to be added to poultry feeds as a stabilized source of natural yellow xanthophylls to naturally obtain correct pigmentation for broiler skin and egg yolk.

**5 REASONS FOR CLASSIFICATION**

Note 3 to Chapter 32 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that heading 32.03 applies also to preparations based on colouring matter, of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.

Heading 32.03 of the AHTN 2017 covers, among others, preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the greater part of the products of vegetable or animal origin used mainly as colouring substances. These products are generally extracted from materials of vegetable origin (wood, barks, roots, seeds, flowers, lichens, etc.) or of animal origin, by steeping them in water or in weak acid or ammonia solution or, in the case of certain vegetable materials, by fermentation. They are relatively complex materials and generally contain one or more colouring principles with small quantities of other substances (sugars, tannins, etc.) originating either from the raw materials or resulting from the extraction process. They are included in this heading whether or not they are chemically defined compounds. The heading also covers preparations based on colouring matter of vegetable or animal origin, of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 3203.00.90, 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

*[Signature]*  
**MARILOU P. MENDOZA**  
Chairperson





2019-07-025 p.26



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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 2303.10.90 MFN - Zero ACFTA - Zero	2	TCC (AR) NO.
				19-275
			3	DATE ISSUED
			JUL 18 2019	

**4 DESCRIPTION OF GOOD**

**“CORN GLUTEN MEAL 60%”**

Based on the product specifications, material safety data sheet, process flowchart, and composition submitted, subject article is pure corn gluten meal containing 60% protein (minimum), in the form of golden yellow powder with a special fragrance of corn. It is a by-product from the manufacture of corn starch. Packed in 25-kg bags and 50-kg drums, subject article is to be added to feeds of bovine, swine, and poultry, depending on the animal requirement, and is used as a source of protein.


**5 REASONS FOR CLASSIFICATION**

Heading 23.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, *inter alia*, residues of starch manufacture and similar residues (from maize (corn), rice, potatoes, etc.) consist largely of fibrous and protein substances usually presented in the form of pellets or meal but occasionally as cake. They are used for animal fodder or as fertilisers; some of these residues (e.g., maize steeping liquors) are used in the production of cultures for the manufacture of antibiotics.


In view thereof, subject article is classified under AHTN 2017 subheading 2303.10.90, 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



19-00220



**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.
AHTN 3808.91.90 MFN - 3% ad valorem PH-EFTA (CHE/LIE) - Zero	19-276
	3   DATE ISSUED
	JUL 18 2019

4 | DESCRIPTION OF GOOD

“HOKOEX® (CYROMAZINE 2%)”

Based on the certificate of composition, manufacturing process flowchart, product brochure, safety data sheet, and sample submitted, subject article is a larvicide in the form of water-soluble white to off-white granules. It consists of cyromazine (active ingredient) and urea (carrier). Packed in 25-kg tubs, subject article is used to control flies and fly larvae in animal husbandry areas and landfill sites by dispersing as dry granules or by dissolving in water for spraying or pouring.

5 | REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of heading 38.08 include, among others, insecticides. Many insecticides are characterised by their mode of action or method of use. Among these are insect growth regulators, which are chemicals which interfere with biochemical and physiological processes in insects.

In view thereof, subject article is classified under AHTN 2017 subheading 3808.91.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to the submission of an Origin Declaration.

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



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MARILOU P. MENDOZA  
Chairperson