



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

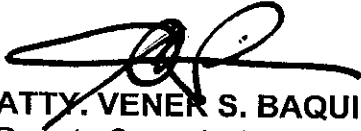


AOCG Memo No. 216-2023

MEMORANDUM

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

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

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

DATE : 31 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 27 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-319	"GRAINPRO® COLLAPSIBLE DRYER CASE II-75 (CDC II-75)"	6307.90.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – Zero*
23-445	"DXN® OOLONG TEA POWDER"	0902.30.10	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCC Memo No. 216-2023 p-2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-456	"DXN CIN-G"	2106.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 7% ad valorem AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-463	"KETCHUP CONC N OS"	3302.10.30	MFN – 1% ad valorem
23-477	"GRAINPRO® COCOON LITE™ - GHF"	3926.90.91	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 1% ad valorem AHKFTA – 1% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEP A – Zero* RCEP – Zero*
23-487	"UNITED VETPROLIN 82.5%"	2941.90.00	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



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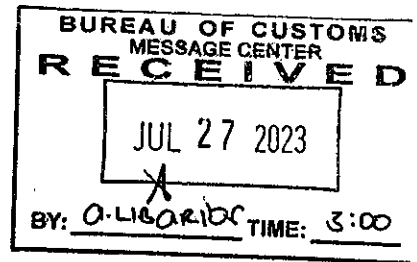
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-063

27 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 PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-319, 23-445, 23-456, 23-463, 23-477, and 23-487, issued by this Commission on 27 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

7/31
8:30

Encl: As stated

cc: The Secretary
Department of Finance
Manila

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

RECEIVED #4835

BY: *[Signature]*
DATE & TIME: 07-28-23



27 JUL 2023



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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 6307.90.90		23-319
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			27 July 2023
4	DESCRIPTION OF GOOD		
	"GRAINPRO® COLLAPSIBLE DRYER CASE II-75 (CDC II-75)"		
	Based on the product brochure and technical specifications submitted, subject article is a portable dryer intended for drying agricultural commodities using solar energy. It consists of a black woven coated polyethylene drying floor with inflatable side walls, pulling straps, flap cover, and heavy-duty zip fastener. The inflatable sidewalls are designed to protect the commodity from spillage. During night time or in case of rain, the dryer case can be folded, with the flap cover and zip fastener preventing the entry of water or moisture. Subject article has a drying area of 75 m ² and is supplied with a foot pump, cloth duct tape, and instruction manual.		
5	REASONS FOR CLASSIFICATION		
	Heading 63.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature.		
	In view thereof, subject article is classified under AHTN 2022 subheading 6307.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable preferential rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:		



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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



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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.
<p style="text-align: center;">AHTN 0902.30.10 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>		23-445	
		3	DATE ISSUED
		27 July 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN® OOLONG TEA POWDER”</p> <p>Based on the product information sheet, finished good specifications, product ingredient declaration, and product label submitted, subject article is a 100% Oolong tea made from the leaves of <i>Camellia sinensis</i>. It is in the form of a moss green powder packed in 30-g bottles. Subject article can be served as a drink or used as an ingredient for culinary and baking purposes.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 09.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers the different varieties of tea derived from the plants of the botanical genus <i>Thea</i> (<i>Camellia</i>). The heading also includes partly fermented tea (e.g., Oolong tea).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0902.30.10, 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) 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>	

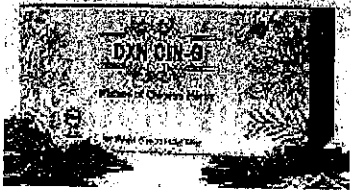




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 2106.90.99		23-456
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 7% ad valorem AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			27 July 2023

4	DESCRIPTION OF GOOD
	"DXN CIN-G"
	<p>Based on the product information sheet, manufacturing process flowcharts, product ingredients declaration, and product label submitted, subject article is a mixture of dried, cut or pieces of herbs and spices (kudzu root, white peony root, <i>Millettia dielsiana</i>, Chinese cassia, liquorice, clematis root, and large-leaf gentian root). Packed in cardboard boxes containing five pieces of 60-g foil packs, subject article is cooked for 20 minutes in 900 mL water before consumption as an herbal soup.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal "teas", (e.g., those having laxative, purgative, diuretic or carminative properties), including products which are claimed to offer relief from ailments or contribute to general health and well-being.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-456	

<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)	7	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem		23-463
		3	DATE ISSUED
			27 July 2023

4	DESCRIPTION OF GOOD
	“KETCHUP CONC N OS”
	<p>Based on the quality assurance and safety data sheets, and photograph of the packaging submitted, subject article is a mixture consisting of spices extractives, vegetable extractives, and sunflower oil, in the form of a clear yellow liquid with a strong characteristic odour. Packed in 18-kg high-density polyethylene (HDPE) pails, subject article is used as a flavouring in the manufacture of ketchup and ketchup blends.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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 3926.90.91		23-477
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - 1% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - 1% ad valorem AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			27 July 2023

4 DESCRIPTION OF GOOD

“GRAINPRO® COCOON LITE™ - GHF”

Based on the product information sheet, product brochure, and photograph of the product submitted, subject article is a lightweight indoor storage system for agricultural commodities. It is in the form of a white container made of cross-laminated low-density polyethylene (LDPE) with barrier. It also has flange and patch assemblies, polyethylene (PE) hermetic zipper, flexible inlet, inverted pocket, inspection port, and gas hermetic fumigation (GHF) inlet and outlet ports. With a capacity ranging from 5 to 300 metric tons (based on weight of wheat), subject article is designed for insecticide-free fumigation, specifically carbon dioxide (CO₂) fumigation flushing through the GHF inlet port, to immediately control any infestation and promote safe storage of maize, paddy, or other grains.



5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.

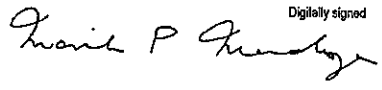
In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.91, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-477	

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)	1	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	1	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Philippines-European Free Trade Association Trade Agreement (Switzerland/Liechtenstein) (PH-EFTA FTA (CHE/LIE))	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Iceland) (PH-EFTA FTA (ISL))	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Norway) (PH-EFTA FTA (NOR))	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION
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.



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ACCG Memo No. 216-2023 p.12

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		23-487
		3	DATE ISSUED
			27 July 2023

4 DESCRIPTION OF GOOD

“UNITED VETPROLIN 82.5%”

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of packaging submitted, subject article is pure lincomycin hydrochloride in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine and poultry feeds at a dosage of 7 mg per kilogram of animal body weight, for five to seven days (twice a day), for the treatment of infections caused by microorganisms susceptible to lincomycin, such as *Mycoplasma pneumoniae*, swine dysentery, and enteritis associated with *E. coli* and *Salmonella*.

5 REASONS FOR CLASSIFICATION

Heading 29.41 of the ASEAN Harmonised Tariff Nomenclature (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.

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 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.

