



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 261-2023

MASTER COPY
mm

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 : 20 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 15 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-603	"UNITED KROZYMEX 98%"	2941.10.11	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-607	"RETINOL 95%"	2936.21.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-610	"UNITED MVAD12"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-628	"DXN® GOJI CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



ADCG Memo No. 261-2023 p. 2

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-632	"CHOLINE CHLORIDE 50% SILICA CARRIER"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-633	"CHOLINE CHLORIDE 75%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-634	"CHOLINE CHLORIDE 60% IN CORN COB CARRIER"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-635	"ERYTHROMYCIN 95%"	2941.50.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-662	"SPRINT GROWER/FINISHER CONCENTRATE"	2309.90.20	MFN - Zero
23-663	"SPRINT STARTER CONCENTRATE"	2309.90.20	MFN - Zero
23-664	"SPRINT MICRUM BOOSTER"	2309.90.20	MFN - Zero
23-665	"SPRINT PRE-STARTER CONCENTRATE"	2309.90.20	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 261-2023 p-3



MASTER COPY
hms

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

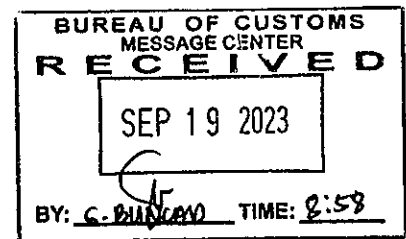
TCOC Ref. No. 23-077

15 September 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 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-603, 23-607, 23-610, 23-628, 23-632, 23-633, 23-634, 23-635, 23-662, 23-663, 23-664, 23-665 issued by this Commission on 15 September 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

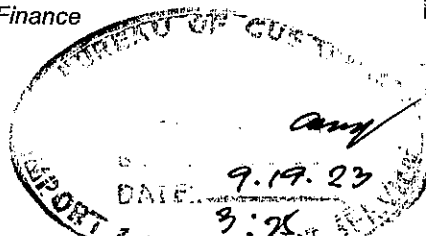
Encl: As stated

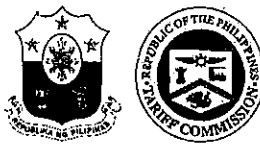
cc: The Secretary
Department of Finance
Manila

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS #615
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED

TIME: 09-19-23 / 2:28





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.10.11 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-603
		3	DATE ISSUED
			15 September 2023

4 DESCRIPTION OF GOOD

"UNITED KROZYMEX 98%"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and manufacturing process flowchart submitted, subject article is pure amoxicillin trihydrate in the form of a white crystalline powder. It is indicated for the treatment of the alimentary, respiratory, and urogenital tracts, and coli-mastitis and secondary bacterial infections caused by gram-positive and gram-negative bacteria, such as *Staphylococcus*, *Streptococcus*, *Corynebacterium*, *Clostridium*, and *Escherichia*, in swine and poultry. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine and poultry feeds at a rate of 1 to 2 kg per ton of feed for five to seven days.

5 REASONS FOR CLASSIFICATION

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.

Heading 29.41 of the 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 heterocyclic, e.g., novobiocin, cephalosporins, streptothricin, faropenem (INN), doripenem (INN), monobactams (e.g., aztreonam (INN)). The most important of this class are the penicillins* which are secreted by several species of the fungus *Penicillium*. This class also includes procaine penicillin.

In view thereof, subject article is classified under AHTN 2022 subheading 2941.10.11, 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
MARILOU P. MENDOZA
Chairperson

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



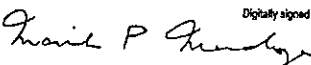
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.21.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-607
		3	DATE ISSUED
			15 September 2023

4	DESCRIPTION OF GOOD
	"RETINOL 95%"
	Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, and product label submitted, subject article is pure, feed-grade retinol (vitamin A ₁) in the form of a yellowish powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to poultry, swine, and fish feeds at a rate of 5 to 15 g per kilogram of feed, to prevent vitamin A deficiency.

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 29.36 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 vitamins A and derivatives thereof used primarily as vitamins. Vitamin A₁ is found, as the alcohol or in the form of fatty acid esters, in animal products (salt water fish, dairy products, eggs). It is mainly extracted from fresh fish liver oil, but may also be obtained by synthesis. It is a yellow solid which may remain oily at room temperature but, when cooled, it forms yellow crystals. Since it is unstable in air, it is often stabilised by the addition of anti-oxidants.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.21.00, 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</p> <p style="text-align: right;"><i>Digitally signed</i> </p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-610
		3	DATE ISSUED
			15 September 2023

4 DESCRIPTION OF GOOD

"UNITED MVAD12"

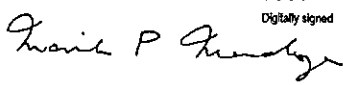
Based on the product composition, certificate of analysis, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a vitamin supplement for animals in the form of red to brownish granules. It consists of vitamins A and D, gelatin, glucose, and cornstarch, among others. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to animal feeds at a rate depending on the animals' requirements, to prevent deficiencies in vitamins A and D.

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; 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

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






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99		23-628
	MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - 11.25% ad valorem AJCEPA - Zero AKFTA - 5% ad valorem RCEP - 15% ad valorem	3	DATE ISSUED
			15 September 2023

4	DESCRIPTION OF GOOD
	“DXN® GOJI CANDY WITH HONEY”
	<p>Based on the finished good specifications, product information sheet, manufacturing process flowchart, ingredients declaration, product label, and photograph of the product submitted, subject article is a ready-to-eat round brownish-red candy with a sweet-sour taste. It is made from goji (<i>Lycium barbarum</i>), honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, <i>inter alia</i>, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



AOCG Memo No. 261-2023 p-8

2	TCC (AR) NO.
	23-628

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-632
		3	DATE ISSUED
			15 September 2023

4	DESCRIPTION OF GOOD
	"CHOLINE CHLORIDE 50% SILICA CARRIER"
	<p>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 feed premix powder consisting of 500 g choline chloride per kilogram of feed premix, and silica (carrier). Packed in 10-kg, 15-kg, 20-kg and 25-kg polyethylene (PE) bags, subject article is added to poultry and swine feeds at a rate of 450 to 700 g per ton of feed, for the prevention of perosis in poultry and for the prevention and treatment of fatty liver disease in swine and poultry.</p>

5	REASONS FOR CLASSIFICATION
	<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, for use in making the 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 are those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</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; 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>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-633
		3	DATE ISSUED
			15 September 2023

4 DESCRIPTION OF GOOD

"CHOLINE CHLORIDE 75%"

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 premix for animal feeds in the form of a clear, colorless liquid. It is composed of choline chloride and ethylene glycol (carrier). Packed in 230-kg plastic drums, subject article is added to animal feeds at a rate of 450 to 1200 mL per ton of feed for the prevention of perosis in poultry and for the prevention and treatment of fatty liver disease in swine, poultry, and other 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 the 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 are 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
Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-634
		3	DATE ISSUED
			15 September 2023

4 DESCRIPTION OF GOOD

“CHOLINE CHLORIDE 60% IN CORN COB CARRIER”


Based on the finished 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 feed premix in the form of a brown powder. It is composed of choline chloride and corn cob (carrier). Packed in 10-kg, 15-kg, 20-kg and 25-kg bags, subject article is added to animal feeds at a rate of 375 to 1000 g per ton of feed for the prevention of perosis in poultry and for the prevention and treatment of fatty liver disease in swine, poultry, and other 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 the 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 are 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
 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 (CM1A)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.50.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-635
		3	DATE ISSUED
			15 September 2023

4 DESCRIPTION OF GOOD

"ERYTHROMYCIN 95%"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is pure erythromycin in the form of a white or slightly yellow crystalline powder. It is a feed grade antibacterial/anti-infective substance indicated for the treatment of mycoplasmosis, chronic respiratory disease, and infectious synovitis in poultry. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to poultry feeds at a dosage of 25 grams per ton of feeds.

5 REASONS FOR CLASSIFICATION

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.

Heading 29.41 of the 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 2941.50.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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



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 2309.90.20 MFN - Zero		23-662
		3	DATE ISSUED
			15 September 2023

4 DESCRIPTION OF GOOD

“SPRINT GROWER/FINISHER CONCENTRATE”

Based on the product specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a special feed nutrient preparation in the form of a beige powder with an aromatic smell. It is composed of soya bean meal feed (toasted, genetically modified), calcium carbonate, sodium carbonate, sodium chloride, refined shea oil, and refined palm kernel oil. Packed in 25-kg paper bags, subject article is mixed with swine (fattener) feeds at a rate of 25 kg per 1,000 kg of feeds.

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
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)

1	AHTN 2022 CODE AND 2023 RATE/S.OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-663
		3	DATE ISSUED
			15 September 2023

4 DESCRIPTION OF GOOD

"SPRINT STARTER CONCENTRATE"

Based on the product specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a special feed nutrient preparation in the form of a beige powder with an aromatic smell. It is composed of soya bean meal feed (toasted, genetically modified), calcium carbonate, monocalcium phosphate, sodium carbonate, sodium chloride, potato protein, refined shea oil, and refined palm kernel oil. Packed in 30-kg paper bags, subject article is mixed with swine (starter) feeds at a rate of 30 kg per 1,000 kg of feeds.

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.





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 2309.90.20 MFN - Zero		23-664
		3	DATE ISSUED
			15 September 2023

4	DESCRIPTION OF GOOD
	“SPRINT MICRUM BOOSTER”
	<p>Based on the product specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement in the form of a beige powder with neutral smell. It is composed of soy protein concentrate (genetically modified), cooked wheat, cooked corn, vegetable oils, sucrose, soybeans (toasted, genetically modified), monocalcium phosphate, sodium chloride, fish oil, calcium carbonate, and wheat middlings. Packed in 25-kg paper bags, subject article is mixed with swine feeds at a rate of 30 kg per 1,000 kg of gestation feeds.</p>

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



AOCG Memo No. 261-2023 p.16



MASTER COPY *mm*

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	AHTN 2309.90.20 MFN - Zero	2	TCC (AR) NO.
				23-665
			3	DATE ISSUED
			15 September 2023	

4 DESCRIPTION OF GOOD

"SPRINT PRE-STARTER CONCENTRATE"

Based on the product specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a special feed nutrient preparation in the form of a beige powder with an aromatic/vanillin smell. It is composed of fishbone meal, soy protein concentrate (genetically modified), amino acids, wheat middlings, acids, sodium chloride, potato protein, calcium carbonate, refined shea oil, cooked wheat, cooked corn, and refined palm kernel oil. Packed in 25-kg paper bags, subject article is mixed with swine (pre-starter) feeds at a rate of 75 kg per 1,000 kg of pre-starter feeds, as a source of well-digestible protein and minerals.

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.

