



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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ACCOUNTABILITY

AOCG Memo No. 193-2023

MEMORANDUM

MASTER COPY
hmm

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 : 07 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 03 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-338	"SUPRAMULIN 20 (TIAMULIN HYDROGEN FUMARATE)"	3003.20.00	MFN – 3% ad valorem
23-343	"FB DOXI (DOXYCYCLINE HYCLATE)"	3003.20.00	MFN – 3% ad valorem
23-344	"IVERBASE 0.6% (IVERMECTIN)"	3003.90.00	MFN – 3% ad valorem
23-345	"SUPRAMULIN 80 (TIAMULIN HYDROGEN FUMARATE)"	3003.20.00	MFN – 3% ad valorem
23-346	"ENRABASE (ENRAMYCIN)"	3003.20.00	MFN – 3% ad valorem
23-388	"ELECTRICALLY HEATED TOBACCO PRODUCT (EHTP) TEREА"	2404.11.00	MFN – 3% ad valorem AKFTA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

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PROFESSIONALISM

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AOCG Memo No. 193-2023 p. 2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-399	"UNITED NEOMAX"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-400	"HALQUINOL"	2933.49.90	MFN – 1% 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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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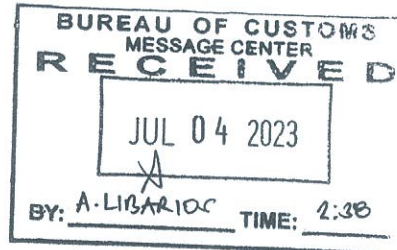
TCOC Ref. No. 23-053

03 July 2023

7/4
11:00

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-338, 23-343, 23-344, 23-345, 23-346, 23-388, 23-399, and 23-400, issued by this Commission on 03 July 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



7-6-23

04 JUL 2023



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem		23-338
		3	DATE ISSUED
			03 July 2023

4	DESCRIPTION OF GOOD
	“SUPRAMULIN 20 (TIAMULIN HYDROGEN FUMARATE)”
	<p>Based on the technical specifications, product information sheet, manufacturing information, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a white antibacterial feed premix powder containing 20 grams of tiamulin hydrogen fumarate (active ingredient) per 100 grams feed premix. It is indicated for the treatment of respiratory infections in swine caused by <i>Mycoplasma</i> spp. and <i>Haemophilus</i> spp. and enteric infections caused by <i>Treponema</i> spp. and <i>Campylobacter</i> spp. Packed in 10-kg and 15-kg low-density polyethylene (LDPE) pails, subject article is administered by mixing with feeds at a dosage of 150 g to 1,000 g per ton of feed, for five days up to seven weeks, depending on the animals' (sow, post-weaning piglet, and growing piglet) condition.</p>
5	REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

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 3003.20.00 MFN - 3% ad valorem		23-343
		3	DATE ISSUED
			03 July 2023

4	DESCRIPTION OF GOOD
	“FB DOXI (DOXYCYCLINE HYCLATE)”
	<p>Based on the product specifications, certificate of analysis, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a yellow antibacterial feed premix powder containing 50 grams of doxycycline hyclate (active ingredient) per 100 grams feed premix. It is indicated for the treatment and control of diseases caused by <i>Escherichia coli</i>, <i>Salmonella typhimurium</i>, <i>Salmonella enteritis</i>, <i>Salmonella gallinarum</i>, and <i>Pasteurella multocida</i> in poultry; and of <i>Pasteurella multocida</i>, <i>Bordetella bronchiseptica</i>, and <i>Actinobacillus pleuropneumoniae</i> in swine. Packed in 25-kg polyethylene (PE) multilayered bags, subject article is administered by mixing with feeds or drinking water at a dosage of 20 mg doxycycline per kilogram of live weight of poultry (for five days) and swine (for seven days), or as recommended by the veterinarian.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>

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



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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 3003.90.00 MFN - 3% ad valorem		23-344
		3	DATE ISSUED
			03 July 2023

4 DESCRIPTION OF GOOD

“IVERBASE 0.6% (IVERMECTIN)”

Based on the product specifications, certificate of analysis, product label, material safety data sheet, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a white to almost white antiparasitic feed premix powder containing 0.6 gram of ivermectin (active ingredient) per 100 grams feed premix. It is indicated for the treatment of gastrointestinal worms caused by *Ascaris suum*, *Oesophagostomum dentatum*, and *Trichuris suis*, and pulmonary ones caused by *Metastrongylus apri*, in swine. Packed in 25-kg multilayer paper bags, subject article is mixed with feeds at a dosage of 0.1 mg ivermectin per kilogram live weight for seven consecutive days.

5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



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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 3003.20.00 MFN - 3% ad valorem		23-345
		3	DATE ISSUED
			03 July 2023

4	DESCRIPTION OF GOOD
	“SUPRAMULIN 80 (TIAMULIN HYDROGEN FUMARATE)”
	<p>Based on the product specifications, analysis report, product label, material safety data sheet, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a white to light-yellow antibacterial feed premix powder containing 80 grams of tiamulin hydrogen fumarate (active ingredient) per 100 grams feed premix. It is indicated for the treatment of infections caused by <i>Mycoplasma gallisepticum</i> in poultry; and of <i>Actinobacillus pleuropneumoniae</i>, <i>Pasteurella multocida</i>, <i>Staphylococcus aureus</i>, <i>Streptococcus pyogenes</i>, <i>Streptococcus suis</i>, and <i>Bordetella bronchiseptica</i> in swine. Packed in 10-kg and 15-kg low-density polyethylene (LDPE) plastic bags, subject article is administered by mixing with animal feeds at a dosage of 20 mg (for poultry) and 8.8 mg (for swine) tiamulin hydrogen fumarate per kilogram of body weight per day, for five to 10 consecutive days.</p>
5	REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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 physical counterpart.




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem		23-346
		3	DATE ISSUED
			03 July 2023

4	DESCRIPTION OF GOOD
	“ENRABASE (ENRAMYCIN)”
	<p>Based on the technical specifications, product information sheet, unit dose and batch formulation, certificate of analysis, manufacturing information, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a light to dark brown antibacterial/anti-infective feed premix powder containing 8 grams of enramycin (active ingredient) per 100 grams feed premix. It is indicated for the treatment of diseases in broilers, turkeys, and swine, caused by microorganisms susceptible to enramycin. Packed in 25-kg multilayered paper bags, subject article is administered by mixing with feeds at a dosage of 62.5 grams to 125 grams per ton of feed (equivalent to 5 grams to 10 grams of enramycin per ton of feed), for five to seven days, depending on the animals' (broiler, turkey, and swine) condition.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p>

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



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 2404.11.00 MFN - 3% ad valorem AKFTA - Zero RCEP - Zero		23-388
		3	DATE ISSUED
			03 July 2023

4 DESCRIPTION OF GOOD

“ELECTRICALLY HEATED TOBACCO PRODUCT (EHTP) TERA”

Based on the product specifications and sample submitted, subject article is an electrically heated tobacco product (EHTP) designed for use in a tobacco heating system (THS). It is a cylinder-shaped refill with a tobacco plug made of cast-leaf tobacco material (from various types of ground tobacco formed into a reconstituted sheet together with binders and humectants), with a metal strip incorporated in the center of the plug, and wrapped in a non-porous tobacco plug wrapper. Subject article also has a front plug, a hollow acetate tube, a thin hollow acetate tube, and a mouthpiece filter, held by the outer paper and tipping paper. Packed in cartons containing 20 units; and in bundles containing 10 packs with 20 units, subject article is patented and commercialized to be used exclusively with the tobacco heating device brand *IQOS ILUMA* and aims to give adult smokers a nicotine-containing aerosol without combustion of tobacco or creation of smoke.



5 REASONS FOR CLASSIFICATION

Note 3 to Chapter 24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

Heading 24.04 of the AHTN 2022 covers, among others, products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, *inter alia*, products containing tobacco or reconstituted tobacco, in different forms (e.g., strips or granules), intended for use in tobacco heating systems in which the heating is performed by electrical devices (electrically heated tobacco systems (EHTS)), by chemical reactions, by use of carbon heat source (carbon heated tobacco products (CHTP)), or by other means.

In view thereof, subject article is classified under AHTN 2022 subheading 2404.11.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and Regional Comprehensive Economic Partnership (RCEP) 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
Digitally signed

MARILOU P. MENDOZA
 Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to



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 2941.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-399
		3	DATE ISSUED
			03 July 2023

4 DESCRIPTION OF GOOD

“UNITED NEOMAX”

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 packaging submitted, subject article is pure neomycin sulphate in the form of a white or yellowish-white powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg containers, subject article is to be added to animal feeds at a rate of 230 grams to 400 grams per ton of feed for five to seven days, for the treatment of enteric infections such as *Salmonellosis* and *Colibacillosis* in swine, cattle, and calves; and of bacterial infections in poultry.

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.

The HS EN to Subheading 2941.20 state that this subheading includes, *inter alia*, dihydrostreptomycin (INN) and streptoniazid (INN). However, neither bluensomycin (INN) which does not retain the two amidino groups of streptidine, nor other aminoglycosides containing derivatives of streptomycin, such as neomycin (INN), are regarded as streptomycin derivatives.

In view thereof, subject article is classified under AHTN 2022 subheading 2941.90.00, 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

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 drv seal, barcode, and hologram and is also uploaded in the Tariff Commission website. A



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 2933.49.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-400
		3	DATE ISSUED
			03 July 2023

4	DESCRIPTION OF GOOD
	“HALQUINOL”
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), technical specifications, product label, manufacturing process flowchart, and photograph of the packaging submitted, subject article is pure halquinol, an antimicrobial compound belonging to the group of hydroxyquinolines, in the form of a yellowish-white to yellowish-gray powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at a rate of 125 grams to 600 grams per ton of poultry and swine feeds for the treatment of crop mycosis and wet droppings in poultry; and treatment of amoebiasis, diarrhea, and salmonellosis in swine.</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> <p>Heading 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen hetero-atom(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 quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused. Quinoline, isoquinoline and their derivatives, 2-ring systems comprising a benzene ring fused to a pyridine ring. Quinoline and isoquinoline are found in coal tar, but may also be prepared synthetically. Colourless liquids, highly refractive, with a characteristic disagreeable and penetrating odour. Used in organic synthesis (e.g., dyes, medicaments).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2933.49.90, 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>

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.