



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

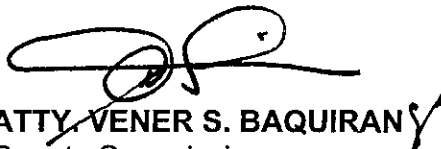
INTEGRITY

ACCOUNTABILITY

AOCG Memo No. *262-2023*
MEMORANDUM

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

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

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

DATE : 25 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 18 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-309	"CONDUCTOR COVER (RC406-0181GA)"	3926.90.99	MFN – 15% ad valorem
23-368	"NISSAN LEAF"	8703.80.98	MFN - Zero
23-605	"UNITED UNI-IRON PLUS 98%"	2833.29.90	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-608	"UNITED MEGADOX 88%"	2941.30.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-609	"UNITED PHAMAX-P 7500"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-636	"UNITED PROLINE 75%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-645	"CYROMAZINE"	2933.69.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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AOCG Memo No. 262-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-646	"UNITED RIDOVIT"	2936.25.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-666	"LEE KUM KEE GLUTEN FREE SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-667	"LEE KUM KEE JAPANESE STYLE SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-668	"LEE KUM KEE SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-669	"VITA-PAKT #14 CALIFORNIA SLICED ORANGE PEEL FROZEN"	0814.00.00	MFN – 20% ad valorem
23-688	"NESTLE® CERELAC® RICE & SOYA (120 g and 250 g)"	1901.10.99	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-689	"NESTLE® CERELAC® MIXED FRUITS & SOYA (120 g and 250 g)"	1901.10.99	MFN – 5% 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).**

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 262-2023 p.3



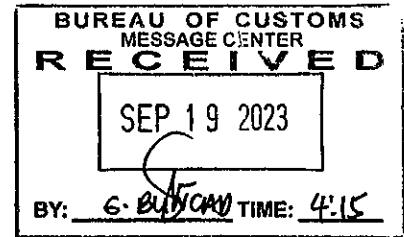
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-078

18 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 14 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-309, 23-368, 23-605, 23-608, 23-609, 23-636, 23-645, 23-646, 23-666, 23-667, 23-668, 23-669, 23-688, and 23-689, issued by this Commission on 18 September 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

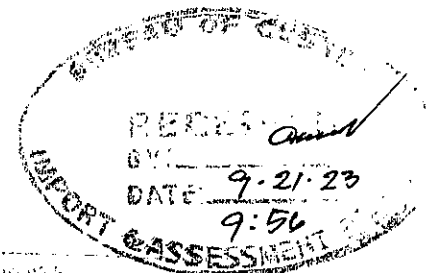
Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

9/21
4:00



Encl: As stated

cc: The Secretary
Department of Finance
Manila

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
FOR TRADE AND REGULATORY AFFAIRS

Am 3:40
09-20-23





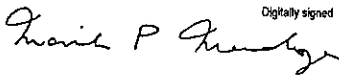
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 3926.90.99 MFN - 15% ad valorem</p>		<p>23-309</p>	
		3	DATE ISSUED
		<p>18 September 2023</p>	

4	DESCRIPTION OF GOOD
<p>"CONDUCTOR COVER (RC406-0181GA)"</p>	
<p>Based on the technical data sheet, product brochure, and photographs of the product submitted, subject article is an orange-coloured protective cover made of rigid polyethylene with high dielectric strength. It has a locking pin and an aluminium handle and is built with male/female fitting ends, enabling the firm connection of two or more units or with other types of cover. Weighing approximately 2 kg (4.41 lbs), subject article can accommodate electric cables/conductors with diameters of up to 25 mm (1 inch). It is designed to provide a layer of insulation to linemen and equipment during live line utility work.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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>FOR THE COMMISSION</p> <p><i>Digitally signed</i> </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 R.A. 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98 MFN - Zero		23-368
		3	DATE ISSUED
			18 September 2023

4	DESCRIPTION OF GOOD								
	"NISSAN LEAF"								
	<p>Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU) plug-in type, electric hatchback passenger car. Using an alternating current (AC) synchronous motor as the sole means of propulsion, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Battery type</td> <td>Laminated Lithium-ion</td> </tr> <tr> <td>Battery capacity (kWh)</td> <td>40</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>4,490 x 1,788 x 1,540</td> </tr> <tr> <td>Seating capacity</td> <td>5 persons</td> </tr> </table> 	Battery type	Laminated Lithium-ion	Battery capacity (kWh)	40	Overall dimension (LxWxH) (mm)	4,490 x 1,788 x 1,540	Seating capacity	5 persons
Battery type	Laminated Lithium-ion								
Battery capacity (kWh)	40								
Overall dimension (LxWxH) (mm)	4,490 x 1,788 x 1,540								
Seating capacity	5 persons								

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, 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 Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2833.29.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-605
		3	DATE ISSUED
			18 September 2023

4 DESCRIPTION OF GOOD

“UNITED UNI-IRON PLUS 98%”

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, and product label submitted, subject article is a feed-grade ferrous sulfate in the form of a blue-green crystalline powder. Packed in 10-kg, 15-kg, 20-kg and 25-kg bags, subject article is to be added to poultry feeds at a rate of 800 grams per ton of feed, for the prevention and treatment of iron-deficiency or anemia.

5 REASONS FOR CLASSIFICATION

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 organic compounds, whether or not containing impurities.

Heading 28.33 of the AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, sulphates. Iron sulphates include ferrous sulphate (FeSO₄). Obtained by treating iron shavings with dilute sulphuric acid or as a by-product from the manufacture of titanium dioxide; it often contains impurities such as copper and ferric sulphates and arsenic. Very soluble in water; occurs mainly in the hydrated state (generally with 7 H₂O) in light green crystals and turns brown on exposure to air; the action of heat transforms them into white anhydrous sulphate. Aqueous solutions are green but turn brownish on exposure to air. Ferrous sulphate is used for preparing inks (iron inks), colours (Prussian blue), and the mixture (with slaked lime and sawdust) used for purifying coal gas; in dyeing; as a disinfectant, an antiseptic and a herbicide.

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.

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 AHTN 2941.30.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero	2	TCC (AR) NO. 23-608
		3	DATE ISSUED 18 September 2023

4 DESCRIPTION OF GOOD

"UNITED MEGADOX 88%"

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 doxycycline hydrochloride (an antibiotic derived from oxytetracycline) in the form of a yellow crystalline powder. It is used for the treatment of pneumonia, bronchopneumonia, diarrhea, and arthritis in swine and cattle; and for the treatment of *mycoplasmosis*, *colibacillosis*, *pasteurellosis* and *staphylococcosis* in poultry. Packed in 10-kg, 15-kg, 20-kg and 25-kg drums, subject article is added to animal feeds at a dosage of 50 to 100 g 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 tetracyclines and their derivatives, e.g., chlortetracycline (INN), oxytetracycline (INN).

In view thereof, subject article is classified under AHTN 2022 subheading 2941.30.00, 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	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2941.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero</p>		23-609	
		3	DATE ISSUED
		18 September 2023	

4 DESCRIPTION OF GOOD

"UNITED PHAMAX-P 7500"

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 feed-grade tilimicosin phosphate (C₄₅H₈₃N₂O₁₇P), which is a macrolide antibiotic produced from tylosin phosphate. It is in the form of a light-yellow powder and is packed in 10-kg, 15-kg, 20-kg and 25-kg drums. Subject article is added to swine feeds at a rate of 353 g per ton of feed, for the prevention, treatment, and control of pneumonia caused by *Actinobacillus pleuropneumonia*, *Mycoplasma hyosynoviae*, and *Pasteurella multocida*.

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 2941.90.00, 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

Mari Lou 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 10963 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-636</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">18 September 2023</p>
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4 | **DESCRIPTION OF GOOD**

“UNITED PROLINE 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 with a slight amine odor. It is composed of choline chloride and water. Packed in 230-kg plastic drums, subject article is added to animal feeds at a rate of 450 to 750 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
MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

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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 2933.69.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-645
		3	DATE ISSUED
			18 September 2023

4	DESCRIPTION OF GOOD
	<p>"CYROMAZINE"</p> <p>Based on the finished product specifications, raw materials specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and product label submitted, subject article is pure feed-grade cyromazine (C₈H₁₀N₆) in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is added to poultry feeds at a rate of 5 grams per ton of feed, for four to six weeks, to prevent insect growth (<i>i.e.</i>, to inhibit the development of fly larvae in chicken manure). It has the following chemical structure:</p> <div style="text-align: center;"> </div>
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 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure.

In view thereof, subject article is classified under AHTN 2022 subheading 2933.69.00, 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

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 1109 of RA 10963 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.25.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-646
		3	DATE ISSUED
			18 September 2023

4	DESCRIPTION OF GOOD
	<p>"UNITED RIDOVIT"</p> <p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, and photograph of the packaging submitted, subject article is pure feed-grade pyridoxine hydrochloride (vitamin B₆) in the form of a white to almost-white crystalline powder. Packed in 1-kg, 15-kg, 20-kg, and 25-kg carton boxes, subject article is added to swine and poultry feeds in various dosages for the prevention of vitamin B₆ deficiency.</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 29.36 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 B₆ and derivatives thereof used primarily as vitamins. Vitamin B₆ is the anti-dermatitic vitamin (skin protection). It plays a part in the nervous system, nutrition and in amino-acid, protein and fat metabolism. It is used to alleviate sickness due to pregnancy or post-operative conditions. It is soluble in water and fairly sensitive to light. Furthermore, pyridoxine hydrochloride, among others, is a normal form of vitamin B₆. Colourless crystals or flakes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.25.00, 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 <small>Digitally signed</small>  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>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION


Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p>AHTN 2103.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-666</p> <p>3 DATE ISSUED</p> <p>18 September 2023</p>
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4 DESCRIPTION OF GOOD

“LEE KUM KEE GLUTEN FREE SOY SAUCE”

Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a gluten-free soy sauce. It is in the form of a light-brown, free-flowing thin liquid produced by making koji with soybeans and corn starch, followed by fermentation, filtration, and pasteurization (to produce the raw soy sauce), mixing with the other ingredients (salt and sugar), cooking, filtering, and packing. Packed in 500-mL glass bottles, subject article is used as a table condiment or as a flavouring for various dishes.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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 AHTN 2103.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero	2 TCC (AR) NO. 23-667 3 DATE ISSUED 18 September 2023
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4 DESCRIPTION OF GOOD <p style="text-align: center;">“LEE KUM KEE JAPANESE STYLE SOY SAUCE”</p> <p>Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photographs of the product submitted, subject article is a Japanese-style soy sauce. It is in the form of a light reddish-brown, free-flowing thin liquid produced by making koji with defatted soybeans and wheat, followed by fermentation, filtration, and pasteurization (to produce the raw soy sauce), mixing with the other ingredients, cooking, filtering, and packing. Packed in 8-mL sachets; 500-mL glass bottles; 1-L and 1.75-L polyethylene terephthalate (PET) bottles; 16.7-L metallized bags in cartons; and in 208-L plastic drums, subject article is used as a dipping sauce or as a flavouring for various dishes.</p>
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5 REASONS FOR CLASSIFICATION <p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 2103.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Agreement (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>





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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 2103.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		23-668
		3	DATE ISSUED
			18 September 2023

4 DESCRIPTION OF GOOD

"LEE KUM KEE SOY SAUCE"

Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photograph of the products submitted, subject article is a soy sauce in the form of a light-brown, free-flowing thin liquid. It is produced by making koji with soybeans and wheat flour, followed by fermentation, filtration, and pasteurization (to produce the raw soy sauce), mixing with the other ingredients (such as sugar, salt, liquorice extract and flavour enhancers), cooking, filtering, and packing. Packed in 500-mL plastic bottles and 1.9-L plastic jerrycans, subject article is used as a dipping sauce or as a flavouring for various dishes.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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

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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 0814.00.00 MFN - 20% ad valorem		23-669
		3	DATE ISSUED
			18 September 2023

4 DESCRIPTION OF GOOD

"VITA-PAKT #14 CALIFORNIA SLICED ORANGE PEEL FROZEN"

Based on the technical information and photographs of the product submitted, subject article consists of frozen sliced orange peels produced by separating the peels from the fruits, followed by washing, dicing, adding citric acid (as needed), indirect heating with steam, pasteurization, dewatering, packing, and freezing in storage. Packed inside high-density polyethylene (HDPE) pails in volumes of 35-lbs per pail, subject article is used in the production of marmalades.

5 REASONS FOR CLASSIFICATION

Heading 08.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the citrus fruit peels most commonly used for edible purposes are orange (including bitter or Seville orange), lemon and citron. These peels are mainly used for making candied peel or for extracting the essential oils.

In view thereof, subject article is classified under AHTN 2022 subheading 0814.00.00, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem.

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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.10.99		23-688
	MFN - 5% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			18 September 2023

4 DESCRIPTION OF GOOD

“NESTLÉ® CERELAC® RICE & SOYA (120 g and 250 g)”

Based on the list of ingredients, manufacturing process flowchart, and photographs of the product submitted, subject article is an infant cereal preparation composed of rice flour, soya flour, sugar, skimmed milk powder, vegetable oils, minerals, vitamins, soya lecithin, dipotassium phosphate, probiotics, fish oil, and vanillin. Packed for retail sale in 120-g and 250-g aluminium sachets enclosed in carton boxes, subject article is to be mixed with lukewarm water and is intended for spoonfeeding to infants and young children six months up to two years of age.

5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.

Furthermore, the preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.99 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-688	

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

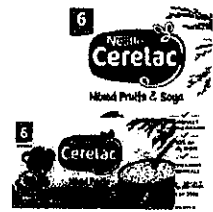
TARIFF COMMISSION

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.
	AHTN 1901.10.99		23-689
	MFN - 5% ad valorem		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		18 September 2023
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p>"NESTLÉ® CERELAC® MIXED FRUITS & SOYA (120 g and 250 g)"</p> <p>Based on the ingredients, manufacturing process flowchart, and photographs of the product submitted, subject article is an infant cereal preparation composed of rice flour, soya flour, sugar, skimmed milk powder, vegetable oils, apple powder, minerals, banana flakes, soya lecithin, potassium phosphate, vitamins, fish oil, orange powder, probiotics, and vanillin. Packed for retail sale in 120-g and 250-g aluminium sachets enclosed in carton boxes, subject article is to be mixed with lukewarm water and is intended for spoonfeeding to infants and young children from six months up to two years old.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.</p> <p>Furthermore, the preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



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2	TCC (AR) NO.
	23-689

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
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