



# BUREAU OF CUSTOMS


MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 186-2023  
**MEMORANDUM**

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**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 26 June 2023

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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 19 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-301	"PS50-16 PALO SANTO INCENSE STICKS"	4421.99.99	MFN – 10% ad valorem
23-331	"KEYU® FECES ANALYZER CLEANING SOLUTION"	3402.50.12	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
23-339	"COXIFARM® PLUS"	3003.20.00	MFN – 3% ad valorem
23-340	"HI-BAC® (TILMICOSIN)"	3003.20.00	MFN – 3% ad valorem
23-341	"FARMAFLOR® SOLUTION 10G/100ML (FLORFENICOL)"	3004.20.71	MFN – 5% ad valorem
23-358	"EMBOURG WHIP TOPPING CHILLED"	2106.90.91	MFN – 7% ad valorem AKFTA – Zero* RCEP – Zero*
23-362	"LEE KUM KEE PRG BASIC COOKING SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 186-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-363	"LEE KUM KEE CHILI GARLIC SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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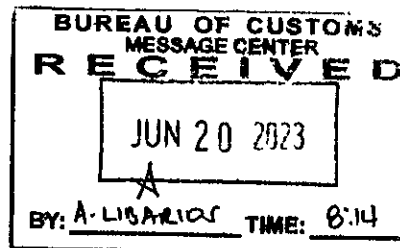
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-048

19 June 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

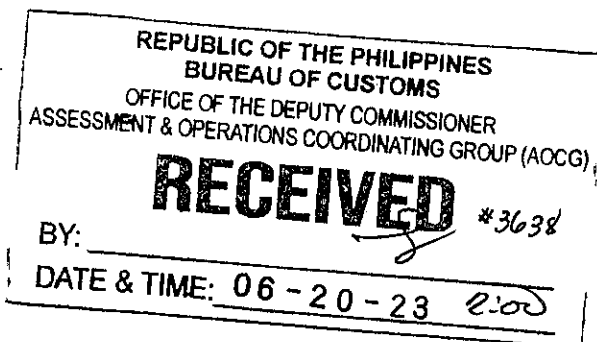
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-301, 23-331, 23-339, 23-340, 23-341, 23-358, 23-362, and 23-363, issued by this Commission on 19 June 2023. These Advance Rulings have 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

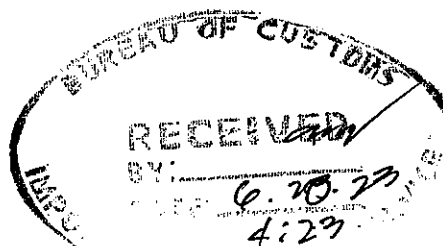
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

6/23  
2:20






REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 4421.99.99 MFN - 10% ad valorem		23-301
		<b>3</b>	<b>DATE ISSUED</b>
			19 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"PS50-16 PALO SANTO INCENSE STICKS"</b>
	<p>Based on the technical information, video, and sample submitted, subject articles are ready-to-use, light brown, dried wood sticks obtained from the palo santo tree, an aromatic wood of genus <i>Bursera</i>. These wood sticks are taken from the hard part of the wood (bark not included) by chipping manually into small sticks, followed by distilling at hot temperature, and sterilizing before packing. To be imported in boxes containing 2,560 sticks (approximately 14.2 kg to 16 kg), subject articles are used as incense for religious ceremonies and space cleansing.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 44.21 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of wood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of wood manufactured by turning or by any other method, or of wood marquetry or inlaid wood, other than those specified or included in the preceding headings and other than articles of a kind classified elsewhere irrespective of their constituent material (see, for example, Chapter Note 1).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 4421.99.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**


**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3402.50.12</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-331</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>19 June 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"KEYU® FECES ANALYZER CLEANING SOLUTION"</b></p> <p>Based on the material safety data and instruction sheets, and photograph of the actual product submitted, subject article is a light-blue transparent hypertonic solution composed of anionic surfactant, isotonic equilibrium fluid, preservative, and water. Packed in 500-mL plastic bottles, subject article is used in destroying cell morphology and cleaning the liquid circuit system of the KU Series Feces Analyzer.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations including washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3402.50.12, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five 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  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                  Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem		23-339
		<b>3</b>	<b>DATE ISSUED</b>
			19 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“COXIFARM® PLUS”</b>
	<p>Based on the product information sheet, manufacturing information, product label, technical specifications, and Certificates of Product Registration from the Food and Drug Administration (FDA) and Bureau of Animal Industry (BAI) submitted, subject article is an anticoccidial feed premix composed of salinomycin and diclazuril (active ingredients), and excipients. It is in the form of a beige to cream-colored powder that may contain black spots. Packed in 20-kg multilayer paper bags, subject article is mixed into the feeds of broilers and replacement pullets at a rate of 333 g per ton of feed (corresponding to 1 g of diclaruzil and 72 g of salinomycin per ton of feed). It is indicated for the prevention and control of coccidiosis in poultry caused by <i>Eimeria acervulina</i>, <i>E. tenella</i>, and <i>E. maxima</i>.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3003.20.00 MFN - 3% ad valorem		23-340	
		3	DATE ISSUED
		19 June 2023	

## 4 DESCRIPTION OF GOOD

## "HI-BAC® (TILMICOSIN)"

Based on the product information sheet, unit dose and batch formulation, analysis report, manufacturing information, product label, technical specifications, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a beige to slightly yellowish antibacterial/anti-infective powder composed of 50% tilmicosin (tilmicosin phosphate), as active ingredient, and excipient. It is indicated for the treatment of infections in swine caused by *Actinobacillus pleuropneumoniae*, *Haemophilus parasuis*, and *Pasteurella multocida*; and in poultry (*Gallus gallus*) caused by *Avibacterium (Haemophilus) paragallinarum*, *Mycoplasma gallisepticum*, *Mycoplasma synoviae*, and *Pasteurella multocida*. Packed in 25-kg multilayer paper bags, subject article is recommended at a dosage of 20 mg tilmicosin/kg of bodyweight of swine per day for 7 to 14 consecutive days, and at 15 to 20 mg tilmicosin/kg of bodyweight of poultry per day for 3 to 5 consecutive days.

## 5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five 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*  
Digitally signed

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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3004.20.71 MFN - 5% ad valorem		23-341
		<b>3</b>	<b>DATE ISSUED</b>
			19 June 2023

**4 DESCRIPTION OF GOOD**

**“FARMAFLOR® SOLUTION 10g/100mL (FLORFENICOL)”**

Based on the product information sheet, certificate of analysis, unit dose and batch formulation, manufacturing information, product label, technical specifications, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is an antibacterial oral solution composed of florfenicol (active ingredient) and excipient in the form of a clear yellow liquid. It is indicated for the treatment of diseases in poultry (*Gallus gallus*) caused by *Pasteurella multocida*, *Salmonella enteritidis*, *Avibacterium paragallinarum*, and *Escherichia coli*, among others; and diseases in swine caused by *Haemophilus parasuis*. Packed in 500-mL sachets, subject article is to be added to the animals' drinking water at recommended dosages of 10 mg florfenicol/kg of bodyweight for 3-5 consecutive days for poultry and 4 mg florfenicol/kg of bodyweight for 5-7 consecutive days for swine.

**5 REASONS FOR CLASSIFICATION**

Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.71, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

This ruling shall be valid for five 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  
Digitally signed  
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

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AOCG Memo No. 186-2023 P.9


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1</b> AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p>AHTN 2106.90.91 MFN - 7% ad valorem AKFTA - Zero RCEP - Zero</p>	<p><b>2</b> TCC (AR) NO.</p> <p>23-358</p> <p><b>3</b> DATE ISSUED</p> <p>19 June 2023</p>
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<p><b>4</b> DESCRIPTION OF GOOD</p> <p style="text-align: center;"><b>“EMBORG WHIP TOPPING CHILLED”</b></p> <p>Based on the product specifications, ingredients composition statement, manufacturing process flowchart, product label, and sample submitted, subject article is a sweetened, non-dairy, vegetable fat-based cream in the form of a viscous white liquid. It is composed of water, sweeteners, palm kernel oil, palm shortening (soy), salt, emulsifiers, thickener, and artificial flavourings. Packed in 1-kg Tetra Pak® cartons using aseptic technique, subject article is whipped before using as filling or topping for cakes, pastries and other confectionery applications.</p> 
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<p><b>5</b> REASONS FOR CLASSIFICATION</p> <p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-362
		<b>3</b>	<b>DATE ISSUED</b>
			19 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LEE KUM KEE PRG BASIC COOKING SAUCE”</b>
	<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a thick dark brown sauce. It is made from Japanese soy sauce, sugar, water, salt, color, acidity regulator, ginger powder, yeast extract, stabilizer, preservative, and white pepper powder. Packed in 18.9 liter plastic pails, subject article is used in cooking different dishes to add flavour and moisture, and improve food texture.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero</p>		23-363	
		3	<b>DATE ISSUED</b>
		19 June 2023	

## 4 DESCRIPTION OF GOOD

## "LEE KUM KEE CHILI GARLIC SAUCE"

Based on the product specifications, ingredients declaration, manufacturing process flowchart, product label, and photographs of the product submitted, subject article is a viscous bright orange-red sauce with chili and garlic. It is made from salted chili peppers, water, sugar, dehydrated garlic, rice vinegar, modified corn starch, and acidity regulator. Packed in 90-g, 226-g, and 368-g glass bottles; in 2.13-kg tin cans; and in 20-kg bag-in-boxes (BIB), subject article is used as a dipping sauce or as a stir-fry sauce for meats, fish, vegetables, and noodles.



## 5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five 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

Digitally signed  
*Marilou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

**Note:** In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.