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MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

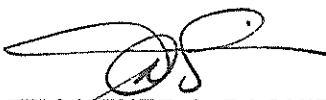


PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 266-2023

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 : 29 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 22 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-157	"CERETAN® MA 7020"	2924.19.90	MFN – 1% ad valorem
23-311	"POLE COVERS (RM4937-6 AND RC406-0000)"	3926.90.99	MFN – 15% ad valorem
23-349	"NWOW SEMI-CLOSED SIGHTSEEING BUS F15 (CBU)"	8702.40.79	MFN – 20% ad valorem ACFTA – 5% ad valorem* RCEP – 20% ad valorem*
23-524	"UNITED CRPL 9800 98%"	2933.39.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-530	"JINRO CHAMISUL FRESH"	2208.90.99	MFN – 15% ad valorem AKFTA – Zero* RCEP – Zero*
23-531	"JINRO CHAMISUL ORIGINAL"	2208.90.99	MFN – 15% ad valorem AKFTA – Zero* RCEP – Zero*
23-589	"ROBENIDINE HYDROCHLORIDE 6.6%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

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

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MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 206-2023 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-593	"MIXTURE OF ODORIFEROUS SUBSTANCES KSH 2 / DWL KALAMANSI SPLASH"	3302.90.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-594	"MIXTURE OF ODORIFEROUS SUBSTANCES CO / BLM PLUS M2 BLUE MELODY"	3302.90.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-595	"MIXTURE OF ODORIFEROUS SUBSTANCES CC1 / CDP CITRUS CHEERS"	3302.90.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-598	"TOTALLAC SKIMMED MILK POWDER REPLACER"	2309.90.20	MFN - Zero
23-618	"IRVINS™ SMOKED CHEESE SALMON SKIN"	1604.11.10	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 5% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – 15% ad valorem*
23-656	"NESTLE® CARNATION® CONDENSADA SWEETENED CONDENSED CREAMER"	1901.90.31	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem AJCEPA – Zero* AKFTA – 7% ad valorem RCEP – Zero*

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

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MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 266-2023 p. 3

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-658	"NESTLE® BEAR BRAND® STERILIZED FULL CREAM MILK"	0401.20.10	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 3% ad valorem RCEP – Zero*
23-660	"MAMAPRO LACTATING CONCENTRATE"	2309.90.20	MFN - Zero
23-661	"GESTOPRO GESTATING SOW CONCENTRATE"	2309.90.20	MFN - Zero
23-672	"PREMIX STRONG TWIN (PREMIX BLACK TWIN)"	2106.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 7% ad valorem AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-673	"PREMIX BROWN TWIN"	2106.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 7% ad valorem AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-699	"SILIKOPHEN® P80/X"	3910.00.20	MFN – 1% ad valorem
23-700	"MIRTOGENOL®"	3824.99.70	MFN – 3% ad valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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AOCG Memo No. 2006-2023 p. 4



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-080

22 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 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-157, 23-311, 23-349, 23-524, 23-530, 23-531, 23-589, 23-593, 23-594, 23-595, 23-598, 23-618, 23-656, 23-658, 23-660, 23-661, 23-672, 23-673, 23-699, and 23-700, issued by this Commission on 22 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

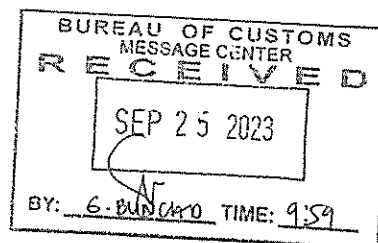
MARILOU P. MENDOZA
Chairperson

*9/27
17:00*

Encl: As stated

cc: The Secretary
Department of Finance
Manila

*9.27.23
9:56*



25 SEP 2023

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AOCG Memo No. 266-2023 p. 5



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 2924.19.90 MFN - 1% ad valorem		23-157	
		3	DATE ISSUED
		22 September 2023	

4 | DESCRIPTION OF GOOD

“CERETAN® MA 7020”

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is pure ethylene bis-stearamide (EBS) in the form of a fine white powder. Packed in 10-kg bags, subject article is used as an additive in the manufacture of paints and coatings (*i.e.*, powder, industrial, furniture, and parquet coatings), as a matting agent, degassing agent, and for its slip, abrasion resistance, and anti-blocking properties, and is also used in die casting.

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 29.24 of the AHTN 2022 covers, among others, carboxamide-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers amide derivatives of carboxylic acids and of carbonic acid.

In view thereof, subject article is classified under AHTN 2022 subheading 2924.19.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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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AOCG Memo No. 266-2023 *p. 6*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

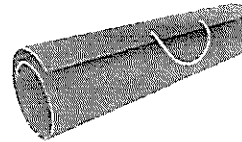
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3926.90.99 MFN - 15% ad valorem		23-311	
		3	DATE ISSUED
		22 September 2023	

4 DESCRIPTION OF GOOD

“POLE COVERS (RM4937-6 and RC406-0000)”

Based on the technical data sheet, product brochure, and photograph of the product submitted, subject articles are orange-coloured pole covers made of rigid polyethylene with high dielectric strength. These have internal ribs to prevent surface abrasions during handling, and polypropylene rope handles for easy mounting and removal. Used as an insulating protection during pole mounting or replacing operations, subject articles have the following specifications:



Model No.	Length	Approximate Weight	Pole Diameter
RM4937-6	1,800 mm	5.95 kg	Up to 230 mm
RC406-0000	1,800 mm	7.20 kg	Up to 300 mm

5 REASONS FOR CLASSIFICATION

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.

In view thereof, subject articles are classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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

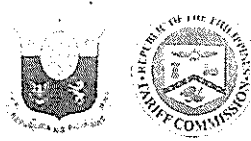
MARILOU P. MENDOZA
Chairperson

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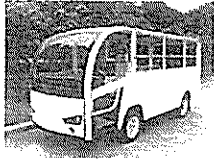
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 110j of RA 10063 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8702.40.79 MFN - 20% ad valorem ACFTA - 5% ad valorem RCEP - 20% ad valorem		23-349
		3	DATE ISSUED
			22 September 2023

4	DESCRIPTION OF GOOD												
	"NWOW SEMI-CLOSED SIGHTSEEING BUS F15 (CBU)"												
	<p>Based on the technical specifications, driver's operation manual, and photographs of the product submitted, subject article is a completely built-up (CBU) plug-in electric minibus. Having an electric 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>Lithium</td> </tr> <tr> <td>Rated / Maximum Motor Power (kW)</td> <td>15 / 28</td> </tr> <tr> <td>Rated / Maximum Torque (N-m)</td> <td>95 / 530</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,668 x 1,570 x 1,950</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,490</td> </tr> <tr> <td>Seating Capacity</td> <td>15 persons, including the driver</td> </tr> </table> 	Battery Type	Lithium	Rated / Maximum Motor Power (kW)	15 / 28	Rated / Maximum Torque (N-m)	95 / 530	Overall Dimension (LxWxH) (mm)	4,668 x 1,570 x 1,950	Gross Vehicle Weight (kg)	2,490	Seating Capacity	15 persons, including the driver
Battery Type	Lithium												
Rated / Maximum Motor Power (kW)	15 / 28												
Rated / Maximum Torque (N-m)	95 / 530												
Overall Dimension (LxWxH) (mm)	4,668 x 1,570 x 1,950												
Gross Vehicle Weight (kg)	2,490												
Seating Capacity	15 persons, including the driver												

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). This heading includes motor buses, coaches, trolleybuses and gyro buses. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.). Electric vehicles are propelled by an electric motor or motors powered by electric accumulator packs.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8702.40.79, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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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AOCG Memo No. 206-2023 p. 8



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10963 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2933.39.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-524
		3	DATE ISSUED
			22 September 2023

4 DESCRIPTION OF GOOD

"UNITED CRPL 9800 98%"

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 pure feed-grade chromium picolinate in the form of a powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine feeds at a rate of 500 g per ton of finished feed, to increase lean mass and feed efficiency of sows, and to improve the reproductive efficiency of gestating and lactating sows.

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 heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure. This part includes, *inter alia*, pyridine derivatives.

In view thereof, subject article is classified under AHTN 2022 subheading 2933.39.90, 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

MariLou P. Mendoza
Digital 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 10363 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2208.90.99 MFN - 15% ad valorem AKFTA - Zero RCEP - Zero		23-530
		3	DATE ISSUED
			22 September 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"JINRO CHAMISUL FRESH"</p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of manufacturer's analysis, manufacturing process flowchart, ingredients list, and sample submitted, subject article is a spirituous beverage with an alcohol strength of 16.5% by volume. It is produced by the dilution of a mixture of spirits produced by the distillation of fermented grains (rice, barley, and tapioca, among others) and the neutral spirit of sweet potatoes, followed by blending with water and additives, deodorization (using bamboo charcoal powder), filtration, and bottling. Subject article is packed in 360-mL glass bottles.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcoholic strength, among others, spirits produced by distilling wine, cider or other fermented beverages or fermented grain or other vegetable products, without adding flavouring.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: center;">FOR THE COMMISSION <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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AOCG Memo No. 266-2023 p. 10



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Reference to Section 1100 of RA 10863 (CivTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p>AHTN 2208.90.99 MFN - 15% ad valorem AKFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-531</p> <p>3 DATE ISSUED</p> <p>22 September 2023</p>
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4 | DESCRIPTION OF GOOD

“JINRO CHAMISUL ORIGINAL”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of manufacturer’s analysis, manufacturing process flowchart, ingredients list, and sample submitted, subject article is a spirituous beverage with an alcohol strength of 20.1% by volume. It is produced by the dilution of a mixture of spirits produced by the distillation of fermented grains (rice, barley, and tapioca, among others) and the neutral spirit of sweet potatoes, followed by blending with the spirit from fermented rice, deodorization (using bamboo charcoal powder), filtration, and bottling. Subject article is packed in 360-mL glass bottles.



5 | REASONS FOR CLASSIFICATION

Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcoholic strength, among others, spirits produced by distilling wine, cider or other fermented beverages or fermented grain or other vegetable products, without adding flavouring.

In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; 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

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AOCG Memo No. 266-2023 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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-589
		3	DATE ISSUED
			22 September 2023

4 | DESCRIPTION OF GOOD

“ROBENIDINE HYDROCHLORIDE 6.6%”

Based on the finished product specification, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is an anticoccidial/anti-infective feed premix in the form of a white crystalline powder. It contains 66 g robenidine hydrochloride per kilogram of feed premix. It is indicated for the prevention of infections in broilers caused by *Eimeria necatrix*, *E. tenella*, *E. acervulina*, *E. brunetti*, *E. maxima*, and *E. mivati*. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to broiler feeds at a dosage of 500 g per ton of feeds.

5 | REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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AOCG Memo No. 266-2023 p. 12

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.90.00		23-593
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		22 September 2023
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“MIXTURE OF ODORIFEROUS SUBSTANCES KSH 2 / DWL KALAMANSI SPLASH”</p> <p>Based on the technical and safety data sheets, product composition, product label, photograph of the packaging, and sample submitted, subject article is a mixture of odoriferous substances in the form of a clear yellow to dark-yellow liquid. It is composed of limonene, citral, decanal, cineole, octanal, dodecanal, and diphenyl ether, among others. Packed in drums with net weights of 190 kg, subject article is used as a fragrance in the manufacture of detergent products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the AHTN 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

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AOCG Memo No. 266-2023 p. 13

2	TCC (AR) NO.
	23-593

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 266-2023 p. 14

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10083 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3302.90.00</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-594</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">22 September 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">"MIXTURE OF ODORIFEROUS SUBSTANCES CO / BLM PLUS M2 BLUE MELODY"</p> <p>Based on the technical and safety data sheets, product composition, product label, photograph of the packaging, and sample submitted, subject article is a mixture of odoriferous substances in the form of a clear, colourless to light-yellow liquid. It is composed of 2-phenylethanol, 2-(4-tert-butylbenzyl)propionaldehyde, citronellol, pentyl salicylate, benzyl acetate, (r)-p-mentha-1,8-diene, and dodecanal, among others. Packed in 200-kg drums, subject article is used as a fragrance in the manufacture of detergent products.</p>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 2 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the AHTN 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>
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AOCG Memo No. 266-2023 p. 15

2	TCC (AR) NO.
	23-594

Free Trade Agreement	Applicable Rates of Duty (% <i>ad valorem</i>)	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

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 266-2023 p. 16

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10563 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.90.00		23-595
	MFN - 1% ad valorem		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		
	AJCEPA - Zero		22 September 2023
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4 DESCRIPTION OF GOOD

"MIXTURE OF ODORIFEROUS SUBSTANCES CC1 / CDP CITRUS CHEERS"

Based on the technical and safety data sheets, product composition, product label, photograph of the packaging, and sample submitted, subject article is a mixture of odoriferous substances in the form of a clear, colourless to light-yellow liquid. It is composed of linalool, citral, octanal, decanal, coumarin, citronellal, and cineole, among others. Packed in drums with net weights of 180 kg, subject article is used as a fragrance in the manufacture of detergent products.

5 REASONS FOR CLASSIFICATION

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

Heading 33.02 of the AHTN 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

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



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AOCG Memo No. 266 - 2023 p.17

2	TCC (AR) NO.
	23-595

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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AOCG Memo No. 206-2023 p.18

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		23-598
		3	DATE ISSUED
			22 September 2023

4 DESCRIPTION OF GOOD

“TOTALLAC SKIMMED MILK POWDER REPLACER”

Based on the product composition, safety data sheet, manufacturing process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is a feed ingredient in the form of a white to yellow powder. It is composed of partly delactosed demineralized whey powder, casein protein, whey powders, whey protein concentrate, soy protein concentrate, lysine, methionine, and hydrolyzed potato protein. Packed in 25-kg bags, subject article is mixed with animal feeds at inclusion rates of 15-20% of calf diets, 20-25% of pig diets, and 3-5% of poultry diets.

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

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MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 266-2023 p. 19

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1106 of RA 10503 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1604.11.10		23-618
	MFN - 15% ad valorem ATIGA - Zero	3	DATE ISSUED
	AANZFTA - Zero ACFTA - Zero		
	AHKFTA - 6% ad valorem AIFTA - 5% ad valorem		22 September 2023
	AJCEPA - Zero AKFTA - Zero		
	RCEP - 15% ad valorem		

4	DESCRIPTION OF GOOD
	“IRVINS™ SMOKED CHEESE SALMON SKIN”
	<p>Based on the product description, ingredient percentage, product label, photograph of product, and sample submitted, subject article is a crispy salmon skin preparation consisting of more than 50% (by weight) seasoned salmon skin, smoked cheese-flavoured oil, and smoked cheese seasoning powder. It is produced by mixing all ingredients, followed by oven drying, cooling and sorting, and packing. Subject article is packed in 80-g airtight aluminium pouches for retail sale.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.04 of the AHTN 2022 covers, among others, prepared or preserved fish. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, fish, and their parts, prepared or preserved by other processes not provided for in headings 03.02 to 03.05, e.g., fish fillets merely covered with batter or bread crumbs, prepared milt and livers, finely homogenised fish and pasteurized or sterilized fish. All these products remain classified in the heading whether or not put up in airtight containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1604.11.10, 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>



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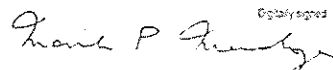
AOCG Memo No. 266-2023 p. 20

2	TCC (AR) NO.
	23-618

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)	5	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	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.

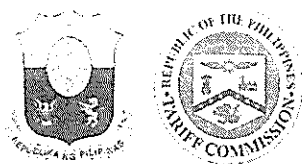
FOR THE COMMISSION

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MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 266-2023 p. 21

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 style="text-align: center;">AHTN 1901.90.31</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 5% ad valorem AJCEPA - Zero AKFTA - 7% ad valorem RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-656</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">22 September 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“NESTLE® CARNATION® CONDENSADA SWEETENED CONDENSED CREAMER”</p> <p>Based on the product composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a sweet, cream-coloured, thick liquid composed of sugar, palm oil, milk powder, fresh milk, whey powder, maltodextrin, and stabilizer, among others. Packed in 388-g (300-mL) tin cans, subject article is ideal for use in making desserts and other food preparations.</p> <div style="text-align: right;">  </div>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % 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 the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats).</p> <p>The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 1901.90.31 state that filled milk is a product originating from raw milk, in any form, whether or not condensed, evaporated, concentrated, powdered, dried or desiccated which has been blended or compounded with any fat or oil other than milk fat.</p>



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AOCG Memo No. 266-2023 p. 22

2	TCC (AR) NO.
	23-656

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.31, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

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)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	7	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

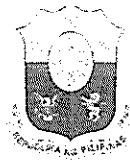
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION


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MARILOU P. MENDOZA
Chairperson

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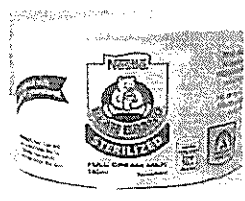


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 0401.20.10		23-658
	MFN - 3% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - 3% ad valorem RCEP - Zero	3	DATE ISSUED
			22 September 2023

4	DESCRIPTION OF GOOD
	"NESTLE® BEAR BRAND® STERILIZED FULL CREAM MILK"
	<p>Based on the certificate of ingredients, manufacturing process flowchart, and photograph of the product submitted, subject article is a ready-to-drink sterilized unsweetened full cream milk containing water, fresh milk, skimmed milk powder, milk fat (3.2%, by weight), and emulsifier (soya lecithin). Subject article is packed in tin cans with a net volume of 140 mL.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 04.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers milk and cream, not concentrated nor containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, whether or not pasteurised, sterilised or otherwise preserved, homogenised or peptonised; but it excludes milk and cream which have been concentrated or which contain added sugar or other sweetening matter (heading 04.02) and curdled, fermented or acidified milk and cream (heading 04.03). The heading also covers reconstituted milk and cream having the same qualitative and quantitative composition as the natural products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0401.20.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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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AOCG Memo No. 206-2023 p. 24

2	TCC (AR) NO.
	23-658

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)	3	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

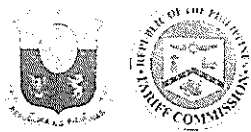
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FOR THE COMMISSION

MariLou P. Mendoza
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MARILOU P. MENDOZA
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AOCG Memo No. 266-2023 p- 25

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10083 (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</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-660</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">22 September 2023</p>
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4 | DESCRIPTION OF GOOD

“MAMAPRO LACTATING 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 nutrient feed preparation in the form of a beige powder with a neutral odor. It is composed of soya bean meal (toasted, genetically modified), calcium carbonate, monocalcium phosphate, soy protein concentrate, sodium chloride, magnesium oxide, sodium carbonate, refined shea oil, and refined palm kernel oil. Packed in 25-kg paper bags, subject article is mixed with lactating sow feeds at a rate of 50 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.



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TARIFF COMMISSION

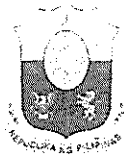
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (OMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-661
		3	DATE ISSUED
			22 September 2023

4	DESCRIPTION OF GOOD
	<p align="center">"GESTOPRO GESTATING SOW CONCENTRATE"</p> <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 special nutrient feed preparation in the form of a beige powder with a neutral odor. It is composed of soya bean meal (toasted, genetically modified), calcium carbonate, sodium carbonate, magnesium oxide, sodium chloride, refined shea oil, and refined palm kernel oil. Packed in 25-kg paper bags, subject article is mixed with gestating sow feeds at a rate of 50 kg per 1,000 kg of 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 align="center">FOR THE COMMISSION</p> <p align="center"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p align="center">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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AOCG Memo No. 266-2023 p. 27

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 style="text-align: center;">AHTN 2106.90.99</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 7% ad valorem AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-672</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">22 September 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“PREMIX STRONG TWIN (PREMIX BLACK TWIN)”</p> <p>Based on the product composition, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product and packaging submitted, subject article is a powdered premix composed of sugar, non-dairy creamer, and iodized salt. Packed in 25-kg aluminium foil bags and in 112.5-kg polypropylene (PP) bags, subject article is used as an ingredient in the manufacture of instant coffee mixes.</p>
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>
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AOCG Memo No. 266e-2023 p. 28

2	TCC (AR) NO.
	23-672

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)	7	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 206-2023 p.29



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 2106.90.99		23-673
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - 7% ad valorem AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero		22 September 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“PREMIX BROWN TWIN”</p> <p>Based on the product composition, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product and packaging submitted, subject article is a powdered premix composed of sugar, non-dairy creamer, foaming creamer, malt extract, skim milk powder, and artificial flavour, among others. Packed in 25-kg aluminium foil bags and in 112.5-kg polypropylene (PP) bags, subject article is used as an ingredient in the manufacture of instant coffee mixes.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



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AOCG Memo No. 266-2023 p. 30

2	TCC (AR) NO.
	23-673

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)	7	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 2106.90.99		23-673
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - 7% ad valorem AJCEPA - Zero RCEP - Zero		DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero		22 September 2023

4	DESCRIPTION OF GOOD
	“PREMIX BROWN TWIN”
	<p>Based on the product composition, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product and packaging submitted, subject article is a powdered premix composed of sugar, non-dairy creamer, foaming creamer, malt extract, skim milk powder, and artificial flavour, among others. Packed in 25-kg aluminium foil bags and in 112.5-kg polypropylene (PP) bags, subject article is used as an ingredient in the manufacture of instant coffee mixes.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



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AOCG Memo No. 266 - 2023 p. 32

2	TCC (AR) NO.
	23-673

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)	7	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 3910.00.20 MFN - 1% ad valorem		23-699	
		3	DATE ISSUED
		22 September 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">"SILIKOPHEN® P80/X"</p> <p>Based on the technical catalogue, manufacturing process description, regulatory and safety data sheets, technical background, and packaging information submitted, subject article is a non-reactive solution of methyl phenyl silicone resin in the form of a clear to hazy liquid. It is composed of polysiloxane, xylene, isobutanol, ethylbenzene, and methanol. Packed in 50-kg drums, subject article is used as an ingredient in the manufacture of heat-stable coatings for industrial facilities, protective coatings, and coatings for ovens, furnaces, pipelines, and incinerators.</p>	
5	REASONS FOR CLASSIFICATION
<p>Note 6 (a) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to liquids and pastes, including dispersions (emulsions and suspensions) and solutions.</p> <p>Heading 39.10 of the AHTN 2022 covers silicones in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the silicones of this heading are non-chemically defined products containing in the molecule more than one silicon-oxygen-silicon linkage, and containing organic groups connected to the silicon atoms by direct silicon-carbon bonds. They have a high stability and may be either liquid, semi-liquid or solid. The products include silicone oils, greases, resins and elastomers. Silicone resins are used mainly in the manufacture of varnishes, insulating or waterproof coatings, etc., where stability at high temperature is required. They are also used in the preparation of laminates with glass fibre, asbestos or mica as the reinforcing material, as flexible moulds and for electrical encapsulation.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3910.00.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: center;">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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AOCG Memo No. 2026-2023 p. 34

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1109 of RA 10853 (OMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3824.99.70 MFN - 3% ad valorem		23-700	
		3	DATE ISSUED
		22 September 2023	

4 DESCRIPTION OF GOOD

“MIRTOGENOL®”

Based on the technical data sheet, manufacturing process flowchart, product label, technical catalogue, and photograph of the packaging submitted, subject article is a violet-brown powder composed of purified extracts of *Vaccinium myrtillus* fruit (CAS No. 84082-34-8) and *Pinus pinaster* bark (CAS No. 90082-75-0). Packed in plastic pails and cardboard drums containing 5-kg and 20-kg multilayered polyethylene bags, respectively, subject article is used as an ingredient for food supplements.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, chemical products and chemical or other preparations. With only three exceptions, this heading does not apply to separate chemically defined elements or compounds. The chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% 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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