



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 219-2023

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## MEMORANDUM

**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 :** 08 August 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 28 July 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-285	"GIVAUDAN BELL PEPPER BELL FLAVOR"	3302.10.30	MFN – 1% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
23-286	"GIVAUDAN HONEY FLAVOR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-287	"GIVAUDAN MAPLE FLAVOUR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-318	"GRAINPRO® COLLAPSIBLE DRYER CASE II-44 (CDC II-44)"	6307.90.90	<del>MFN – 15% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – 6% ad valorem</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>PH-EFTA FTA – (CHE/LIE) – Zero*</del> <del>PH-EFTA FTA (ISL) – Zero*</del> <del>PH-EFTA FTA (NOR) – Zero*</del> <del>PJCEPA – Zero*</del> <del>RCEP – Zero*</del>
23-387	"DXN® VINAIGRETTE"	2209.00.00	<del>MFN – 15% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA - 6% ad valorem*</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>
23-408	"VITALAMINO FORTE"	2309.90.20	<del>MFN - Zero</del>
23-443	"DXN® GEGEN PLUS CAPSULE"	2106.90.72	<del>MFN – 7% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – 7% ad valorem</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>
23-444	"DXN® FLORATHEMUM"	1211.90.17	<del>MFN – 3% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>
23-446	"DXN® JUJUBE FRUITS CHINESE RED DATES"	0804.10.00	<del>MFN – 3% ad valorem</del> <del>ACFTA – Zero*</del> <del>RCEP – Zero*</del>

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



# BUREAU OF CUSTOMS

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PROFESSIONALISM

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-447	"DXN® ROS L POWDER"	1211.90.17	<del>MFN – 3% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>
23-448	"DXN® ZHI YOBITE"	0403.20.91	<del>MFN – 7% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – 5% ad valorem*</del> <del>AJCEPA – Zero*</del> <del>AKFTA -7% ad valorem*</del> <del>RCEP – Zero*</del>
23-464	"LEE KUM KEE FINE SHRIMP SAUCE"	2103.90.21	<del>MFN – 7% ad valorem</del> <del>ACFTA – Zero*</del> <del>RCEP – Zero*</del>
23-474	"GRAINPRO® GRAINSAFE™ BAG – 1.0 GHF"	3926.90.91	<del>MFN – 1% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – 1% ad valorem</del> <del>AHKFTA – 1% ad valorem</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>PH-EFTA FTA (CHE/LIE) – Zero*</del> <del>PH-EFTA FTA (ISL) – Zero*</del> <del>PH-EFTA FTA (NOR) – Zero*</del> <del>PJEP A – Zero*</del> <del>RCEP – Zero*</del>
23-475	"GRAINPRO® FIBC HERMETIC POUCH™ - GHF"	3926.90.91	<del>MFN – 1% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – 1% ad valorem</del> <del>AHKFTA – 1% ad valorem</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>PH-EFTA FTA (CHE/LIE) – Zero*</del> <del>PH-EFTA FTA (ISL) – Zero*</del> <del>PH-EFTA FTA (NOR) – Zero*</del> <del>PJEP A – Zero*</del> <del>RCEP – Zero*</del>

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

*A Modernized and Credible Customs Administration That is Among the World's Best*

South Harbor, Gate 3, Port Area, Manila 1099

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# BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-497	"NEO MEDITRIL-I® (ENROFLOXACIN)"	3004.20.99	<del>MFN – 5% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>
23-499	"DOCTRIL® (ENROFLOXACIN)"	3004.20.91	<del>MFN – 5% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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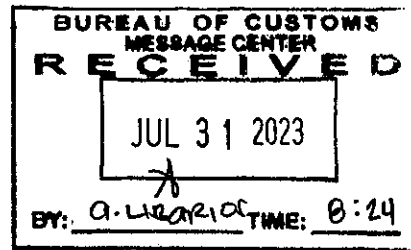
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-064

28 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**:

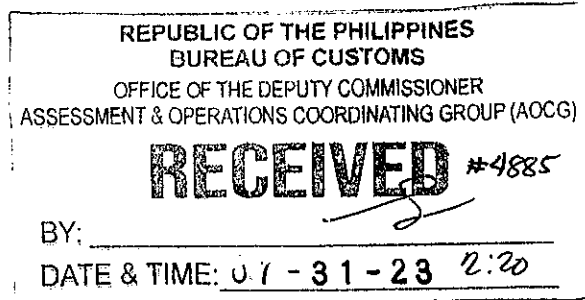
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 16 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-285, 23-286, 23-287, 23-318, 23-387, 23-408, 23-443, 23-444, 23-446, 23-447, 23-448, 23-464, 23-474, 23-475, 23-497, and 23-499, issued by this Commission on 28 July 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

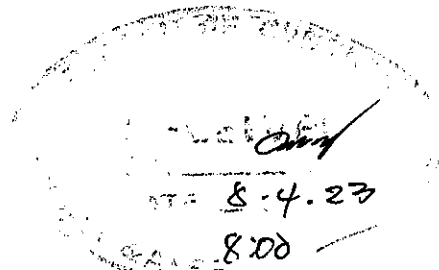
*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)

31 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 3302.10.30 MFN - 1% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		23-285	
		3	DATE ISSUED
		28 July 2023	

4	DESCRIPTION OF GOOD
<p align="center"><b>"GIVAUDAN BELL PEPPER BELL FLAVOR"</b></p> <p>Based on the product composition, manufacturing process flow diagram, certificate of analysis, technical and safety data sheets, photograph of the packaging, and sample submitted, subject article is an almost white to pale beige powder with a fresh, green vegetable taste. It is composed of potato maltodextrin, acacia gum, natural flavouring and nature-identical flavouring substances, and flavouring preparation. Packed in 10-kg boxes, subject article is used as a flavouring in the manufacture of dry sauces and soups, processed meats and sausages, and other savory products.</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 and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.</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 align="right">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





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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;"><b>AHTN 3302.10.30</b></p> <p><b>MFN - 1% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>          <b>ACFTA - Zero</b>  <b>AHKFTA - Zero</b>            <b>AIFTA - Zero</b>  <b>AJCEPA - Zero</b>            <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>		23-286	
		3	DATE ISSUED
		28 July 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“GIVAUDAN HONEY FLAVOR”</b></p> <p>Based on the certificate of analysis, technical data sheet, product ingredients listing, production process flowchart, product label, photograph of the product, and sample submitted, subject article is a flavouring preparation based on a mixture of odoriferous substances. It is in the form of a clear, yellowish to pale-yellow viscous liquid with a sweet and spicy taste. It is composed of propylene glycol, triacetin, nature-identical flavouring substances, flavouring preparations, and natural flavouring substances. Packed in 25-kg jerrycans, subject article is used as an ingredient in confectionery, concentrated syrups, tea, and yoghurt drinks, among others.</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 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.
	23-286

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.





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REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>   <b>TCC (AR) NO.</b>			
<p style="text-align: center;"><b>AHTN 3302.10.30</b></p> <p><b>MFN - 1% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>          <b>ACFTA - Zero</b>  <b>AHKFTA - Zero</b>            <b>AIFTA - Zero</b>  <b>AJCEPA - Zero</b>            <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>	<b>23-287</b>			
	<table border="1"> <tr> <td data-bbox="1075 589 1134 629"><b>3</b></td> <td data-bbox="1134 589 1487 629"><b>DATE ISSUED</b></td> </tr> <tr> <td colspan="2" data-bbox="1075 629 1487 835" style="text-align: center;"><b>28 July 2023</b></td> </tr> </table>	<b>3</b>	<b>DATE ISSUED</b>	<b>28 July 2023</b>
<b>3</b>	<b>DATE ISSUED</b>			
<b>28 July 2023</b>				

<b>4</b>   <b>DESCRIPTION OF GOOD</b>
<p style="text-align: center;"><b>“GIVAUDAN MAPLE FLAVOUR”</b></p> <p>Based on the technical and safety data sheets, ingredients listing, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a flavouring preparation based on a mixture of odoriferous substances. It is in the form of an opaque, dark brown to blackish-brown, viscous liquid with a sweet taste. It is composed of invert sugar, caramel colour, propylene glycol, water, citric acid, nature-identical flavouring substances, natural flavouring substances, and flavouring preparations. Packed in 25-kg jerrycans, subject article is used as an ingredient in confectionery, baked goods, and milk drinks, among others.</p>
<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>
<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 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>



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2	TCC (AR) NO.
23-287	

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.



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;"><b>AHTN 6307.90.90</b></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>AFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>PH-EFTA FTA (CHE/LIE) - Zero</td> <td>PH-EFTA FTA (ISL) - Zero</td> </tr> <tr> <td>PH-EFTA FTA (NOR) - Zero</td> <td>PJEPA - Zero</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	AFTA - 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		<table border="1"> <tr> <td data-bbox="1031 418 1359 450"><b>2   TCC (AR) NO.</b></td> </tr> <tr> <td data-bbox="1031 450 1359 495" style="text-align: center;">23-318</td> </tr> <tr> <td data-bbox="1031 495 1359 526"><b>3   DATE ISSUED</b></td> </tr> <tr> <td data-bbox="1031 526 1359 775" style="text-align: center;">28 July 2023</td> </tr> </table>	<b>2   TCC (AR) NO.</b>	23-318	<b>3   DATE ISSUED</b>	28 July 2023
MFN - 15% ad valorem	ATIGA - Zero																		
AANZFTA - Zero	ACFTA - Zero																		
AHKFTA - 6% ad valorem	AFTA - Zero																		
AJCEPA - Zero	AKFTA - Zero																		
PH-EFTA FTA (CHE/LIE) - Zero	PH-EFTA FTA (ISL) - Zero																		
PH-EFTA FTA (NOR) - Zero	PJEPA - Zero																		
RCEP - Zero																			
<b>2   TCC (AR) NO.</b>																			
23-318																			
<b>3   DATE ISSUED</b>																			
28 July 2023																			
<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>"GRAINPRO® COLLAPSIBLE DRYER CASE II-44 (CDC II-44)"</b></p> <p>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 44 m<sup>2</sup> and is supplied with a foot pump, cloth duct tape, and instruction manual.</p>																			
<b>5   REASONS FOR CLASSIFICATION</b>  <p>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.</p> <p>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:</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)	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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AOCG Memo No. 219-2023 p-13

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 2209.00.00</p> <p>MFN - 15% ad valorem                      ATIGA - Zero  AANZFTA - Zero                                      ACFTA - Zero  AHKFTA - 6% ad valorem                      AIFTA - Zero  AJCEPA - Zero    AKFTA - Zero  RCEP - Zero</p>		<p style="text-align: center;">23-387</p> <hr/> <p>3      DATE ISSUED</p> <p style="text-align: center;">28 July 2023</p>	

4      DESCRIPTION OF GOOD

**“DXN® VINAIGRETTE”**

Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is a rice vinegar flavoured with *Ganoderma lucidum*. It is in the form of a dark-brown liquid packed in 285-mL and 700-mL bottles. Subject article is consumed as a food supplement drink after diluting 30 mL of the product with 200 mL of water and adding fruit enzyme or honey to taste.

5      REASONS FOR CLASSIFICATION

Heading 22.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers vinegar and substitutes for vinegar obtained from acetic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes varieties of vinegar, distinguished according to their origin, among others, vinegar obtained from cereal grains, molasses, hydrolysed potatoes, lactoserum, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2209.00.00, 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:



2	TCC (AR) NO.
23-387	

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
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-408
		<b>3</b>	<b>DATE ISSUED</b>
			28 July 2023

**4 DESCRIPTION OF GOOD****"VITALAMINO FORTE"**

Based on the brochure, product specifications, certificate of formulation, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), and product label submitted, subject article is a feed supplement in the form of an orange liquid. It is composed of vitamins (Vitamin A, Vitamin D<sub>3</sub>, Vitamin E, Vitamin B<sub>1</sub>, and Vitamin B<sub>2</sub>, among others), minerals (sodium propionate, sodium chloride, magnesium sulphate, and manganese sulphate, among others), and amino acids (glutamic acid, alanine, arginine, and cystine, among others). Packed in 1-L and 5-L high-density polyethylene (HDPE) bottles, subject article is added in various dosages to the drinking water of swine, poultry, ovines, and bovines, to improve Feed Conversion Rate (FCR) and immunity, and minimize stress caused by medication, vaccination, diseases, transport, extreme temperature or weather changes, moulting, and peak laying periods, among others.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72		23-443
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			28 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DXN® GEGEN PLUS CAPSULE”</b>
	<p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a food supplement in the form of a light-brown powder containing <i>Pueraria lobata</i> (Gegen), <i>Paeonia lactiflora</i>, <i>Spatholobus suberectus</i>, and <i>Cinnamomum cassia</i>, contained in a transparent capsule. Packed in plastic bottles containing 30 or 90 pieces of 350-mg capsules, subject article is recommended to be taken at three capsules per day for the maintenance of general health.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable preferential 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.
23-443	

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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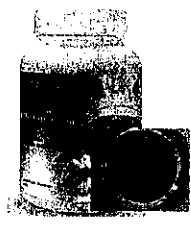


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1211.90.17		23-444
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			28 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“DXN® FLORATHEMUM”</b></p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowcharts, product ingredient declaration, product label, and photograph of the product submitted, subject article is an herbal tea made from 100% dried wild chrysanthemum. It has a slightly sweet taste and is produced by sun drying washed chrysanthemum plants, followed by cutting and machine drying. Packed in 60-g white plastic bottles, 3 g (three scoops) of subject article is to be soaked in 200 mL of hot water for three to five minutes prior to its consumption as tea.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 12.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here.</p> <p>Certain plants or parts of plants (including seeds or fruits) of this heading may be put up (e.g., in sachets) for making herbal infusions or herbal “teas”. Such products consisting of plants or parts of plants (including seeds or fruits) of a single species (e.g., peppermint “tea”) remain classified in this heading.</p> <p>Further, while the term “medicaments” within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term “pharmacy” has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents).</p>



In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.17, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	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

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AOCG Memo No. 219-2023 p 20

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 0804.10.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-446</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">28 July 2023</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>"DXN® JUJUBE FRUITS CHINESE RED DATES"</b></p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowcharts, product ingredient declaration, and product label submitted, subject articles are dried seedless jujubes (red dates) packed in 300-g sachets. These can be consumed directly or added to food preparations, such as desserts and soups.</p>
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 8 state that this Chapter covers fruit, nuts and peel of citrus fruit or melons (including watermelons), generally intended for human consumption (whether as presented or after processing). They may be fresh (including chilled), frozen (whether or not previously cooked by steaming or boiling in water or containing added sweetening matter) or dried (including dehydrated, evaporated or freeze-dried), among others. The Chapter also includes dried fruit (e.g., dates and prunes), the exterior of which may be covered with a deposit of dried natural sugar thus giving the fruit an appearance somewhat similar to that of the crystallised fruit of heading 20.06.</p> <p>Heading 08.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 0804.10.00, 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 <i>MariLou P. Mendoza</i> Digitally signed <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>
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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1211.90.17</b>		<b>23-447</b>
	<b>MFN - 3% ad valorem</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - Zero</b> <b>AKFTA - Zero</b>		<b>28 July 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DXN® ROS L POWDER”</b>
	<p>Based on the product information sheet, finished good specifications, manufacturing process flowcharts, ingredient declaration, and product label submitted, subject article is a maroon powder produced from grinding the dried calyx of roselle plant (<i>Hibiscus sabdariffa</i>), followed by sieving and packing. Packed in 30-g bottles, subject article is recommended to be consumed as a beverage once a day to maintain general health. It is prepared by mixing a half scoop (1.8 g) of the powder with 100 mL of warm water and stirring well thereafter.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 12.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here.</p> <p>Certain plants or parts of plants (including seeds or fruits) of this heading may be put up (e.g., in sachets) for making herbal infusions or herbal “teas”. Such products consisting of plants or parts of plants (including seeds or fruits) of a single species (e.g., peppermint “tea”) remain classified in this heading.</p> <p>Further, while the term “medicaments” within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term “pharmacy” has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.17, with a Most Favoured Nation (MFN) rate of duty of 3% 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. 219-2023 P. 22

2	TCC (AR) NO.
23-447	

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

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AOCG Memo No. 219-2023 P. 23


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 0403.20.91</p> <table border="0"> <tr> <td>MFN - 7% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - 5% ad valorem</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - 7% ad valorem</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 7% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - 5% ad valorem	AJCEPA - Zero	AKFTA - 7% ad valorem	RCEP - Zero		<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-448</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">28 July 2023</p>
MFN - 7% ad valorem	ATIGA - Zero										
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - Zero	AIFTA - 5% ad valorem										
AJCEPA - Zero	AKFTA - 7% ad valorem										
RCEP - Zero											

<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“DXN® ZHI YOBITE”</b></p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredients declaration, and product label submitted, subject article is a freeze-dried, flavoured yogurt in the form of yellowish cubes. It is produced by fermenting pasteurized full cream milk and fresh milk with yogurt culture, followed by adding Ganoderma extract (flavouring), blast freezing, cube cutting, deep freezing, and vacuum drying. Subject article is packed in 30-g resealable pouches.</p> 
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved.</p> <p>Further, apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, 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>
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2	TCC (AR) NO.
23-448	

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)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	7	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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.21 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-464
		<b>3</b>	<b>DATE ISSUED</b>
			28 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"LEE KUM KEE FINE SHRIMP SAUCE"</b>
	<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photographs of the product submitted, subject article is a faint pink-purple and smooth pasty sauce produced by grinding and mixing ground shrimps and salt, followed by fermentation, and filtering. Packed in 227-g and 340-g glass bottles; and in 1-kg plastic jars, subject article is used in marinating, steaming, or stir-frying.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.).</p> <p>Further, the Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 2103.90.21 state that belachan (also written belacan or blachan) is a condiment prepared from fermented shrimps. It is brownish in colour and normally presented in block form. It has a pungent smell. Belachan is used as an ingredient in many dishes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.21, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



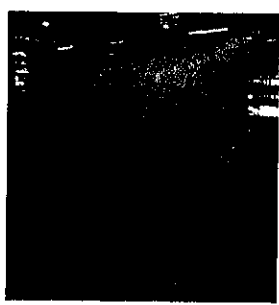


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3926.90.91</b>		<b>23-474</b>
	MFN - 1% ad valorem <b>ATIGA - Zero</b> AANZFTA - Zero <b>ACFTA - 1% ad valorem</b> AHKFTA - 1% ad valorem <b>AIFTA - Zero</b> AJCEPA - Zero <b>AKFTA - Zero</b> PH-EFTA FTA (CHE/LIE) - Zero <b>PH-EFTA FTA (ISL) - Zero</b> PH-EFTA FTA (NOR) - Zero <b>PJEPA - Zero</b> RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>28 July 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“GRAINPRO® GRAINSAFE™ BAG - 1.0 GHF”</b></p> <p>Based on the product information sheet, product brochure, and photograph of the product submitted, subject article is a white, gas-tight, waterproof, and ultraviolet (UV)-resistant portable storage bag made of ultra-hermetic polyvinyl chloride (PVC) material with an inlet port for easy fumigation and a zipper system. It is used in storing grains and seeds normally placed at ground level, such as on a concrete pavement or on a pallet. Having a capacity of 1,000 kg (based on wheat), subject article is designed for insecticide-free fumigation, specifically carbon dioxide fumigation flushing through the gas hermetic fumigation (GHF) inlet port, to immediately control any infestation and for the safe storage of durable agricultural commodities, such as barley, oats, and paddy.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 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 gluing together sheets of plastics.</p> <p>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:</p>



2	TCC (AR) NO.
	23-474

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

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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

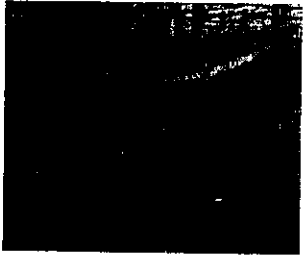


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3926.90.91</b>		<b>23-475</b>
	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	<b>3</b>	<b>DATE ISSUED</b>
			<b>28 July 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GRAINPRO® FIBC HERMETIC POUCH™ - GHF”</b>
	<p>Based on the product information sheet, product brochure, and photograph of the product submitted, subject article is a green hermetic pouch made of a lightweight and high strength polyethylene (PE), with a barrier layer, two-track PE zipper, and a gas hermetic fumigation (GHF) inlet port for easy fumigation. It is designed for insecticide-free fumigation, specifically carbon dioxide fumigation flushing through the GHF inlet port, to preserve and protect dry agricultural commodities, such as barley, oats, cashew nuts, and paddy. It eliminates insect infestations while products are in transit, reduces the oxidation of commodities and development of microorganisms, and inhibits and controls mold growth. Available in small and medium sizes with dimensions (LxWxH) of 115 cm x 115 cm x 110 cm and 115 cm x 115 cm x 220 cm, respectively, subject article is designed as an outer liner for flexible intermediate bulk containers (FIBC) or big bags.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 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.</p> <p>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:</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)	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

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.20.99</b>		<b>23-497</b>
	MFN - 5% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>28 July 2023</b>

**4 DESCRIPTION OF GOOD**

**"NEO MEDITRIL-I® (ENROFLOXACIN)"**

Based on the technical specifications of finished product, Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of analysis, product brochure, manufacturing process flowchart, unit dose and batch production formulation, and product label submitted, subject article is an antibacterial sterile, pale yellow solution for injection containing 100 mg of enrofloxacin per mL of solution. It is indicated for the treatment of swine enzootic pneumonia (SEP), *Haemophilus sp.* infection, atrophic rhinitis (AR), pasteurellosis, and digestive disorder in swine; and for the treatment of chronic respiratory diseases (CRD) complex, colibacillosis, coryza, fowl cholera, and other bacterial infection in poultry. Packed in 20 mL or 100 mL Type I clear glass vials, subject article is to be administered via intramuscular injection at a dosage depending on the severity of the animals' disease.

**5 REASONS FOR CLASSIFICATION**

Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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:



AOCG Memo No. 219-2023 p. 31

2	TCC (AR) NO.
	23-497

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

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AOCG Memo No. 219-2023 p. 32

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 3004.20.91	23-499												
<table border="0"> <tr> <td>MFN - 5% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 5% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<table border="1"> <tr> <td data-bbox="1046 495 1367 528">3   DATE ISSUED</td> </tr> <tr> <td data-bbox="1046 528 1367 701" style="text-align: center;">28 July 2023</td> </tr> </table>	3   DATE ISSUED	28 July 2023
MFN - 5% ad valorem	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
3   DATE ISSUED													
28 July 2023													

4   DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“DOCTRIL® (ENROFLOXACIN)”</b></p> <p>Based on the technical specifications, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, certificate of analysis, composition of the product, and product label submitted, subject article is an antibacterial/anti-infective water-soluble white to almost pink powder. It contains 120 g enrofloxacin (active ingredient) with colloidal silicon dioxide and dextrose anhydrous (as excipients) per kilogram of the powder. Packed in 5-g, 10-g, 50-g 100-g, and 250-g sachets in a box, subject article is administered to poultry at a dosage of 1 gram per 2 liters of drinking water for three to five consecutive days, for the treatment of chronic respiratory disease (CRD) complex, colibacillosis, coryza, and fowl cholera.</p>

5   REASONS FOR CLASSIFICATION
<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.91, with a Most Favoured Nation (MFN) rate of duty of 5% 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.
	23-499

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

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