



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 103 - 2022

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*hmt*

**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 *[Signature]*

**SUBJECT :** **TARIFF COMMISSION CIRCULAR/ADVANCE RULING  
(TCC/AR)**

**DATE :** 07 March 2022

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 04 March 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-354	"PROACTIVA 500"	2106.90.89	MFN – 5% Ad Valorem AIFTA – 5% Ad Valorem

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

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

**CC: COMMISSIONER OF CUSTOMS**

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OFFICE OF THE DIRECTOR

AOCG Memo No. 103-2022

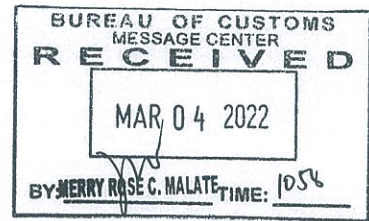


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-015

04 March 2022



**COMMISSIONER REY LEONARDO GUERRERO**

Bureau of Customs  
Port Area, Manila

Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office a with PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21- 354, issued by this Commission on 04 March 2022. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

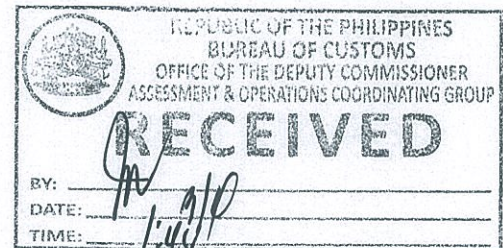
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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04 MAR 2022 1055


 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 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.89</b> <b>MFN - 5% ad valorem</b> <b>AIFTA - 5% ad valorem</b>		<b>21-354</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>04 March 2022</b>
<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>“PROACTIVA® 500”</b>		
	<p>Based on the product brochure, material safety data sheet, list of ingredients, formulation, and photograph of the product submitted, subject article is a lipid-based, ready-to-use therapeutic food (RUTF) in the form of a paste. It consists of peanuts (roasted), skimmed milk powder, powdered sugar, blend of non-hydrogenated vegetable oils, maltodextrin, soy protein isolate, and vitamin and mineral complex, among others. Packed in 92-g sachets containing 500 kcal, subject article is suitable for children with ages of six months to less than six years. It is formulated for the management of severe acute malnutrition (SAM) and must be prescribed and initiated by trained health and nutrition professionals. The recommended amount of calories for rehabilitation is 200 kcal/kg per day.</p>		
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>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 that they are not covered by any other 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 AHTN 2017 subheading 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “A1”.</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> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>		
	<p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>		