



BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 272-2023
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 : 10 October 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 06 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-638	"CALCIUM PROPIONATE"	2915.50.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-677	"SULFADIAZINE SODIUM 99%"	2935.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-682	"COPPER SULFATE"	2833.25.00	MFN – 1% ad valorem
23-683	"UNITED CHG 1300 13%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-696	"CRUDE LECITHIN OIL – LIQUID"	2923.20.11	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-723	"PIGIPRO 22/14 (SKIMMED MILK POWDER REPLACER)"	2309.90.20	MFN - Zero

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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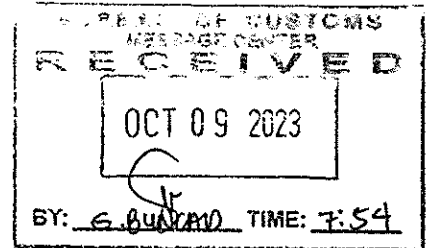
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-083

06 October 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-638, 23-677, 23-682, 23-683, 23-696 and 23-723, issued by this Commission on 06 October 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

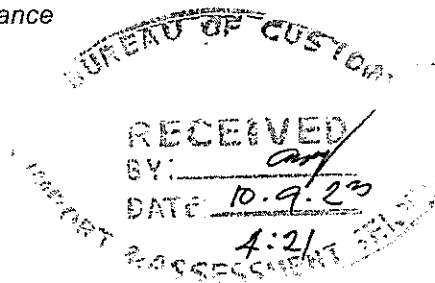
Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

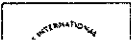
Encl: As stated

cc: The Secretary
Department of Finance
Manila

10/10
9:00



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BUREAU OF CUSTOMS (AOCG)
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Anna J. S.
10-09-23





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 2915.50.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-638
		3	DATE ISSUED
			06 October 2023

4 | DESCRIPTION OF GOOD

“CALCIUM PROPIONATE”

Based on the product composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product quality report, product label, and photograph of the packaging submitted, subject article is pure calcium propionate (calcium salt of propionic acid) in the form of a white crystal powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added at a dosage of 1 to 3 kg per ton of livestock and poultry feeds, to prevent mould growth on feeds and grains, and to improve the quality and shelf life of feeds.

5 | REASONS FOR CLASSIFICATION

Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.15 of the AHTN 2022 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products. This includes propionic acid (CH₃CH₂COOH) and its salts and esters.

In view thereof, subject article is classified under AHTN 2022 subheading 2915.50.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

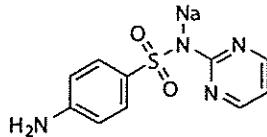
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2935.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-677
		3	DATE ISSUED
			06 October 2023

4 | DESCRIPTION OF GOOD

"SULFADIAZINE SODIUM 99%"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is pure feed-grade sulfadiazine sodium (C₁₀H₉N₄NaO₂S) in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to feeds at a dosage of 50 to 100 grams per ton of poultry and swine feeds, for five to seven days, for the treatment of infections in the respiratory, alimentary, and urogenital tracts caused by microorganisms susceptible to sulfadiazine sodium such as *Staphylococci*, *Streptococci*, *Escherichia coli*, and *Klebsiella spp.* 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 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

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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 2833.25.00 MFN - 1% ad valorem	23-682
	3 DATE ISSUED 06 October 2023

4 | DESCRIPTION OF GOOD

“COPPER SULFATE”

Based on the product specifications, product label, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is pure feed-grade copper sulphate pentahydrate (CuSO₄·5H₂O) in the form of a light-blue to grey-blue free-flowing crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is added to poultry, swine, and cattle feeds, at a rate of 15 to 31.5 kg per ton of feeds, for the treatment of copper sulfate deficiency (e.g., anemia, impaired feather development, slow growth).

5 | REASONS FOR CLASSIFICATION

Note 1 (a) to Chapter 28 of 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 compounds, whether or not containing impurities.

Heading 28.33 of AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes copper sulphates which covers cupric sulphate (CuSO₄·5H₂O), a by-product of electrolytic copper refining; also obtained by treating copper waste or scrap with a weak solution of sulphuric acid. Blue crystals or crystalline powder, soluble in water. It turns into a white anhydrous sulphate when calcinated, which absorbs water with avidity. Used as a fungicide in agriculture; for preparing spraying mixtures; to prepare cuprous oxide or inorganic copper colours; in dyeworks (for dyeing silk or wool black, purple or lilac); in electrolytic copper refining or copper-plating; as a flotation regulator (for restoring the natural buoyancy of ores); as an antiseptic, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2833.25.00, 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

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TARIFF COMMISSION

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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		23-683
		3	DATE ISSUED
			06 October 2023

4 DESCRIPTION OF GOOD**“UNITED CHG 1300 13%”**

Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is antibacterial/anti-infective feed premix granules containing 130 grams chlortetracycline hydrochloride (active ingredient) per kilogram of feed premix, and excipients (soya bean meal, colloidal anhydrous silica, and medium chain triglycerides). It is indicated against gram-positive and gram-negative pathogenic bacteria including *Mycoplasma spp.*, *Chlamydia spp.*, *Rickettsia spp.*, *Mycobacterium tuberculosis*; and for treatment of dysentery, enteritis, pneumonia, typhoid, paratyphoid, and cholera, among others, in poultry and livestock. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to poultry, swine, and bovine feeds at a rate of 170 to 690 grams per ton of feeds, for five to seven days, depending on the animal's condition.

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, among others, 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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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 2923.20.11 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-696	
		3	DATE ISSUED
		06 October 2023	

4	DESCRIPTION OF GOOD
"CRUDE LECITHIN OIL - LIQUID"	
<p>Based on the raw materials and finished product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the product submitted, subject article is crude lecithin oil produced from soya beans. It is in the form of a slightly viscous, brown liquid containing 60% (minimum) acetone insoluble. Packed in 200-kg (net weight) drums, subject article is added to animal feeds at a rate of 0.5% to 7% of finished feeds as an emulsifier.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 29.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, lecithins and other phosphoaminolipids, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important salts and substitution derivatives of quaternary ammonium bases are, among others, lecithins and other phosphoaminolipids. These are esters (phosphatides) resulting from the combination of oleic, palmitic and other fatty acids with glycerophosphoric acid and an organic nitrogen base such as choline. They are usually yellowish-brown, waxy masses, soluble in ethanol. Lecithins are contained in egg-yolk (ovolecithin) and in animal and vegetable tissue.</p> <p>Commercial lecithin, which is also included in this heading, is predominantly soya-bean lecithin and consists of a mixture of acetone-insoluble phosphatides (generally 60 to 70 % by weight), soya-bean oil, fatty acids and carbohydrates. Commercial soya-bean lecithin comes in brownish to light-coloured, more or less viscous form or, if the soya-bean oil has been extracted with acetone, in yellowish granules. Commercial soya-bean lecithin is used as an emulsifying, dispersing, etc. agent in the food and animal feed industries, in paints, in the petroleum industry, etc.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 2923.20.11 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: center;"><i>MariLou P. Mendoza</i></p> <p style="text-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>	



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		23-723
		3	DATE ISSUED
			06 October 2023

4	DESCRIPTION OF GOOD
	“PIGIPRO 22/14 (SKIMMED MILK POWDER REPLACER)”
	<p>Based on the certificate of formula, product information and material safety data sheets, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product label, and sample submitted, subject article is a milk-based feed supplement in the form of a creamy powder. It is composed of deproteinized whey powder, potato protein, wheat flour, refined edible palm oil, refined edible coconut oil, and soya protein concentrate, among others. Packed in 25-kg bags, subject article is dissolved in water and given to suckling pigs as a supplemental milk to sow milk, or is added to feeds of suckling piglets and weaned piglets, at an inclusion level of up to 30% to produce compound feed, as a source of energy.</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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>

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.