



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 235-2023

## 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 *V.S.*  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 14 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 10 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-433	"UNITED ZINOMIN 98%"	2817.00.10	MFN – 5% ad valorem ACFTA – Zero* RCEP – Zero*
23-462	"FC SAGE"	3302.10.30	MFN – 1% ad valorem
23-500	"HEPATOLIN™"	2309.90.20	MFN – Zero AIFTA – Zero*
23-507	"DYDROGEST (DYDROGESTERONE)"	3004.39.00	MFN – 1% ad valorem AIFTA – Zero*
23-515	"FORTEVIT®"	2309.90.20	MFN – Zero 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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AOCG Memo No. 235-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-516	"BULLA® AUSTRALIAN STYLE YOGHURT MANGO"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-517	"BULLA® AUSTRALIAN STYLE YOGHURT VANILLA"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-518	"BULLA® AUSTRALIAN STYLE YOGHURT STRAWBERRY"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-519	"BULLA® GREEK STYLE NATURAL YOGHURT"	0403.20.99	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-520	"BULLA® AUSTRALIAN STYLE YOGHURT NATURAL"	0403.20.99	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-527	"UNITED APLM 2500"	3003.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-528	"UNITED QILI-FE"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-537	"DXN GANOZHI LIPSTICK PEARLY PINK"	3304.10.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-540	"DXN GANOZHI LIPSTICK COCO RED"	3304.10.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-547	"DXN GANOZHI LIPSTICK PEARLY RED"	3304.10.00	MFN – 7% 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).**

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

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# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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ACCOUNTABILITY

AOCG Memo No. 235-2023 p. 3

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-548	"DXN GANOZHI LIPSTICK PEARLY GRAPE"	3304.10.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-549	"DXN GANOZHI LIPSTICK CORAL PINK"	3304.10.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-550	"UNITED NCNMAX 9900"	2936.29.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-551	"TILMICOSIN PHOSPHATE"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-552	"UNITED PHARCOMIN"	2833.29.90	MFN – Zero ACFTA – Zero* RCEP – Zero*

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

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**



RECEIVED

BY: Amro 3:08  
DATE & TIME: 08-11-23

AOCG Memo No. 235-2023 p-4

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

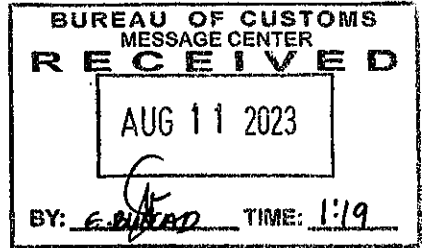


TCOC Ref. No. 23-067

10 August 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 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-433, 23-462, 23-500, 23-507, 23-515, 23-516, 23-517, 23-518, 23-519, 23-520, 23-527, 23-528, 23-537, 23-540, 23-547, 23-548, 23-549, 23-550, 23-551, and 23-552, issued by this Commission on 10 August 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

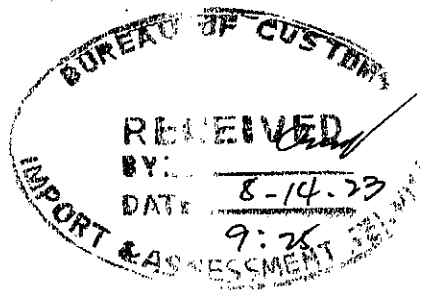
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

8/14  
9:30

**MARILOU P. MENDOZA**  
Chairperson

Encl: *As stated*  
cc: *The Secretary*  
*Department of Finance*  
*Manila*



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AOCG Memo No. 235-2023 p-5

REPUBLIC OF THE PHILIPPINES

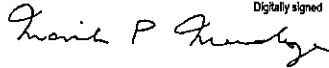
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<b>AHTN 2817.00.10</b> <b>MFN - 5% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-433</b>	
		3	<b>DATE ISSUED</b>
		<b>10 August 2023</b>	

4	<b>DESCRIPTION OF GOOD</b>
<b>"UNITED ZINOMIN 98%"</b>	
<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure feed-grade zinc oxide in the form of a white to yellowish-white powder. It is administered to swine for the prevention of parakeratosis, and to poultry for their normal growth, enhancement of feather development, and for the improvement of egg production and hatchability. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at a rate of 5 to 50 grams per ton of feed for swine and at 5 to 10 grams per ton of feed for poultry.</p>	

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.17 of the AHTN 2022 covers zinc oxide; zinc peroxide. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that zinc oxide (zinc white) (ZnO) is obtained by burning zinc vapour with oxygen from air. The zinc vapour is obtained by vaporising metallic zinc (indirect or French process) or by the reduction of oxidic zinc raw materials like zinc ores (roasted blende, calamine – heading 26.08) with carbon (direct or American process). In these processes, the oxide is collected in bag houses or chambers forming deposits of increasingly pure oxides. In the wet process, zinc is leached from zinc containing raw materials and then precipitated as zinc hydroxide or carbonate. The precipitate is filtered, washed, dried and calcinated to ZnO. Zinc oxide is a fine white powder which turns yellow on heating. It is of amphoteric nature, soluble in acids and alkalis.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2817.00.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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>FOR THE COMMISSION</p> <p><i>Digitally signed</i></p>  <p><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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AOCG Memo No. 235-2023 p.6

REPUBLIC OF THE PHILIPPINES

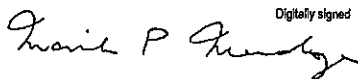
TARIFF COMMISSION

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		23-462	
		3	DATE ISSUED
		10 August 2023	

4	DESCRIPTION OF GOOD
<p><b>"FC SAGE"</b></p> <p>Based on the product information sheet, quality assurance and safety data sheets, manufacturing process flowchart, photograph of the packaging, and sample submitted, subject article is a blended spray-dried flavouring preparation composed of extractives of sage and modified corn starch. It is in the form of a white powder with characteristic odour. Packed in a 45.36-kg fiber drum with inner polyethylene (PE) bag, subject article is used as a flavouring in the manufacture of food 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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <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)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero AIFTA - Zero		23-500
		3	<b>DATE ISSUED</b>
			10 August 2023

4 DESCRIPTION OF GOOD

“HEPATOLIN™”

Based on the physico-chemical properties of finished product, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, certificate of analysis, batch manufacturing formula, and product label submitted, subject article is a performance-enhancing liver tonic for poultry. It is in the form of a light to dark brown viscous liquid composed of tricholine citrate, inositol, vitamin B<sub>12</sub>, protein hydrolysate, liver extract, methyl sulfonyl methane, biotin, selenium, and vitamin E, among others. Packed in 250-mL, 500-mL, and 1-L co-extruded (COEX) plastic bottles, and in 5-L and 20-L carboys, subject article is added to drinking water of poultry to improve their vitality, health, and fighting ability; to inhibit mold growth and increase productivity; and to improve liver function and protect the animals from various toxins.

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). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). 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 and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

MARILOU P. MENDOZA  
Chairperson

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





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3004.39.00 MFN - 1% ad valorem AIFTA - Zero		23-507
		<b>3</b>	<b>DATE ISSUED</b>
			10 August 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DYDROGEST (DYDROGESTERONE)”</b>
	<p>Based on the package insert, Certificate of Product Registration from the Food and Drug Administration (FDA), description and composition, and photograph of the product submitted, subject article is a white round, biconvex, film-coated tablet containing 10 mg of dydrogesterone and excipients. Dydrogesterone is a progestogen (pregnadien derivative) indicated for the treatment of endometriosis, dysmenorrhea, infertility as a result of corpus luteum insufficiency, and dysfunctional uterine bleeding, among others. Packed in carton boxes containing two blister packs with 10 tablets each, subject article is to be taken orally at a dosage depending on the patient's condition.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <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>
	AHTN 2309.90.20		23-515
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		<b>3</b>
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		<b>DATE ISSUED</b>
			10 August 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“FORTEVIT®”</b></p> <p>Based on the product specifications, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, certificate of analysis, unit dose and batch formulation, and product label submitted, subject article is a vitamin supplement in the form of a water-soluble orange-brown powder. It is composed of vitamins A, B<sub>1</sub>, B<sub>2</sub>, B<sub>6</sub>, B<sub>12</sub>, C, D<sub>3</sub>, E, and K<sub>3</sub>; folic acid; biotin; calcium-D-pantothenate; nicotinic acid; and dextrose. Packed in 5-g, 10-g, 50-g, 100-g, and 250-g sachets, and in boxes containing 200 pieces of 100-g sachets, subject article is added, at a dosage of 10 g per 15 to 120 L of drinking water of poultry, to stimulate growth, egg production and hatchability; and reduce stress while supporting treatment of infectious diseases and vitamin deficiencies.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). 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.</p> <p>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 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.
23-515	

<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)	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)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-516
		3	<b>DATE ISSUED</b>
			10 August 2023

4	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>"BULLA® AUSTRALIAN STYLE YOGHURT MANGO"</b></p> <p>Based on the finished good export information, manufacturing process flowchart, and photograph of the product submitted, subject article is an Australian-style, mango-flavoured thick yoghurt. It is made from fresh skim milk, milk solids, fresh cream, mango puree, sugar, water, reconstituted lemon juice, thickeners, carrot juice concentrate, natural flavour, and live yoghurt cultures. Subject article is packed in 160-g and 900-g cups.</p> 

5	<b>REASONS FOR CLASSIFICATION</b>
	<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. 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; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; 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 align="right">FOR THE COMMISSION 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>



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 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-517
		<b>3</b>	<b>DATE ISSUED</b>
			10 August 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BULLA® AUSTRALIAN STYLE YOGHURT VANILLA”</b>
	<p>Based on the finished good export information, manufacturing process flowchart, and photograph of the product submitted, subject article is an Australian-style, vanilla-flavoured thick yoghurt. It is made from fresh skim milk, milk solids, fresh cream, sugar, water, thickener, natural vanilla flavours, acidity regulators, and live yogurt cultures. Subject article is packed in 160-g cups.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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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.

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. 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.

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; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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



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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 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-518
		<b>3</b>	<b>DATE ISSUED</b>
			10 August 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"BULLA® AUSTRALIAN STYLE YOGHURT STRAWBERRY"</b>
	<p>Based on the finished good export information, manufacturing process flowchart, and photograph of the product submitted, subject article is an Australian-style, strawberry-flavoured thick yoghurt. It is made from fresh skim milk, milk solids, fresh cream, strawberry puree, sugar, water, purple carrot concentrate, blackcurrant juice concentrate, natural flavours, thickener, acidity regulators, and live yoghurt cultures. Subject article is packed in 160-g, 500-g, and 900-g cups.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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. 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; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <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)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 0403.20.99 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero</p>		23-519	
		3	<b>DATE ISSUED</b>
		10 August 2023	

4	<b>DESCRIPTION OF GOOD</b>
<p><b>"BULLA® GREEK STYLE NATURAL YOGHURT"</b></p> <p>Based on the product specifications, manufacturing process flowchart, and photograph of the product submitted, subject article is a Greek-style, thick, creamy and smooth yoghurt. It is made from fresh skim milk, fresh cream, milk solids, and live yoghurt culture. Subject article is packed in 1-kg plastic cups, and sealed with a foil and a plastic overlid.</p>	



5	<b>REASONS FOR CLASSIFICATION</b>
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Heading 04.03 of the ASEAN Harmonised Tariff Nomenclature (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.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

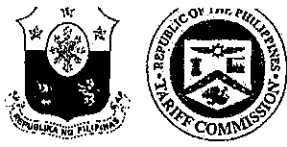
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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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 0403.20.99 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-520
		<b>3</b>	<b>DATE ISSUED</b>
			10 August 2023

**4 DESCRIPTION OF GOOD**

**“BULLA® AUSTRALIAN STYLE YOGHURT NATURAL”**

Based on the finished good export information, manufacturing process flowchart, and photograph of the product submitted, subject article is an Australian-style, unflavoured thick yoghurt. It is made from fresh skim milk, milk solids, fresh cream, and live yoghurt cultures. Subject article is packed in 160-g, 500-g, and 900-g cups.

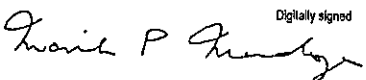


**5 REASONS FOR CLASSIFICATION**

Heading 04.03 of the ASEAN Harmonised Tariff Nomenclature (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.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION  
*Digitally signed*  
  
**MARILOU P. MENDOZA**  
Chairperson

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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 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-527
		<b>3</b>	<b>DATE ISSUED</b>
			10 August 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNITED APLM 2500"</b>
	<p>Based on the specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing procedure, and product label submitted, subject article is an anticoccidial/antiparasitic feed premix powder containing 250 g amprolium per kilogram feed premix, and carrier. It is indicated for the treatment of coccidiosis in poultry caused by <i>Eimeria tenella</i>, <i>E. maxima</i>, <i>E. mivati</i>, <i>E. necatrix</i>, <i>E. brunette</i>, and <i>E. acervulina</i>. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is administered by mixing with poultry feed at a dosage of 2 kg per ton of feed for five to seven days.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION  
Digitally signed  
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

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AOCG Memo No. 235-2023 p. 17

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 ACFTA - Zero RCEP - Zero		23-528
		<b>3</b>	<b>DATE ISSUED</b>
			10 August 2023

**4 DESCRIPTION OF GOOD**

**“UNITED QILI-FE”**

Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a chelated mineral feed premix, in the form of a smooth, brown powder. It is composed of glycine, iron sulfate, and water. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons, subject article is administered by mixing with animal feeds at a dosage of 2 to 250 g per ton of feed for the treatment and prevention of iron deficiency in swine, poultry, cattle, and aquatic animals.

**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, for use in making complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

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; 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

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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 3304.10.00</b>		<b>23-537</b>
	MFN - 7% 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>10 August 2023</b>

**4 DESCRIPTION OF GOOD**

**“DXN GANOZHI LIPSTICK PEARLY PINK”**

Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, product label, and photograph of the product submitted, subject article is a lipstick with a pearly pink colour. It is made from *Ricinus communis* (castor) seed oil, octyldodecanol, C<sub>12-15</sub> alkyl benzoate, *Euphorbia cerifera* (candelilla) wax, polyethylene, mica, beeswax, CI 77891, cetyl alcohol, *Copernicia cerifera* (carnauba) wax, and hydrogenated polyisobutene, among others. Subject article is packed in boxes containing 12 pieces of lipstick cases.



**5 REASONS FOR CLASSIFICATION**

Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, lipsticks and other lip make-up preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 3304.10.00, 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:



2	TCC (AR) NO.
23-537	

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)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 3304.10.00</b></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 - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 7% 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="1066 490 1157 593"> <p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-540</p> </td> <td data-bbox="1157 490 1503 593"></td> </tr> <tr> <td data-bbox="1066 593 1157 846"> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">10 August 2023</p> </td> <td data-bbox="1157 593 1503 846"></td> </tr> </table>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-540</p>		<p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">10 August 2023</p>	
MFN - 7% ad valorem	ATIGA - Zero														
AANZFTA - Zero	ACFTA - Zero														
AHKFTA - Zero	AIFTA - Zero														
AJCEPA - Zero	AKFTA - Zero														
RCEP - Zero															
<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-540</p>															
<p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">10 August 2023</p>															
<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“DXN GANOZHI LIPSTICK COCO RED”</b></p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is a lipstick with a coco red colour. It is made from <i>Ricinus communis</i> (castor) seed oil, octyldodecanol, <i>Euphorbia cerifera</i> (candelilla) wax, polyethylene, beeswax, <i>Copernicia cerifera</i> (carnauba) wax, mica, <i>Butyrospermum parkii</i> (shea butter), and <i>Aloe barbadensis</i> (aloe vera) extract, among others. Subject article is packed in boxes containing 12 pieces of lipstick cases.</p>															
<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, lipsticks and other lip make-up preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.10.00, 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.
23-540	

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</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3304.10.00</b>		<b>23-547</b>
	MFN - 7% 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>10 August 2023</b>

**4 DESCRIPTION OF GOOD**

**“DXN GANZOHI LIPSTICK PEARLY RED”**

Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, product label, and photograph of the product submitted, subject article is a lipstick with a pearly red colour. It is made from *Ricinus communis* (castor) seed oil, octyldodecanol, C<sub>12-15</sub> alkyl benzoate, *Euphorbia cerifera* (candelilla) wax, polyethylene, beeswax, CI 15850, cetyl alcohol, *Copernicia cerifera* (carnauba) wax, and hydrogenated polyisobutene, among others. Subject article is packed in boxes containing 12 pieces of lipstick cases.



**5 REASONS FOR CLASSIFICATION**

Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, lipsticks and other lip make-up preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 3304.10.00, 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:



2	TCC (AR) NO.
23-547	

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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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 3304.10.00</b>		<b>23-548</b>
	MFN - 7% 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>10 August 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DXN GANOZHI LIPSTICK PEARLY GRAPE”</b>
	<p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, product label, and photograph of the product submitted, subject article is a lipstick with a pearly grape colour. It is made from <i>Ricinus communis</i> (castor) seed oil, octyldodecanol, <i>Euphorbia cerifera</i> (candelilla) wax, beeswax, <i>Copernicia cerifera</i> (carnauba) wax, mica, <i>Butyrospermum parkii</i> (shea butter), and <i>Aloe barbadensis</i> (aloe vera) extract, among others. Subject article is packed in boxes containing 12 pieces of lipstick cases.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, lipsticks and other lip make-up preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.10.00, 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.
23-548	

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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## 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 3304.10.00</b></p> <p>MFN - 7% ad valorem      ATIGA - Zero  AANZFTA - Zero              ACFTA - Zero  AHKFTA - Zero                AIFTA - Zero  AJCEPA - Zero                AKFTA - Zero  RCEP - Zero</p>	23-549
	3   DATE ISSUED
10 August 2023	

## 4 | DESCRIPTION OF GOOD

## "DXN GANOZHI LIPSTICK CORAL PINK"

Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, product label, and photograph of the product submitted, subject article is a lipstick with a light peach to light pinkish-peach colour. It is made from *Ricinus communis* (castor) seed oil, octyldodecanol, *Euphorbia cerifera* (candelilla) wax, beeswax, C<sub>12-15</sub> alkyl benzoate, *Copernicia cerifera* (carnauba) wax, polyethylene, CI 77891, and *Butyrospermum parkii* (shea butter), among others. Subject article is packed in boxes containing 12 pieces of lipstick cases.



## 5 | REASONS FOR CLASSIFICATION

Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, lipsticks and other lip make-up preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 3304.10.00, 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:

2	TCC (AR) NO.
23-549	

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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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 2936.29.00</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-550</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>10 August 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“UNITED NCNMAX 9900”</b>
	<p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure feed-grade niacin in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg and 25-kg cartons, subject article is to be added to animal feeds at various dosages for three to seven days for the prevention and treatment of niacin deficiency in cattle, swine, and poultry.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamin PP (also known as nicotinic acid and nicotinamide, or vitamin B<sub>3</sub>) and derivatives thereof used primarily as vitamins. Vitamin PP is the anti-pellagra vitamin essential for growth, oxidations, cellular respiration, protein and carbohydrate metabolism. It includes nicotinic acid (INN) (pyridine-β-carboxylic acid, niacin). Animal sources (e.g., liver, kidney, fresh meat of mammals and certain kinds of fish) and vegetable sources (brewers' yeast, cereal germs and pericarp, etc.). Obtained synthetically. Colourless crystals, soluble in alcohol, liposoluble; relatively stable to heat and oxidation.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.29.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <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)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 2941.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero</p>		23-551	
		3	<b>DATE ISSUED</b>
		10 August 2023	

## 4 DESCRIPTION OF GOOD

**"TILMICOSIN PHOSPHATE"**

Based on the finished product specifications, manufacturing process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a white or light-yellow powder containing 85% (minimum) tilmicosin phosphate (a macrolide antibiotic), produced from tylosin tartrate. It is indicated for the treatment and control of pneumonia in swine caused by *Actinobacillus pleuropneumoniae*, *Mycoplasma hyopneumoniae*, and *Pasturella multocoda*. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine feeds at a rate of 400 grams per ton of feed for five to seven days.

## 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. They are chemically diverse and include macrolides, e.g., erythromycin\*, amphotericin B, tylosin.

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

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	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2833.29.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-552
		3	<b>DATE ISSUED</b>
			10 August 2023

4	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>"UNITED PHARCOMIN"</b></p> <p>Based on the product specifications, manufacturing process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is pure cobalt sulphate (CoSO<sub>4</sub>·7H<sub>2</sub>O). It is in the form of orange crystals which become red after losing the crystal water. Packed in 10-kg, 15-kg, 20-kg, and 25-kg fiber drums, subject article is to be added to animal feeds at a dosage of 50 to 100 grams per ton of feed, to prevent and treat anemia, enhance appetite, and improve the volume and oxygen-carrying capacity of the blood of animals.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.33 of the AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the sulphates of this heading include cobalt sulphate (CoSO<sub>4</sub>·7H<sub>2</sub>O). Prepared from cobaltous oxide and sulphuric acid; red crystals soluble in water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2833.29.90, with a Most Favoured Nation (MFN) rate of duty of zero; 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: center;">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>