



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 192-2023

MEMORANDUM

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hmt

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 : 04 July 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 30 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-233	"DUNKIN' DECAF® MEDIUM ROAST DECAFFEINATED GROUND COFFEE"	IN - QUOTA 0901.22.20.100	MFN – 40% ad valorem ✓
		OUT – QUOTA 0901.22.20.200	MFN – 40% ad valorem ✓
23-235	"FOLGERS® 100% COLOMBIAN GROUND COFFEE"	IN – QUOTA 0901.21.20.100	MFN – 40% ad valorem ✓
		OUT – QUOTA 0901.21.20.200	MFN – 40% ad valorem ✓
23-246	"BRILLIANT BLUE FCF (CI FOOD BLUE 2 OR FD&C BLUE 1)	3204.19.00	✓MFN – 1% ad valorem ✓AIFTA – Zero*
23-247	"INDIGO CARMINE (CI FOOD BLUE 1 FD&C BLUE 2)"	3204.19.00	✓MFN – 1% ad valorem ✓AIFTA – Zero*
23-268	"CADBURY DAIRY MILK LICKABLES"	1806.90.90	✓MFN – 7% ad valorem ✓AIFTA – 7% ad valorem*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-312	"FRESH FISH BRAND FISH SNACK IN HOT CHILI FLAVOUR"	1604.20.91	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*
23-313	"FRESH FISH BRAND FISH SNACK IN BARBECUE FLAVOUR"	1604.20.91	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*
23-314	"TAKANAMI BRAND FISH SNACK IN CRAB FLAVOR"	1604.20.91	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*
23-315	"FRESH FISH BRAND FISH SNACK IN CRAB FLAVOUR"	1604.20.91	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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ACCOUNTABILITY

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-316	"FRESH FISH BRAND FISH SNACK IN CHICKEN BBQ FLAVOUR"	/ 1604.20.91	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*
23-396	"UNITED PROFEN-C (FLORFENICOL)"	/ 2941.40.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-397	"UNITED KROZYMAX CP 95% (AMOXICILLIN TRIHYDRATE)"	/ 2941.10.11	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-398	"UNITED SULFALINE (SULFADIMIDINE)"	/ 2935.90.00	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

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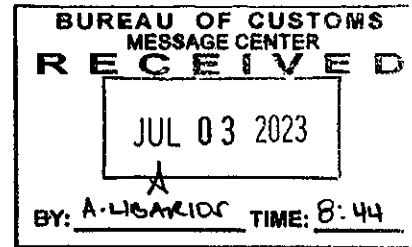
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-052

30 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 13 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-233, 23-235, 23-246, 23-247, 23-268, 23-312, 23-313, 23-314, 23-315, 23-316, 23-396, 23-397, and 23-398, issued by this Commission on 30 June 2023. These Advance Rulings have also been posted on the Commission's website 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 - # 4001
OFFICE OF THE DEPUTY COMMISSIONER
RELATIONS COORDINATING GROUP (AOCG)

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07-03-23 2:58

BUREAU OF CUSTOMS
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03 JUL 2023
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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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	<u>In-Quota</u> 0901.22.20.100		<u>Out-Quota</u> 0901.22.20.200
	MFN	40% ad valorem	40% ad valorem	3
				DATE ISSUED
				30 June 2023

4 DESCRIPTION OF GOOD

"DUNKIN' DECAF® MEDIUM ROAST DECAFFEINATED GROUND COFFEE"

Based on the product specifications, ingredients declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a 100% decaffeinated roasted ground coffee in the form of a dark-brown powder. It is produced by soaking green coffee beans in boiled water to remove the caffeine, and then remixing the coffee essences to the coffee beans before drying. The decaffeinated coffee beans are then roasted, cooled, de-stoned, stabilized, and ground before packing. Packed in 12-oz pouches, subject article is to be brewed before consumption.



5 REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2022 subheadings 0901.22.20.100 and 0901.22.20.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% 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

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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.	
	AHTN	<u>In-Quota</u> 0901.21.20.100		<u>Out-Quota</u> 0901.21.20.200	23-235
	MFN	40% ad valorem	40% ad valorem	3	DATE ISSUED
				30 June 2023	

4 DESCRIPTION OF GOOD

"FOLGERS® 100% COLOMBIAN GROUND COFFEE"

Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a 100% roasted ground coffee in the form of a dark-brown powder. It is produced by roasting the green coffee beans, followed by cooling, de-stoning, stabilizing, grinding, and packing. Packed in 9.6-oz and 10.3-oz polyethylene terephthalate (PET) canisters, subject article is to be brewed before consumption.



5 REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% 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

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.





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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3204.19.00 MFN - 1% ad valorem AIFTA - Zero		23-246
		3	DATE ISSUED
			30 June 2023

4	DESCRIPTION OF GOOD
	“BRILLIANT BLUE FCF (CI FOOD BLUE 2 or FD&C BLUE 1)”
	<p>Based on the product brochure, material safety data sheet, certificate of analysis, packaging statement, and photograph of the packaging submitted, subject article is a water-soluble, synthetic organic food colouring, chemically known as disodium α-(4-(N-ethyl-3-sulfonatobenzylamino) phenyl)-α-(4-N-ethyl-3-sulfonatobenzylamino) cyclohexa-2,5-dienylidene) toluene-2-sulfonate. It is in the form of a dark blue free-flowing blendable powder or granules with a mild salty taste. Packed in high-density polyethylene (HDPE) drums with net weights of 25 kg, subject article is used for food, beverage, confectionery, and pharmaceutical applications, among others.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 32.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, synthetic organic colouring matter, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies, <i>inter alia</i>, to unmixed synthetic organic colouring matter (whether or not chemically defined compounds) and synthetic organic colouring matter diluted with substances which have no dyeing properties (e.g., anhydrous sodium sulphate, sodium chloride, dextrin, starch) to decrease or standardise their colouring power. The addition of small quantities of surface-active products to encourage penetration and fixation of the dye does not affect the classification of colouring matter. Colouring matter of these descriptions is usually in the form of powder, crystals, pastes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3204.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) 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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA 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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3204.19.00 MFN - 1% ad valorem AIFTA - Zero		23-247
		3	DATE ISSUED
			30 June 2023

4	DESCRIPTION OF GOOD
	“INDIGO CARMINE (CI FOOD BLUE 1 or FD&C BLUE 2)”
	<p>Based on the product brochure, material safety data sheet, certificate of analysis, packaging statement, and photograph of the packaging submitted, subject article is a water-soluble, synthetic organic food colouring, chemically known as disodium 3,3'-dioxo-2,2'-bi-indolylidene-5,5'-disulfonate. It is in the form of a dark blue/violet free-flowing blendable powder or granules with a mild salty taste. Packed in high-density polyethylene (HDPE) drums with net weights of 25 kg, subject article is used for food, beverage, confectionery, and pharmaceutical applications, among others.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 32.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, synthetic organic colouring matter, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies, <i>inter alia</i>, to unmixed synthetic organic colouring matter (whether or not chemically defined compounds) and synthetic organic colouring matter diluted with substances which have no dyeing properties (e.g., anhydrous sodium sulphate, sodium chloride, dextrin, starch) to decrease or standardise their colouring power. The addition of small quantities of surface-active products to encourage penetration and fixation of the dye does not affect the classification of colouring matter. Colouring matter of these descriptions is usually in the form of powder, crystals, pastes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3204.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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.
	<p>AHTN 1806.90.90 MFN - 7% ad valorem AIFTA - 7% ad valorem</p>		<p>23-268</p>
		3	DATE ISSUED
			<p>30 June 2023</p>

4	DESCRIPTION OF GOOD
	<p>“CADBURY DAIRY MILK LICKABLES”</p> <p>Based on the product composition, photographs of the product, and sample submitted, subject article is a chocolate cream with cookie bits and wheat crispies. It is composed of sugar, fat, milk solids, cocoa solids, refined wheat flour, salt, emulsifiers, flavours, and wheat crispies. Subject article is packed in 20-g plastic cups and comes with a free toy in each cup.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 7% ad valorem, 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 1604.20.91</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - 5% ad valorem RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-312</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">30 June 2023</p>
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“FRESH FISH BRAND FISH SNACK IN HOT CHILI FLAVOUR”</p> <p>Based on the product specifications, labeling declaration, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a hot chili-flavoured fish snack composed of fish meat (80%), wheat flour, tapioca starch, seasoning, chili, iodized salt, sugar, soy sauce, flavour enhancer, and sweetener. It is in the form of thin strips produced by mixing the ingredients, followed by forming, heating, saucing, grilling, and cutting. Packed in 80-g sealed polypropylene (PP) bags, subject article can be eaten directly as a snack, pan-fried in oil or heated in a microwave oven before consumption, or added to other dishes.</p> 	
<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.04 of the AHTN 2022 covers, among others, prepared or preserved fish. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, certain food preparations (including so-called “prepared meals”) containing fish.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1604.20.91, with a Most Favoured Nation (MFN) rate of duty of 15% 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.
	23-312

<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)	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)	5	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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Attachments p

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AOCG Memo No. 192-2023 p-12

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	<p style="text-align: center;">AHTN 1604.20.91</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - 5% ad valorem RCEP - Zero</p>	2	TCC (AR) NO.
				23-313
			3	DATE ISSUED
			30 June 2023	

4 DESCRIPTION OF GOOD

"FRESH FISH BRAND FISH SNACK IN BARBECUE FLAVOUR"

Based on the product specifications, labeling declaration, manufacturing process flowchart, product label, photograph of the actual product, and sample submitted, subject article is a barbecue-flavoured fish snack composed of fish meat (78%), wheat flour, tapioca starch, barbecue seasoning, sugar, iodized salt, chili, soy sauce, flavour enhancer, sweetener, and natural colour. It is in the form of thin strips produced by mixing the ingredients, followed by forming, heating, saucing, grilling, and cutting. Packed in 80-g polypropylene (PP) bags, subject article can be eaten directly as a snack, pan-fried in oil or heated in a microwave oven before consumption, or added to other dishes.



5 REASONS FOR CLASSIFICATION

Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading 16.04 of the AHTN 2022 covers, among others, prepared or preserved fish. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers, among others, certain food preparations (including so-called "prepared meals") containing fish.

In view thereof, subject article is classified under AHTN 2022 subheading 1604.20.91, with a Most Favoured Nation (MFN) rate of duty of 15% 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:

**BUREAU OF CUSTOMS
MESSAGE CENTER
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JUL 03 2023

BY: A. LIBANIOS TIME: 9:00



03 JUL 2023

AOCG Memo No. 192-2023 p.13

2	TCC (AR) NO.
23-313	

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)	5	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

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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1604.20.91		23-314
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - 5% ad valorem	3	DATE ISSUED
			30 June 2023

4	DESCRIPTION OF GOOD
	“TAKANAMI BRAND FISH SNACK IN CRAB FLAVOR”
	<p>Based on the product specifications, labeling declaration, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a crab-flavoured fish snack composed of fish meat (78%), wheat flour, tapioca starch, crab seasoning, sugar, iodized salt, soy sauce, flavour enhancer, sweetener, and natural colour. It is in the form of thin strips produced by mixing the ingredients, followed by forming, heating, saucing, grilling, and cutting. Packed in 15-g sealed polypropylene (PP) bags, subject article can be eaten directly as a snack, pan-fried in oil or heated in a microwave oven before consumption, or added to other dishes.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.04 of the AHTN 2022 covers, among others, prepared or preserved fish. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers, among others, certain food preparations (including so-called “prepared meals”) containing fish.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1604.20.91, with a Most Favoured Nation (MFN) rate of duty of 15% 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>



AOCG Memo No. 192-2023 p. 15

2	TCC (AR) NO.
	23-314

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)	5	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

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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1604.20.91		23-315
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - 5% ad valorem	3	DATE ISSUED
			30 June 2023

4	DESCRIPTION OF GOOD
	<p>“FRESH FISH BRAND FISH SNACK IN CRAB FLAVOUR”</p> <p>Based on the product specifications, labeling declaration, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a crab-flavoured fish snack composed of fish meat (78%), wheat flour, tapioca starch, crab seasoning, sugar, iodized salt, soy sauce, flavour enhancer, sweetener, and natural colour. It is in the form of thin strips produced by mixing the ingredients, followed by forming, heating, saucing, grilling, and cutting. Packed in 80-g sealed polypropylene (PP) bags, subject article can be eaten directly as a snack, pan-fried in oil or heated in a microwave oven before consumption, or added to other dishes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.04 of the AHTN 2022 covers, among others, prepared or preserved fish. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers, among others, certain food preparations (including so-called “prepared meals”) containing fish.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1604.20.91, with a Most Favoured Nation (MFN) rate of duty of 15% 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>



AOCG Memo No. 192 · 2023 p. 17

2	TCC (AR) NO.
23-315	

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)	5	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)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 1604.20.91</p> <table border="0"> <tr> <td>MFN - 15% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - 6% ad valorem</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - 5% ad valorem</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 15% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - 6% ad valorem	AIFTA - Zero	AJCEPA - Zero	AKFTA - 5% ad valorem	RCEP - Zero		<table border="1"> <tr> <td data-bbox="1062 427 1394 501">2 TCC (AR) NO.</td> <td style="text-align: center;">23-316</td> </tr> <tr> <td data-bbox="1062 501 1394 539">3 DATE ISSUED</td> <td style="text-align: center;">30 June 2023</td> </tr> </table>	2 TCC (AR) NO.	23-316	3 DATE ISSUED	30 June 2023
MFN - 15% ad valorem	ATIGA - Zero														
AANZFTA - Zero	ACFTA - Zero														
AHKFTA - 6% ad valorem	AIFTA - Zero														
AJCEPA - Zero	AKFTA - 5% ad valorem														
RCEP - Zero															
2 TCC (AR) NO.	23-316														
3 DATE ISSUED	30 June 2023														
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“FRESH FISH BRAND FISH SNACK IN CHICKEN BBQ FLAVOUR”</p> <p>Based on the product specifications, labeling declaration, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a chicken barbecue-flavoured fish snack composed of fish meat (78%), wheat flour, tapioca starch, grilled chicken barbecue seasoning, sugar, iodized salt, chili, soy sauce, flavour enhancer, sweetener, and natural colour. It is in the form of thin strips produced by mixing the ingredients, followed by forming, heating, saucing, grilling, and cutting. Packed in 80-g sealed polypropylene (PP) bags, subject article can be eaten directly as a snack, pan-fried in oil or heated in a microwave oven before consumption, or added to other dishes.</p>															
<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.04 of the AHTN 2022 covers, among others, prepared or preserved fish. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers, among others, certain food preparations (including so-called “prepared meals”) containing fish.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1604.20.91, with a Most Favoured Nation (MFN) rate of duty of 15% 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.
23-316	

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)	5	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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.40.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-396
		3	DATE ISSUED
			30 June 2023

4 DESCRIPTION OF GOOD

"UNITED PROFEN-C (FLORFENICOL)"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, process flow diagram, product label, and photograph of the packaging submitted, subject article is composed of florfenicol (98%) with impurities, and is in the form of an odourless white powder. Packed in 25-kg drums, subject article is to be added to swine, cattle, and poultry feeds at a rate of 1 gram to 2 grams per ton of finished feed, for three to five days, for the treatment of respiratory and intestinal tract infections associated with *Pasteurella hemolytica*, *Pasteurella multocida*, *Haemophilus somnus*, *Escherichia coli*, *Klebsiella pneumoniae*, *Salmonella typhimurium*, and *Staphylococcus aureus*.

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, among others, chloramphenicol and its derivatives, e.g., thiamphenicol and florfenicol.

In view thereof, subject article is classified under AHTN 2022 subheading 2941.40.00, 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
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.10.11 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-397
		3	DATE ISSUED
			30 June 2023

4	DESCRIPTION OF GOOD
	"UNITED KROZYMAX CP 95% (AMOXICILLIN TRIHYDRATE)"
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process flowchart, and product label submitted, subject article is an amoxicillin trihydrate (95%) in the form of a crystalline white compacted powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg containers, subject article is to be added to swine and poultry feeds at a rate of 1 kg to 2 kg per ton of feed for five to seven days, for the treatment of coli-mastitis and infections caused by gram-positive and gram-negative bacteria, such as <i>Staphylococcus</i>, <i>Streptococcus</i>, <i>Corynebacterium</i>, <i>Clostridium</i>, <i>Escherichia</i>, <i>Klebsiella</i>, <i>Shigella</i>, <i>Salmonella</i>, <i>Proteus</i>, and <i>Pasteurella spp.</i>, in the alimentary, respiratory, and urogenital tracts.</p>

5	REASONS FOR CLASSIFICATION
	<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>

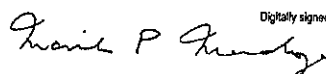
Heading 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their 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, among others, 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.

The HS EN to Subheading 2941.10 state that this subheading includes, *inter alia*, ampicillin (INN), amoxicillin (INN) and talampicillin (INN).

In view thereof, subject article is classified under AHTN 2022 subheading 2941.10.11, 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

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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2935.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-398
		3	DATE ISSUED
			30 June 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"UNITED SULFALINE (SULFADIMIDINE)"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, product label, manufacturing process flowchart, and photograph of the packaging submitted, subject article is pure sulfadimidine in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg and 25-kg containers/packagings, subject article is added to bovine, swine, and poultry feeds at a rate of 100 milligrams to 2 grams per ton of feed, depending on the body weight of the animal, for the treatment of infections in the respiratory, gastrointestinal, and urogenital tracts, such as mastitis, polyarthritis, <i>Actinobacillosis</i>, <i>Actinomyccosis</i>, <i>Colibacillosis</i>, foot rot, <i>Salmonellosis</i>, and <i>Coccidiosis</i>. Subject article has the following chemical structure:</p> <div style="text-align: center;"> </div>

5	REASONS FOR CLASSIFICATION
	<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 29.35 of the AHTN 2022 covers sulphonamides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that sulphonamides have the general formula (R¹SO₂NR²R³) where R¹ is an organic radical of varying complexity having a carbon atom directly attached to the SO₂ group and R² and R³ are either: hydrogen, another atom or an inorganic or organic radical of varying complexity (including double bonds or rings). Many are used in medicine as powerful bactericides.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2935.90.00, 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.</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> MARILOU P. MENDOZA 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>