



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 263-2023

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 20 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-602	"UNITED SULBACZINE 99%"	2935.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
*Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-079

20 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 a PDF copy of 1 Advance Ruling on Tariff Classification, with TCC (AR) No. 23-602, issued by this Commission on 20 September 2023. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

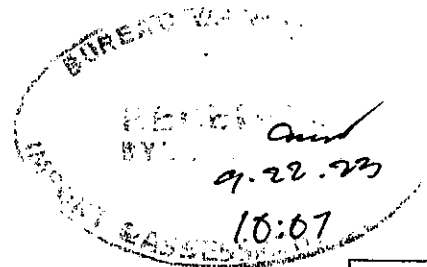
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

*9/22
3:00*





BOC-09-43441

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
SEP 21 2023
BY: A. L. ORIO TIME: 10:01

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 2935.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-602
		3	DATE ISSUED
			20 September 2023

4 DESCRIPTION OF GOOD

"UNITED SULBACZINE 99%"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure sulfadiazine (C₁₀H₁₀N₄O₂S) in the form of an almost white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to animal feeds at a dosage of 70 to 200 mg per ton of feed, for five to seven days, for the treatment of infections caused by gram-positive and gram-negative bacteria, which include actinobacillosis, coccidiosis, mastitis, metritis, colibacillosis, pododermatitis, polyarthritis, respiratory infections, and toxoplasmosis. It has the following chemical structure:

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 29.35 of the AHTN 2022 covers sulphonamides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the sulphonamides have the general formula (R¹SO₂NR²R³) where R¹ is an organic radical of varying complexity having a carbon atom directly attached to the SO₂ group and R² and R³ are either : hydrogen, another atom or an inorganic or organic radical of varying complexity (including double bonds or rings). Many are used in medicine as powerful bactericides. They include, *inter alia*, sulphadiazine (INN) or *p*-aminobenzenesulphonamidopyrimidine.

In view thereof, subject article is classified under AHTN 2022 subheading 2935.90.00, 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.

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.

