



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM


INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 205-2023
MEMORANDUM

MASTER COPY
fmrb

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 : 18 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 10 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-622	"K-SUPPLY KS1 ROLLER & BLANKET WASH (CODE: KV16108ZEC)"	2710.12.99	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-134	"SURGIRIS EPURE LED SURGICAL LIGHTS"	9405.11.10	MFN – 1% ad valorem
23-332	"KEYU® MAINTENANCE SOLUTION, MODEL: KU-M02"	3808.94.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-333	"KEYU® CONCENTRATED CLEANING SOLUTION, MODEL: KU-CCCS-01"	3808.94.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-347	"PROMOTIN TR (COLISTIN SULFATE)"	3003.20.00	MFN – 3% ad valorem

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 205-2023

MASTER COPY *pmrb*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-369	"CR-5083 PETG (GLYCOL MODIFIED POLYETHYLENE TEREPHTHALATE) RESIN"	3907.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-370	"CR-5511 PETG (GLYCOL MODIFIED POLYETHYLENE TEREPHTHALATE) RESIN"	3907.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-377	"DXN® LION'S MANE OOCHA"	2101.20.90	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
23-382	"DXN® OOCHA PREMIX TEA WITH GANODERMA LUCIDUM"	2101.20.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem* AIFTA – 10% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*
23-394	"TIAMULIN HYDROGEN FUMARATE 98%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-395	"PRAZIQUANTEL"	2933.59.90	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



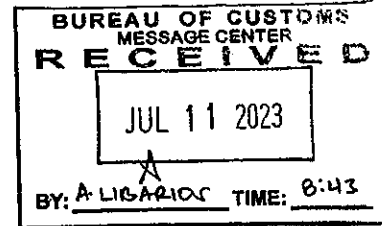
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

1749318277

MASTER COPY
TCOC Ref. No. 23-057 *hmd*

10 July 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 a PDF copies of 11 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-622, 23-134, 23-332, 23-333, 23-347, 23-369, 23-370, 23-377, 23-382, 23-394, and 23-395, issued by this Commission on 10 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

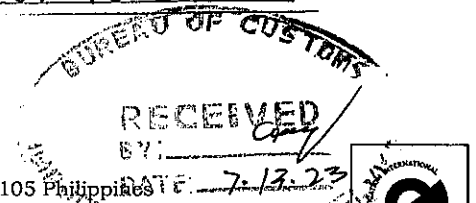
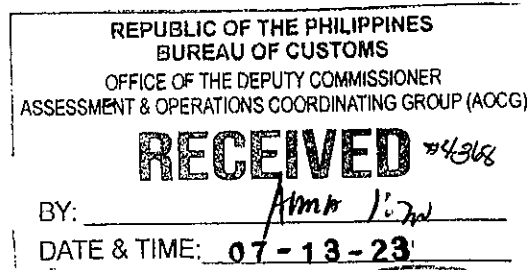
Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





MASTER COPY
lmd

AOCG Memo No. 205 - 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 <p style="text-align: center;">AHTN 2710.12.99</p> <table border="0"> <tr> <td>MFN - Zero</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 - Zero	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		2	TCC (AR) NO. <p style="text-align: center;">22-622 ✓</p>
MFN - Zero	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
		3	DATE ISSUED <p style="text-align: center;">10 July 2023</p>										

4	DESCRIPTION OF GOOD <p style="text-align: center;">“K-SUPPLY KS1 ROLLER & BLANKET WASH (CODE: KV16108ZEC)”</p> <p>Based on the statement of composition, safety data sheet, technical information sheet, confirmation on the kind of oil, and photograph of the packaging submitted, subject article is a light oil in the form of a colorless liquid. It is formulated for the cleaning of blankets and ink rollers in conventional sheetfed printing systems. Packed in 5-L cans, 20-L pails, and 200-L drums, subject article can be used “as is” or mixed with up to 25% water to remove water-soluble and solvent-soluble glaze, blanket piling, gum glaze, paper fibres, and lint.</p>
---	---

5	REASONS FOR CLASSIFICATION <p>Heading 27.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, petroleum oils and oils obtained from bituminous minerals, other than crude. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes the oils described in (A) and (B) to which various substances have been added to render them suitable for particular uses, provided the products contain by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals as a basis and that they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2710.12.99, with a Most Favoured Nation (MFN) rate of duty of zero 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>
---	---



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

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. 205-2023

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 9405.11.10 MFN - 1% ad valorem		23-134 ✓
		3	DATE ISSUED
			10 July 2023

4 DESCRIPTION OF GOOD

“SURGIRIS EPURE LED SURGICAL LIGHTS”

Based on the technical document and user manual submitted, subject article is a luminaire designed for use solely with light-emitting diode (LED) light sources. It consists of the cupola (where the LEDs, panel, sensor, bumper, and handle are housed), suspension post, extension arm, swing arm, yoke, and/or mobile stand. Designed to be installed on walls or ceilings of hospital operating rooms, or on a mobile stand, subject article is used by medical professionals to provide illumination during surgeries, treatment, and diagnostic procedures.



5 REASONS FOR CLASSIFICATION

Heading 94.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, luminaires and lighting fittings normally used for the illumination of rooms, e.g.: hanging lamps; bowl lamps; ceiling lamps; chandeliers; wall lamps; standard lamps; table lamps; bedside lamps; desk lamps; night lamps; water-tight lamps.

In view thereof, subject article is classified under AHTN 2022 subheading 9405.11.10, with a Most Favoured Nation (MFN) rate of duty of 1% 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 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 3808.94.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-332 ✓
		3	DATE ISSUED
			10 July 2023

4 DESCRIPTION OF GOOD

"KEYU® MAINTENANCE SOLUTION, MODEL: KU-M02"

Based on the material safety data and instruction sheets, and photograph of the product submitted, subject article is a light-yellow transparent solution composed of sodium hypochlorite (an oxidizing, bleaching, and disinfecting agent) and water. The sodium hypochlorite component has a strong oxidizing property and can effectively remove deposited proteins and impurities, including denatured and hydrolyzed proteins and cell debris, for deep cleaning. Packed in 100-mL plastic bottles, subject article is used to maintain and deep clean the liquid pipe systems of the KU Series Urine Sediment Analyzer and the KU Automatic Urine Analysis System.



5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products are classified here in the following cases only such as when they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail.

Furthermore, disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments.

In view thereof, subject article is classified under AHTN 2022 subheading 3808.94.90, 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.

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 3808.94.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-333 ✓
		3	DATE ISSUED
			10 July 2023

4 DESCRIPTION OF GOOD

"KEYU® CONCENTRATED CLEANING SOLUTION, MODEL: KU-CCCS-01"

Based on the material safety data and instruction sheets, and photograph of the product submitted, subject article is a light-yellow transparent concentrated cleaning solution composed of sodium hypochlorite (an oxidizing, bleaching, and disinfecting agent) and water. The sodium hypochlorite component has a strong oxidizing property and can deeply clean the liquid circuit systems of certain equipment. Packed in 100-mL plastic bottles, subject article is used for deep cleaning and daily maintenance of the liquid circuit system of the KU Series Feces Analyzer.



5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products are classified here in the following cases only such as when they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail.

Furthermore, disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments.

In view thereof, subject article is classified under AHTN 2022 subheading 3808.94.90, 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.

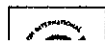
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

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 3003.20.00 MFN - 3% ad valorem		23-347
		3	DATE ISSUED
			10 July 2023

4 DESCRIPTION OF GOOD

“PROMOTIN TR (COLISTIN SULFATE)”

Based on the product specifications, Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of analysis, and product label submitted, subject article is a beige to slightly yellowish antibacterial feed premix powder containing 50 grams of colistin sulfate (active ingredient) per 100 grams feed premix. It is indicated for the prophylaxis of intestinal infections caused by *Escherichia coli* (*E. coli*) and *Salmonella Enteritidis* in poultry; and treatment of intestinal infections caused by *E. coli* in swine. Packed in 25-kg polyethylene (PE) multilayered kraft bags, subject article is administered by mixing with animal feeds at a dosage of 5 mg (for poultry) and 10 mg (for swine) colistin per kilogram of body weight per day, for seven to 14 consecutive days, or as recommended by the veterinarian.

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 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.






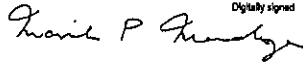
REPUBLIC OF THE PHILIPPINES

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 3907.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-369 ✓
		3	DATE ISSUED
			10 July 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"CR-5083 PETG (GLYCOL MODIFIED POLYETHYLENE TEREPHTHALATE) RESIN"</p> <p>Based on the technical and safety data sheets, and product sample submitted, subject article is a glycol modified polyethylene terephthalate (PETG) resin with additive. It is in the form of colorless transparent granules with intrinsic viscosity of 0.78 ± 0.02 dL/g and a specific gravity of 1.29 g/cm³. Packed in 950-kg jumbo polyethylene bags or 25-kg bags, subject article is used as a raw material for sheet and profile extrusion, injection molding, extrusion blow molding, and food contact applications.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Furthermore, Subheading Note 1 (a) (3) to Chapter 39 of the AHTN 2022 states that within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified, where there is a subheading named "Other" in the same series, chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.</p> <p>Heading 39.07 of the AHTN 2022 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other polyesters. These may be unsaturated or saturated. Saturated polyesters include polymers based on terephthalic acid, for example, poly(butylene terephthalate), and saturated oil-free alkyd resins. They are largely used for textile fibres and films.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3907.99.90, 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 Digitally signed  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.
	AHTN 3907.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-370 ✓
		3	DATE ISSUED
			10 July 2023

4	DESCRIPTION OF GOOD
	"CR-5511 PETG (GLYCOL MODIFIED POLYETHYLENE TEREPHTHALATE) RESIN"
	<p>Based on the technical and safety data sheets, and product sample submitted, subject article is a glycol modified polyethylene terephthalate (PETG) resin with additive. It is in the form of colorless transparent granules with intrinsic viscosity of 0.78±0.02 dL/g and a specific gravity of 1.29 g/cm³. Packed in 950-kg jumbo polyethylene bags or 25-kg bags, subject article is used as a raw material for sheet and profile extrusion, injection molding, injection blow molding, extrusion blow molding, and food contact applications.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Furthermore, Subheading Note 1 (a) (3) to Chapter 39 of the AHTN 2022 states that within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified, where there is a subheading named "Other" in the same series, chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.</p> <p>Heading 39.07 of the AHTN 2022 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other polyesters. These may be unsaturated or saturated. Saturated polyesters include polymers based on terephthalic acid, for example, poly(butylene terephthalate), and saturated oil-free alkyd resins. They are largely used for textile fibres and films.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3907.99.90, 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 <i>Digitally signed</i> <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.
	AHTN 2101.20.90 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		23-377 ✓
		3	DATE ISSUED
			10 July 2023

4	DESCRIPTION OF GOOD
	"DXN® LION'S MANE OOCHA"
	Based on the product information sheet, finished good specifications, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a tea preparation in the form of a green powder with a silky, pure, and rich taste. It is composed of non-dairy creamer, sugar, Oolong tea powder, and Lion's Mane mushroom powder. Packed in boxes containing 12 pieces of 30-g sachets, one sachet of subject article is to be dissolved in 200-mL of hot water before consumption.

5	REASONS FOR CLASSIFICATION
	<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 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> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <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>



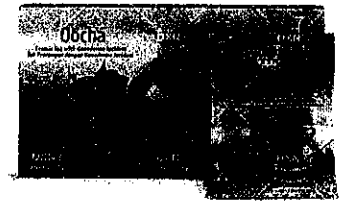


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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.
	AHTN 2101.20.90		23-382 -
	MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 4% ad valorem AIFTA - 10% ad valorem AJCEPA - Zero AKFTA - 5% ad valorem RCEP - Zero	3	DATE ISSUED
			10 July 2023

4	DESCRIPTION OF GOOD
	“DXN® OOCHA PREMIX TEA WITH GANODERMA LUCIDUM”
	<p>Based on the ingredients declaration, finished good specifications, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a tea preparation in the form of a green premix powder with a sweet and creamy taste. It is composed of non-dairy creamer, sugar, <i>Camelia sinensis</i> (Oolong tea), and <i>Ganoderma lucidum</i>. Packed in boxes containing 12 pieces of 30-g sachets, one sachet of subject article is to be dissolved in 180-mL of hot water before consumption.</p>



5	REASONS FOR CLASSIFICATION
	<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 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 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.
23-382	

<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)	4	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	10	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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-394 ✓
		3	DATE ISSUED
			10 July 2023

4	DESCRIPTION OF GOOD
	"TIAMULIN HYDROGEN FUMARATE 98%"
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process flowchart, photograph of the packaging, and product label submitted, subject article is an antibacterial feed premix containing 980 g tiamulin hydrogen fumarate (active ingredient) and calcium carbonate (excipient). It is in the form of a white to light-yellow powder and is indicated for the prevention and treatment of swine dysentery, swine pneumonia, and mycoplasmal diseases in swine and poultry. Available in bags, cartons, and drums with net weights of 10 kg, 15 kg, 20 kg, and 25 kg, subject article is to be added to finished feeds of swine and poultry at a rate of 75 to 125 g per ton of feed for five to seven days.</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; 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>



MASTER COPY

AOCG Memo No. 205-2023

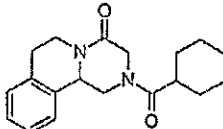
REPUBLIC OF THE PHILIPPINES

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 2933.59.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-395
		3	DATE ISSUED
			10 July 2023

4	DESCRIPTION OF GOOD
	<p>"PRAZIQUANTEL"</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 pure praziquantel in the form of a white or almost white crystalline powder. It is a pyrazinoisoquinoline derivative which contains a piperazine ring in its structure. Packed in 10-kg, 15-kg, 20-kg and 25-kg (net weights) containers, subject article is to be added to animal feeds at a rate of 25 g to 100 g per ton of feed, for five to seven days, for the prevention and treatment of tapeworm (<i>Moniezia expansa</i>, <i>Moniezia benedeni</i>, <i>Thysanosoma actinoides</i>, and <i>Anoplocephala perfoliata</i>) infestation in horses, sheep, dogs, and cats. It 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 29.33 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 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> <div style="text-align: right; margin-right: 100px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA 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>

