



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




AOCG Memo No. 256-2023

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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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 :** 14 September 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 07 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-289	"NANO SOURCE ADAPTER (NSA) LITE"	8517.62.69	MFN - Zero
23-379	"DXN® OOTEA ZHI MOCHA MIX"	1806.90.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-583	"IVERMECTIN"	3003.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-596	"MIXTURE OF ODORIFEROUS SUBSTANCES PC/HS PURPLISH CHARM"	3302.90.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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AOCG Memo No. 256-2023 p. 2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-597	"MIXTURE OF ODORIFEROUS SUBSTANCES BP/HS BLUSHING PINK"	3302.90.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-599	"FUMARIC ACID POWDER"	2917.19.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-600	"TOTALLAC E SKIMMED MILK POWDER REPLACER"	2309.90.20	MFN – Zero
23-601	"POTASSIUM CHLORIDE"	3104.20.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-680	"UNITED SHIHAO CTC FEED GRADE 20%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION



BOC-09-43136

TCOC Ref. No. 23-075

07 September 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**

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

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS #5896  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

**RECEIVED**

BY: ALMP 10:10  
DATE & TIME: 09-11-23

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 nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-289, 23-379, 23-583, 23-596, 23-597, 23-599, 23-600, 23-601, and 23-680, issued by this Commission on 07 September 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,

*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**

Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

BUREAU OF CUSTOMS  
MESSAGE CENTER  
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SEP 08 2023

BY: G. BUNYARD TIME: 10:52

*and*  
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## 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 8517.62.69 MFN - Zero		23-289	
		3	DATE ISSUED
		07 September 2023	

4	DESCRIPTION OF GOOD						
<b>“NANO SOURCE ADAPTER (NSA) LITE”</b>							
<p>Based on the brochure and technical specifications submitted, subject article is a device that is used in television (TV) research activity. It connects to a TV set through a High Definition Multimedia Interface (HDMI) port to detect (capture) a TV's state (on/off) and selected audio-video (AV) inputs. It can also connect to the service information (SI) port of a streaming box to capture SI streams. It then transmits the captured data to the Global Television Audience Measurement (GTAM) Nano Meter over the Bluetooth® 5 Low Energy (BLE) connection. Subject article has the following specifications:</p>							
<table border="1"> <tr> <td>Power rating</td> <td>5 V, 30 mA</td> </tr> <tr> <td>Dimension (L x W x D)</td> <td>38.7 x 25 x 23 mm</td> </tr> <tr> <td>Operating ambient temperature range</td> <td>0 - 40 °C</td> </tr> </table>		Power rating	5 V, 30 mA	Dimension (L x W x D)	38.7 x 25 x 23 mm	Operating ambient temperature range	0 - 40 °C
Power rating	5 V, 30 mA						
Dimension (L x W x D)	38.7 x 25 x 23 mm						
Operating ambient temperature range	0 - 40 °C						
							

5	REASONS FOR CLASSIFICATION
<p>Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.69, with a Most Favoured Nation (MFN) rate of duty of zero.</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</p> <p style="text-align: center;">Digitally signed  </p> <p style="text-align: center;"><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 1806.90.90</b>		<b>23-379</b>
	<b>MFN - 7% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AIFTA - 7% ad valorem</b> <b>AJCEPA - Zero</b> <b>AKFTA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>07 September 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DXN® OOTEA ZHI MOCHA MIX”</b>
	<p>Based on the finished good specifications, product information sheet, ingredients declaration, manufacturing process flowchart, product label, and sample submitted, subject article is a premix coffee with cocoa, oolong tea, and Ganoderma extract. It is in the form of a light to dark brown powder with a predominant cocoa flavour. It is composed of non-dairy creamer, sugar, skim milk powder, malt extract (barley), instant coffee, cocoa powder, oolong tea (<i>Camellia sinensis</i>), and Ganoderma extract. Packed in bags containing 20 pieces of 21-g packs, one pack of subject article is to be dissolved in 150-mL of hot water before consumption.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, 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.
23-379	

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

**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.

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-583	
		3	DATE ISSUED
		07 September 2023	

4	DESCRIPTION OF GOOD									
<b>"IVERMECTIN"</b>										
<p>Based on the product specifications and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is an antiparasitic feed premix, in the form of yellow-brown granules, containing 6 grams of ivermectin (active ingredient) per kilogram of feed premix. Packed in 20-kg cartons containing four pieces of 5-kg foil packs, subject article is used for the treatment of infections and infestations caused by internal and external parasites in growing and breeding swine. The recommended dosages are as follows:</p>										
<table border="1"> <thead> <tr> <th></th> <th>Required level of ivermectin per 1000 kg of complete medicated feed</th> <th>Required amount of the premix per 1000 kg of complete medicated feed</th> </tr> </thead> <tbody> <tr> <td>Growing pigs</td> <td>2.0 g</td> <td>333 g</td> </tr> <tr> <td>Breeding pigs</td> <td>10.0 g</td> <td>1.66 kg</td> </tr> </tbody> </table>			Required level of ivermectin per 1000 kg of complete medicated feed	Required amount of the premix per 1000 kg of complete medicated feed	Growing pigs	2.0 g	333 g	Breeding pigs	10.0 g	1.66 kg
	Required level of ivermectin per 1000 kg of complete medicated feed	Required amount of the premix per 1000 kg of complete medicated feed								
Growing pigs	2.0 g	333 g								
Breeding pigs	10.0 g	1.66 kg								

5	REASONS FOR CLASSIFICATION
<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, 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>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></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>	

REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMrA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3302.90.00		23-596
	MFN - 1% 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>
			07 September 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“MIXTURE OF ODORIFEROUS SUBSTANCES PC/HS PURPLISH CHARM”</b></p> <p>Based on the technical and safety data sheets, product composition, product label, photograph of the packaging, and sample submitted, subject article is a mixture of odoriferous substances in the form of a clear light-yellow to yellow liquid. It is composed of tricyclodeceny acetate, d-limonene, hexyl cinnamic aldehyde, linalool, methyl dihydrojasmonate, hexyl salicylate, benzyl salicylate, and ethylene brassylate, among others. Packed in 200-kg drums, subject article is used as a fragrance in the manufacture of hair care products.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the 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, mixture 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 3302.90.00, 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.
23-596	

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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## 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 3302.90.00</b>		<b>23-597</b>
	<b>MFN - 1% 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>07 September 2023</b>

**4 DESCRIPTION OF GOOD****"MIXTURE OF ODORIFEROUS SUBSTANCES BP/HS BLUSHING PINK"**

Based on the technical and safety data sheets, product composition, product label, photograph of the packaging, and sample submitted, subject article is a mixture of odoriferous substances in the form of a clear, colorless to light-yellow liquid. It is composed of triacetin, 2-tert-butylcyclohexyl acetate, 4-tert-butylcyclohexyl acetate, methyl dihydrojasmonate, allyl heptanoate, linalyl acetate, ethyl maltol, and hexyl cinnamic aldehyde, among others. Packed in 200-kg drums, subject article is used as a fragrance in the manufacture of hair care products.

**5 REASONS FOR CLASSIFICATION**

Note 2 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

Heading 33.02 of the 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) states 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) including mixture 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.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

2	TCC (AR) NO.
23-597	

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.*

## 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 2917.19.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero</p>		23-599	
		3	DATE ISSUED
		07 September 2023	

4	DESCRIPTION OF GOOD
<p><b>“FUMARIC ACID POWDER”</b></p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, product label, manufacturing process flowchart, and photograph of the packaging submitted, subject article is pure fumaric acid (a dicarboxylic acid) in the form of a white powder. Packed in 25-kg bags, subject article is used as a feed preservative and is added to swine and poultry feeds at a rate of 2 to 5 kg per ton of feed.</p>	

5	REASONS FOR CLASSIFICATION
<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.17 of the AHTN 2022 covers, among others, polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polycarboxylic acids and their anhydrides, halides, peroxides, peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2917.19.00, 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 Certificate of Origin (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

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**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		23-600
		<b>3</b>	<b>DATE ISSUED</b>
			07 September 2023

**4 DESCRIPTION OF GOOD**

**“TOTALLAC E SKIMMED MILK POWDER REPLACER”**

Based on the product composition, safety data sheet, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and manufacturing process flowchart submitted, subject article is a feed ingredient in the form of a white to yellow powder. It is composed of partly delactosed demineralized whey powder, casein protein, whey powders, whey protein concentrate, soy protein concentrate, lysine, methionine, and hydrolyzed potato protein. Packed in 25-kg bags, subject article is used as a skimmed milk replacer to be added to feeds of calves, swine, and poultry, depending on the animal requirement, as a source of protein and to increase their feed intake.

**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.

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.*



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 3104.20.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-601
		3	<b>DATE ISSUED</b>
			07 September 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>"POTASSIUM CHLORIDE"</b>
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process, product label, and photograph of the packaging submitted, subject article is pure potassium chloride in the form of a colorless or white crystalline powder. Packed in kraft bags with net weights of 10 kg, 15 kg, 20 kg, and 25 kg, subject article is used for the prevention and treatment of potassium deficiency in cats and dogs.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 28.27 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chlorides, chloride oxides and chloride hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group excludes sodium chloride and potassium chloride which, even in the pure state, fall in headings 25.01 and 31.04 or 31.05, respectively.</p> <p>On the other hand, heading 31.04 of the AHTN 2022 covers mineral or chemical fertilisers, potassic. The pertinent HS EN state that this heading applies only to the following goods, provided they are not put in the forms or packages described in heading 31.05, among others, potassium chloride, whether or not pure but not including cultured crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24, nor optical elements of potassium chloride (heading 90.01). It should be noted that the mineral or chemical products described in the limitative list are classified in this heading even when they are clearly not to be used as fertilisers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3104.20.00, 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.</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;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></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)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<b>AHTN 3003.20.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		23-680	
		3	<b>DATE ISSUED</b>
		07 September 2023	

## 4 DESCRIPTION OF GOOD

## "UNITED SHIHAO CTC FEED GRADE 20%"

Based on the product specifications, formulation, manufacturing process, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a brown antibacterial feed premix powder containing 200 mg chlortetracycline hydrochloride (active ingredient) per 1 g formulation, and calcium carbonate (excipient). It is indicated for the treatment of systemic infections caused by chlortetracycline-sensitive organisms in swine, poultry, turkey, calves and lambs. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at a rate of 1 to 3 kg per ton of feed for five to seven days.

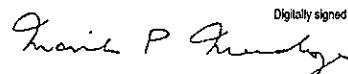
## 5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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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