



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




AOCG Memo No. 196-2023

## MEMORANDUM

MASTER COPY  
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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 :** 29 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 23 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-038	"GRAINPRO® SOLAR COLLAPSIBLE DRYER CASE™ 25 (CDC II-25)"	6307.90.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA – (NOR) – Zero* PJEPA – Zero* RCEP – Zero*
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 140-2023 p. 2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-335	"LEE KUM KEE LIQUID SEASONING"	2103.90.13	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-357	"TROFAST STOR BOX"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
23-365	"ITAMINE CA60"	3824.99.99	MFN – 3% ad valorem
23-366	"LIVOSHUDH® POWDER"	2309.90.20	MFN – Zero AIFTA – Zero*
23-367	"OPTIBETAINE®"	2309.90.20	MFN – Zero AIFTA – Zero*
23-375	"DXN® LION'S MANE LEMON MATCHA"	2101.20.90	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
23-376	"DXN® OOTEA EU CAFE MIX"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem
		OUT-QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

ACCG Memo No. *190-2023 p.3*

**MASTER COPY** *mm*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-380	"DXN® OOTEA CORDYCEPS COFFEE MIX 3 IN 1"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem
		OUT QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem
23-383	"DXN® SCELIIUM CAPSULE (SPLIT GILL MUSHROOM)"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-384	"DXN® GARCINIA CAPSULE"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-386	"DXN® CORDYCEPS CAPSULE"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCC Memo No. 190-2023

p.4

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-391	"UNITED NORSOL 99%"	2933.59.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-392	"UNITED VETOXY"	2941.30.00	MFN – 1% ad valorem ACFTA – Zero RCEP - Zero
23-393	"PENICILLIN V POTASSIUM"	2941.10.90	MFN – 3% 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



MASTER COPY



AOCG Memo No. 190-2023 p-5

REPUBLIC OF THE PHILIPPINES

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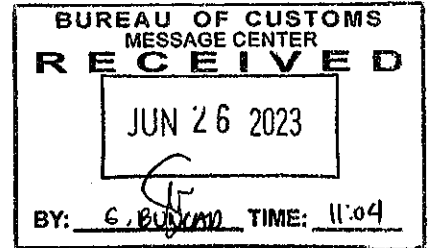
TARIFF COMMISSION

TCOC Ref. No. 23-050

23 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 15 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-088, 23-335, 23-357, 23-365, 23-366, 23-367, 23-375, 23-376, 23-380, 23-383, 23-384, 23-386, 23-391, 23-392, and 23-393, issued by this Commission on 23 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.

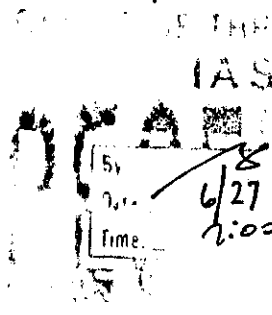
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

Encl: As stated

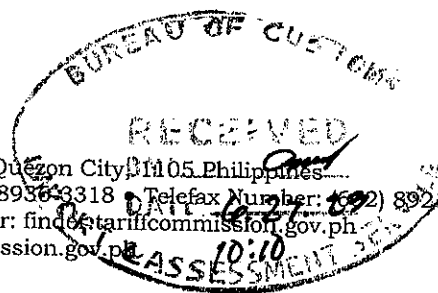
cc: The Secretary  
Department of Finance  
Manila



REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS #3825  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

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BY: mm4 2:41  
DATE & TIME: 06-26-23



26 JUN 2023



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 6307.90.90</b>		<b>23-038</b>
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>23 June 2023</b>
<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>"GRAINPRO® SOLAR COLLAPSIBLE DRYER CASE™ 25 (CDC II-25)"</b>		
	Based on the product brochure and technical specifications submitted, subject article is a portable dryer intended for drying agricultural commodities using solar energy. It consists of a black woven coated polyethylene film drying floor with inflatable side walls, pulling straps, flap cover, and heavy-duty zip fastener. The inflatable sidewalls are designed to protect the commodity from spillage. During night time or in case of rain, the dryer case can be folded, with the flap cover and zip fastener preventing the entry of water or moisture. Subject article has a drying area of 25 m <sup>2</sup> and is supplied with a foot pump, cloth duct tape, and instruction manual.		
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	Heading 63.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature.		
	In view thereof, subject article is classified under AHTN 2022 subheading 6307.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable preferential rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:		



2	TCC (AR) NO.
23-038	

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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

*MariLou P. Mendoza* Digitally signed

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.*




REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 2103.90.13</p> <table border="0"> <tr> <td>MFN - 7% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 7% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<table border="1"> <tr> <td data-bbox="1062 416 1123 450"><b>2</b></td> <td data-bbox="1123 416 1406 450">TCC (AR) NO.</td> </tr> <tr> <td></td> <td data-bbox="1123 450 1406 495">23-335</td> </tr> <tr> <td data-bbox="1062 495 1123 528"><b>3</b></td> <td data-bbox="1123 495 1406 528">DATE ISSUED</td> </tr> <tr> <td></td> <td data-bbox="1123 528 1406 707">23 June 2023</td> </tr> </table>	<b>2</b>	TCC (AR) NO.		23-335	<b>3</b>	DATE ISSUED		23 June 2023
MFN - 7% ad valorem	ATIGA - Zero																		
AANZFTA - Zero	ACFTA - Zero																		
AHKFTA - Zero	AIFTA - Zero																		
AJCEPA - Zero	AKFTA - Zero																		
RCEP - Zero																			
<b>2</b>	TCC (AR) NO.																		
	23-335																		
<b>3</b>	DATE ISSUED																		
	23 June 2023																		
<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“LEE KUM KEE LIQUID SEASONING”</b></p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a light-brown, free-flowing thin liquid sauce. It is made from water, sugar, soy sauce, flavor enhancers, salt, color, acidity regulator, artificial flavor, and preservative. Packed in 1.9-L polyethylene terephthalate (PET) bottles, subject article is used as a marinating, cooking, or dipping sauce.</p> 																			
<b>5   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 and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>																			



2	TCC (AR) NO.
23-335	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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**  
 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.*



REPUBLIC OF THE PHILIPPINES

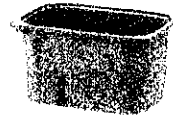
TARIFF COMMISSION

**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 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		23-357
		<b>3</b>	<b>DATE ISSUED</b>
			23 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“TROFAST STOR BOX”</b></p> <p>Based on the technical data sheet submitted, subject article is a deep gray-colored storage box made of polypropylene. It has dimensions of 42 cm x 30 cm x 23 cm (W x D x H), a gross weight of 0.54 kg, and a gross volume of 28.7 liters. Subject article is intended to be used with the TROFAST lid or frame for organized storing of building blocks, soft toys, and books.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3924.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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) Agreement rate of duty of 15% ad valorem, 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>





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 3824.99.99 MFN - 3% ad valorem		23-365
		<b>3</b>	<b>DATE ISSUED</b>
			23 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"ITAMINE CA60"</b>
	<p>Based on the technical and safety data sheets, Pre-Manufacture and Pre-Importation Notification (PMPIN) Compliance Certificate from the Environmental Management Bureau (EMB), and product label submitted, subject article is a curing agent or hardener for epoxy resins in the form of a viscous colourless liquid. It is a mixture of the reaction product of 3-aminomethyl-3,5,5-trimethylcyclohexanamine with oligomerisation products of 4,4'-propane-2,2-diylidiphenol with 2-(chloromethyl) oxirane; and benzyl alcohol. Packed in 200-kg drums, subject article is designed for solvent-free coatings and varnishes.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 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 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>
	AHTN 2309.90.20 MFN - Zero AFTA - Zero		23-366
		<b>3</b>	<b>DATE ISSUED</b>
			23 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LIVOSHUDH® POWDER”</b>
	<p>Based on the product specifications, process flow diagram, certificate of analysis, product brochure, product labels, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement for birds and poultry in the form of a green powder. It is composed of <i>Curcuma longa</i>, <i>Eclipta alba</i>, <i>Andrographis paniculata</i>, <i>Phyllanthus maderaspatensis</i>, <i>Azadirachta indica</i>, <i>Terminalia chebula</i>, <i>Solanum nigrum</i>, <i>Boerhaavia diffusa</i>, and calcium carbonate (carrier). Packed in 25-kg high-density polyethylene (HDPE) bags, subject article is added to feeds at a dosage of 250 g to 1000 g per ton of feeds, to improve liver functions and to minimize the damaging effects of mycotoxins in poultry and birds.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 to Chapter 23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by products of such processing.</p> <p>Heading 23.09 of the AHTN 2022 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 or inorganic substances (supplementary feed).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p><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>
	AHTN 2309.90.20 MFN - Zero AFTA - Zero		23-367
		<b>3</b>	<b>DATE ISSUED</b>
			23 June 2023

**4 DESCRIPTION OF GOOD**

**"OPTIBETAINE®"**

Based on the product specifications, process flow diagram, product label, certificate of analysis, and Certificate of Feed Product Registration (CFPR) from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement for birds and poultry in the form of an off-white powder. It is composed of betaine hydrochloride, lactose, folic acid, Vitamin B<sub>12</sub>, sodium chloride, diatomaceous earth, calcium carbonate, and fumed silica (as anti-caking agent). Packed in 25-kg high-density polyethylene (HDPE) bags, subject article is added to poultry feeds at a rate of 500 g to 1000 g per ton of feed as partial source of methionine and choline.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). 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 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

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

*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.*





REPUBLIC OF THE PHILIPPINES

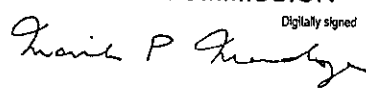
TARIFF COMMISSION

**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 2101.20.90</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-375</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>23 June 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“DXN® LION'S MANE LEMON MATCHA”</b></p> <p>Based on the product information sheet, finished goods specification, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a light yellowish-green powdered tea preparation, with sweet-and-sour taste and tea aroma. It is composed of sugar, lemon powder, black tea powder, oolong tea powder, acidity regulator, and lion's mane mushroom powder. Packed in boxes containing 20 pieces of 22-g sachets, one sachet of subject article is to be dissolved in 150-mL of hot water before consumption.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté. These products may be presented in lump, granular or powder form, or as liquid or solid extracts. They may also be mixed either with one another or with other ingredients (e.g., salt or alkaline carbonates), and may be put up in various types of containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.90, 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) Agreement 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <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>





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>In-Quota</b>	<b>Out-Quota</b>		23-376
	<b>AHTN</b>	2101.12.91.100	2101.12.91.200	<b>3</b>	<b>DATE ISSUED</b>
	<b>MFN</b>	30% ad valorem	45% ad valorem		23 June 2023
	<b>ATIGA</b>	Zero	Zero		
	<b>AANZFTA</b>	Zero	Zero		
	<b>ACFTA</b>	Zero	Zero		
	<b>AHKFTA</b>	30% ad valorem	45% ad valorem		
	<b>AIFTA</b>	30% ad valorem	45% ad valorem		
	<b>AJCEPA</b>	Zero	Zero		
	<b>AKFTA</b>	5% ad valorem	5% ad valorem		
	<b>RCEP</b>	30% ad valorem	45% ad valorem		

**4 DESCRIPTION OF GOOD**

**“DXN® OOTEA EU CAFE MIX”**

Based on the product information sheet, finished goods specification, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a light to dark brown powdered coffee preparation, with oolong tea and tongkat ali. It is composed of non-dairy creamer, sugar, instant coffee, oolong tea (*Camellia sinensis*), and *Eurycoma longifolia* Jack (tongkat ali) powder. Packed in bags containing 20 pieces of 21-g packs, one pack of subject article is to be dissolved in 150-mL of hot water before consumption.

**5 REASONS FOR CLASSIFICATION**

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



AOCG Memo No. 190-2023 p.16

2	TCC (AR) NO.
23-376	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	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

*MariLou P. Mendoza*  
Digitally signed

**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.*





MASTER COPY  
mm

AOCG Memo No. 196-2023 p. 17

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>			<b>2   TCC (AR) NO.</b>	
			23-380	
	<b>In-Quota</b>	<b>Out-Quota</b>	<b>3   DATE ISSUED</b>	
AHTN	2101.12.91.100	2101.12.91.200	23 June 2023	
MFN	30% ad valorem	45% ad valorem		
ATIGA	Zero	Zero		
AANZFTA	Zero	Zero		
ACFTA	Zero	Zero		
AHKFTA	30% ad valorem	45% ad valorem		
AIFTA	30% ad valorem	45% ad valorem		
AJCEPA	Zero	Zero		
AKFTA	5% ad valorem	5% ad valorem		
RCEP	30% ad valorem	45% ad valorem		

<b>4   DESCRIPTION OF GOOD</b>
<b>“DXN® OOTEA CORDYCEPS COFFEE MIX 3 IN 1”</b>
Based on the product information sheet, finished goods specification, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a light to dark brown premix coffee powder, with oolong tea and cordyceps. It is composed of non-dairy creamer, sugar, instant coffee, oolong tea ( <i>Camellia sinensis</i> ), and cordyceps. Packed in bags containing 20 pieces of 21-g packs, one pack of subject article is to be dissolved in 150-mL of hot water before consumption.

<b>5   REASONS FOR CLASSIFICATION</b>
Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.
In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-380	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	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

*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)

<table border="1"> <tr> <td data-bbox="242 416 1043 450">1</td> <td data-bbox="242 450 1043 533">AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</td> </tr> <tr> <td colspan="2" data-bbox="242 533 1043 741"> <p style="text-align: center;">AHTN 2106.90.72</p> <p>MFN - 7% ad valorem      ATIGA - Zero  AANZFTA - Zero            ACFTA - Zero  AHKFTA - Zero              AIFTA - 7% ad valorem  AJCEPA - Zero              AKFTA - Zero  RCEP - Zero</p> </td> </tr> </table>	1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	<p style="text-align: center;">AHTN 2106.90.72</p> <p>MFN - 7% ad valorem      ATIGA - Zero  AANZFTA - Zero            ACFTA - Zero  AHKFTA - Zero              AIFTA - 7% ad valorem  AJCEPA - Zero              AKFTA - Zero  RCEP - Zero</p>		<table border="1"> <tr> <td data-bbox="1072 416 1398 450">2</td> <td data-bbox="1072 450 1398 533">TCC (AR) NO. 23-383</td> </tr> <tr> <td data-bbox="1072 533 1398 566">3</td> <td data-bbox="1072 566 1398 741">DATE ISSUED 23 June 2023</td> </tr> </table>	2	TCC (AR) NO. 23-383	3	DATE ISSUED 23 June 2023
1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY								
<p style="text-align: center;">AHTN 2106.90.72</p> <p>MFN - 7% ad valorem      ATIGA - Zero  AANZFTA - Zero            ACFTA - Zero  AHKFTA - Zero              AIFTA - 7% ad valorem  AJCEPA - Zero              AKFTA - Zero  RCEP - Zero</p>									
2	TCC (AR) NO. 23-383								
3	DATE ISSUED 23 June 2023								
<table border="1"> <tr> <td data-bbox="242 752 1398 786">4</td> <td data-bbox="242 786 1398 1093"> <b>DESCRIPTION OF GOOD</b>   <p style="text-align: center;"><b>“DXN® SCELUM CAPSULE (SPLIT GILL MUSHROOM)”</b></p> <p>Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a <i>Schizophyllum commune</i> (split gill mushroom) food supplement in the form of a light-yellow powder with nutty odour and plain taste, contained in a transparent capsule. Packed in plastic bottles containing 30, 90, or 360 pieces of 450-mg capsules, subject article is recommended to be taken at three capsules per day for the maintenance of general health.</p> </td> </tr> </table>		4	<b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“DXN® SCELUM CAPSULE (SPLIT GILL MUSHROOM)”</b></p> <p>Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a <i>Schizophyllum commune</i> (split gill mushroom) food supplement in the form of a light-yellow powder with nutty odour and plain taste, contained in a transparent capsule. Packed in plastic bottles containing 30, 90, or 360 pieces of 450-mg capsules, subject article is recommended to be taken at three capsules per day for the maintenance of general health.</p>						
4	<b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“DXN® SCELUM CAPSULE (SPLIT GILL MUSHROOM)”</b></p> <p>Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a <i>Schizophyllum commune</i> (split gill mushroom) food supplement in the form of a light-yellow powder with nutty odour and plain taste, contained in a transparent capsule. Packed in plastic bottles containing 30, 90, or 360 pieces of 450-mg capsules, subject article is recommended to be taken at three capsules per day for the maintenance of general health.</p>								
<table border="1"> <tr> <td data-bbox="242 1104 1398 1765">5</td> <td data-bbox="242 1104 1398 1765"> <b>REASONS FOR CLASSIFICATION</b>   <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 the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p> </td> </tr> </table>		5	<b>REASONS FOR CLASSIFICATION</b>  <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 the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>						
5	<b>REASONS FOR CLASSIFICATION</b>  <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 the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>								

2	TCC (AR) NO.
23-383	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (% ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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

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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 2106.90.72		23-384
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			23 June 2023
<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>"DXN® GARCINIA CAPSULE"</b>  Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a <i>Garcinia atroviridis</i> food supplement in the form of a moss-green powder, with typical leaf odour and sour taste, contained in a vegetable capsule. Packed in plastic bottles containing 30, 90, or 360 pieces of 350-mg capsules, subject article is recommended to be taken at two capsules twice per day for maintenance of general health.		
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	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 the heading includes, <i>inter alia</i> , preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).		



2	TCC (AR) NO.
23-384	

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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FOR THE COMMISSION

*MariLou P. Mendoza*  
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MARILOU P. MENDOZA  
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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 2106.90.72		23-386
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			23 June 2023

**4 DESCRIPTION OF GOOD****"DXN® CORDYCEPS CAPSULE"**

Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a *Cordyceps sinensis* food supplement in the form of a beige powder contained in a transparent capsule. Packed in plastic bottles containing 60 pieces of 450-mg capsules, subject article is recommended to be taken at one capsule per day on the first week, and two to three capsules per day in the following weeks, for maintenance of general health.

**5 REASONS FOR CLASSIFICATION**

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 the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

2	TCC (AR) NO.
23-386	

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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

*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>
	<b>AHTN 2933.59.90</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-391</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>23 June 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"UNITED NORSOL 99%"</b></p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a pure norfloxacin (C<sub>16</sub>H<sub>18</sub>FN<sub>3</sub>O<sub>3</sub>) in the form of an almost white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine and poultry feeds at a rate of 49 g to 196 g per ton of feed for 5 to 7 days, for the treatment of new-born diseases, gastrointestinal enteritis, respiratory and urinary tract infections, and mycoplasmosis. It has the following chemical structure:</p> <div style="text-align: center;"> <p><i>piperazine ring</i> →</p> </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2933.59.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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) Agreement 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</p> <p style="text-align: right;"><i>Digitally signed</i></p> <p style="text-align: right;"></p> <p style="text-align: right;"><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>
	AHTN 2941.30.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-392
		<b>3</b>	<b>DATE ISSUED</b>
			23 June 2023

**4 DESCRIPTION OF GOOD**

**“UNITED VETOXY”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a tetracycline antibiotic composed of pure oxytetracycline in the form of a yellow crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at various dosages, for the treatment of systemic and local infections such as bronchopneumonia, bacterial enteritis, urinary tract infections, and cholangitis.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include tetracyclines and their derivatives, e.g., chlortetracycline (INN), oxytetracycline (INN).

In view thereof, subject article is classified under AHTN 2022 subheading 2941.30.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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) Agreement 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

*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>
	<b>AHTN 2941.10.90</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-393</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>23 June 2023</b>

**4 DESCRIPTION OF GOOD**

**“PENICILLIN V POTASSIUM”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a pure penicillin V potassium (phenoxymethylpenicillin potassium) in the form of a white crystalline powder. It is indicated for the treatment of acute or chronic infections caused by microorganisms susceptible to penicillin and secondary bacterial infections associated with viral diseases in swine. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added at a rate of 200 g per ton of finished feed of swine for five to seven days.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include heterocyclic, e.g., novobiocin, cephalosporins, streptothricin, faropenem (INN), doripenem (INN), monobactams (e.g., aztreonam (INN)). The most important of this class are the penicillins which are secreted by several species of the fungus *Penicillium*. This class also includes procaine penicillin.

In view thereof, subject article is classified under AHTN 2022 subheading 2941.10.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

*MariLou P. Mendoza*  
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