

2017-01-024

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

10 January 2017

MEMORANDUM:

TO : All District and Sub-port Collectors  
All Chiefs, Formal Entry Division  
And Formal Entry Division Personnel

RE : Tariff Commission Circulars

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 23 December 2016, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
16-324	"ALFARE®"	2106.90.93	MFN – 7% Ad Valorem
16-326	"TERMITOX"	2508.10.00	MFN – 1% ad valorem
16-338	"GRANULATED BLAST FURNACE SLAG"	2618.00.00	MFN – 1% ad valorem ACFTA – Zero
16-340	"NOVICID® SAS"	3824.90.99	MFN - 3% ad valorem
16-341	"NOVYRATE® C"	3824.90.99	MFN - 3% ad valorem

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

For your information and guidance and strict compliance.

**Atty. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS

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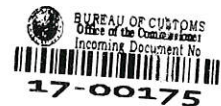
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

# 2017-01-0030

04 January 2017

BUREAU OF CUSTOMS  
OFFICE OF THE COMMISSIONER  
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**COMMISSIONER NICANOR E. FAELDON**  
Bureau of Customs  
Port Area, Manila



Dear **Commissioner Faeldon**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 16-324, 16-326, 16-338, 16-340, and 16-341, together with their respective brochures/ technical literature, issued on 23 December 2016.

Thank you.

Very truly yours,

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



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

110-027

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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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.93 MFN - 7% ad valorem		16-324
		<b>3</b>	<b>DATE ISSUED</b>
			DEC 23 2016

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ALFARE®”</b>
	Based on the certificate of ingredients and sample submitted, subject article is hydrolyzed, lactose-free, hypoallergenic infant formula composed of maltodextrin, whey protein, vegetable oils, triglycerides, potato starch, minerals, emulsifier, and vitamins, among others. Packed in 400 gram (net weight) cans, it is used for the dietary management of glycemic index (GI) impaired infants (0-12 months old) with cow’s milk allergies/intolerances.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that provided that they are not covered by any heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2106.90.93, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  16-00110





REPUBLIC OF THE PHILIPPINES



## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2508.10.00</b> <b>MFN - 1% ad valorem</b>		<b>16-326</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 23 2016</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“TERMITOX”</b>
	Based on the product brochure and manufacturing process submitted, subject article is a 100% bentonitic clay in the form of powder. Subject article is extracted from the mined material by selection, milling, sifting and pneumatic classification. Packed in 25 kg bags, it is used as a mycotoxin binder for animal feed rations.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	Chapter Note 1 of Chapter 25 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 25.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all natural clayey substances (other than kaolin and other kaolinic clays of heading 25.07) consisting of earths or rocks of sedimentary origin with a basis of aluminium silicates. It includes, among others, bentonite, a clay derived from volcanic ash; largely used as an ingredient of moulding sand, as a filtering and decolouring agent in oil refining and for degreasing of textiles.
	In view thereof, subject article is classified under 2012 AHTN subheading 2508.10.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.
	FOR THE COMMISSION
	<i>MariLou P. Mendoza</i>
	<b>MARILOU P. MENDOZA</b> Chairperson
	 Republic of the Philippines <b>TARIFF COMMISSION</b>  16-00112

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2618.00.00 MFN - 1% ad valorem ACFTA - Zero</p>		16-338	
		3	DATE ISSUED
		DEC 23 2016	

## 4 DESCRIPTION OF GOOD

## "GRANULATED BLAST FURNACE SLAG"

Based on the material safety data sheet, testing report from 3<sup>rd</sup> party laboratory and production process submitted, subject article is a blast furnace slag in the form of off-white to greyish brown, coarse, sand-like material with amorphous structure, having particle size of <4.75mm and bulk density of 0.85 to 1.05 t/m<sup>3</sup>. It is produced from blast furnace wherein the slag floats on top of the iron and is decanted for separation, then the slag melt rapidly cooled below 800°C by subjecting to jet streams of water or air under pressure. Imported in bulk, it is used as a supplementary cementitious material in blended cements and hydraulic binder systems.

## 5 REASONS FOR CLASSIFICATION

Heading 26.18 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers granulated slag (slag sand) from the manufacture of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers granulated slag (slag sand) obtained, for example, by pouring liquid dross into water as it leaves the blast furnace.

In view thereof, subject article is classified under 2012 AHTN subheading 2618.00.00 with 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".

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson



16-00111



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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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.90.99 MFN - 3% ad valorem		16-340
		<b>3</b>	<b>DATE ISSUED</b>
			DEC 23 2016

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“NOVICID® SAS”**

Based on the product information sheet, product analysis certificate, product composite certificate, product label, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a synergistic acidifier and sweetener in the form of brown to dark brown free-flowing powder. It is composed of lactic acid, formic acid, sodium formate, sodium saccharin (sweetener), free flowing agent, and mineral carrier. Available in 1 kg, 5 kg, 10 kg, 20 kg, and 25 kg bags, it is added to feeds at a rate of 3-5 kg/MT for piglet pre-starter and starter and 2-4 kg/MT for pigs (grower/ finisher) and sows.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 38.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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 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 2012 AHTN subheading 3824.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson



16-00114

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		16-341	
AHTN 3824.90.99 MFN - 3% ad valorem		3	DATE ISSUED
		DEC 23 2016	

4 DESCRIPTION OF GOOD

“NOVYRATE® C”

Based on the product data sheet, product brochure, safety data sheet, product composite certificate, product label, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a complementary feed used to support the animal in developing an optimal functioning intestinal tract and by targeting microbial imbalances. It is in the form of white to off-white micro pearls and composed of sodium butyrate, vegetable (palm) fatty acids, and mineral carrier. Available in bags and in bulk, it is added to feeds at different dosages for pig, chicken, turkey, calves, rabbits, and pet animals.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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 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 2012 AHTN subheading 3824.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

*MariLou P. Mendoza*

MARILOU P. MENDOZA

Chairperson



16-00113