



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 278-2023

## 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 :** 23 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 18 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-466	"BINDA VALLEY® GREEK STYLE YOGHURT"	0403.20.99	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-467	"BINDA VALLEY® GREEK STYLE YOGHURT VANILLA BLISS"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-588	"UNITED ZITRAMAX 15%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-657	"NESTLE® MILKMAID® FULL CREAM RECOMBINED SWEETENED CONDENSED MILK"	0402.99.00	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*
23-724	"DERMAZOLE® PLUS (KETOCONAZOLE + ZINC PYRITHIONE)"	3305.10.10	MFN – 10% ad valorem AIFTA – Zero*

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



**BUREAU OF CUSTOMS**

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-726	"CRUDE SOYA LECITHIN OIL - LIQUID"	2923.20.11	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-727	"DL-METHIONINE – POWDER"	2930.40.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-729	"WYETH® S-26 HA GOLD®"	2106.90.89	MFN – 5% ad valorem

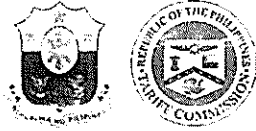
\*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09-44085

TCOC Ref. No. 23-085

18 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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-466, 23-467, 23-588, 23-657, 23-724, 23-726, 23-727 and 23-729, issued by this Commission on 18 October 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

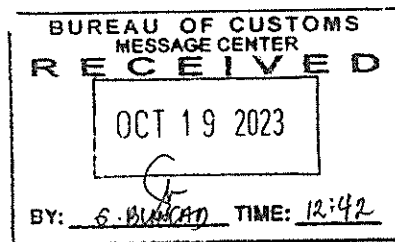
Thank you.

Very truly yours,

*Maile P. Mendoza*  
Digitally signed

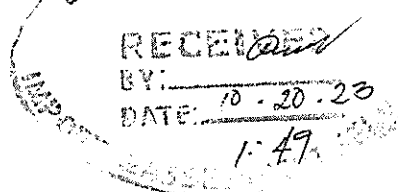
**MARILOU P. MENDOZA**  
Chairperson

*10/20*  
*4:43*



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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

RECEIVED

BY: *Ann 9:15*  
DATE & TIME: 10-20-23



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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 0403.20.99 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-466
		3	DATE ISSUED
			18 October 2023

4 DESCRIPTION OF GOOD

"BINDA VALLEY® GREEK STYLE YOGHURT"

Based on the product specifications, ingredient listing, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), product label, and photograph of the packaging submitted, subject article is a Greek-style, thick and creamy plain yoghurt. It is made from milk, skim milk powder, and culture. Subject article is packed in 1-kg plastic tubs.



5 REASONS FOR CLASSIFICATION

Heading 04.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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




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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-467
		3	<b>DATE ISSUED</b>
			18 October 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>"BINDA VALLEY® GREEK STYLE YOGHURT VANILLA BLISS"</b>
	<p>Based on the product specifications, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a Greek-style yoghurt with rich vanilla flavour. It is made from milk, sugar, water, skim milk powder, culture, and vanilla extract. Subject article is packed in 1-kg plastic tubs.</p> 

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Mari Lou 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>





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
 Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-588
		<b>3</b>	<b>DATE ISSUED</b>
			18 October 2023

**4 | DESCRIPTION OF GOOD**

**“UNITED ZITRAMAX 15%”**

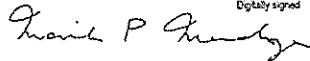
Based on the production process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is an antibacterial feed premix powder containing 150 g zinc bacitracin (active ingredient) per kilogram of premix powder, and calcium carbonate (excipient). It is used for the treatment of Necrotic enteritis and other digestive disorders in animals (e.g., pseudomembranous colitis caused by *Clostridium difficile*, porcine intestinal adenomatosis in growing or fattening pigs, swine dysentery, and Spirochaetal diarrhea). Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added at a rate of 200 to 800 g per ton of poultry, swine, cattle, fish, and crustacean feeds, for a period of five to seven days.

**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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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0402.99.00		23-657
	MFN - 5% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - Zero                AIFTA - 5% ad valorem AJCEPA - Zero                AKFTA - 5% ad valorem RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			18 October 2023

**4 DESCRIPTION OF GOOD**

**“NESTLE® MILKMAID® FULL CREAM RECOMBINED SWEETENED CONDENSED MILK”**

Based on the certificate of ingredients, manufacturing process flowchart, photograph of the product, and product label submitted, subject article is a full cream recombined sweetened condensed milk in the form of a light-yellow, smooth-textured viscous liquid with a milky taste and odour. It is composed of sugar, water, skimmed milk powder, milk fat, fresh milk, lactose, and vitamins B<sub>1</sub>, A and D<sub>3</sub>. Packed in 300-mL tin cans, subject article is used as an ingredient in preparing desserts.



**5 REASONS FOR CLASSIFICATION**

Heading 04.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers milk and cream, concentrated or 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, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.

In view thereof, subject article is classified under AHTN 2022 subheading 0402.99.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



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2	TCC (AR) NO.
	23-657

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)	5	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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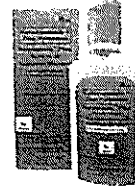


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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 3305.10.10 MFN - 10% ad valorem AIFTA - Zero		23-724
		3	DATE ISSUED
			18 October 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"DERMAZOLE® PLUS (KETOCONAZOLE + ZINC PYRITHIONE)"</b></p> <p>Based on the certificate of analysis, Certificate of Product Registration and License to Operate from the Food and Drug Administration (FDA), material safety data sheet, product insert, and sample submitted, subject article is an antifungal/antidandruff shampoo in the form of a pink-coloured viscous liquid containing 2% weight by volume (w/v) ketoconazole and 1% w/v zinc pyrithione (active ingredients). It is indicated for the prevention and treatment of infections caused by <i>Malassezia</i>, such as dandruff, seborrheic dermatitis, and tinea (pityriasis) versicolor. Packed in a box containing a 50-mL or 100-mL high-density polyethylene (HDPE) bottle with a flip top cap, subject article is to be applied to wet hair, then lathered and left on for 3 to 5 minutes, before rinsing thoroughly with water. The frequency and length of application varies according to the fungus infection being treated.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 1 (e) to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties.</p> <p>On the other hand, Note 3 to Chapter 33 of the AHTN 2022 states that headings 33.03 to 33.07 apply, <i>inter alia</i>, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.</p> <p>Heading 33.05 of the AHTN 2022 covers preparations for use on the hair. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, shampoos, containing soap or other organic surface-active agents, and other shampoos. All these shampoos may contain subsidiary pharmaceutical or disinfectant constituents, even if they have therapeutic or prophylactic properties.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3305.10.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".</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>Digitally signed</i>  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.*





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2923.20.11 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-726
		3	<b>DATE ISSUED</b>
			18 October 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>"CRUDE SOYA LECITHIN OIL - LIQUID"</b>
	<p>Based on the product label, technical description of the product, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is crude feed-grade lecithin oil produced from soya beans. It is in the form of a 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 2% to 8% of finished feeds as an emulsifier.</p>

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



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2930.40.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-727
		3	<b>DATE ISSUED</b>
			18 October 2023

**4 DESCRIPTION OF GOOD**

**"DL-METHIONINE - POWDER"**

Based on the finished product specifications, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is pure feed-grade methionine (C<sub>5</sub>H<sub>11</sub>NO<sub>2</sub>S), an amino acid, in the form of a white crystalline powder. Packed in 25-kg bags, subject article is added to animal feeds, at a rate of 1 to 3 kg per ton of feeds, as an amino acid supplement to enhance growth, promote feed efficiency, and provide balanced diets for livestock and poultry.

**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 29.30 of the AHTN 2022 covers organo-sulphur compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes organo-sulphur compounds whose molecules have sulphur atom(s) directly linked to carbon atom(s). It includes compounds whose molecules contain, in addition to sulphur atom(s), other non-metal or metal atom(s) directly linked to carbon atom(s).

Furthermore, the HS EN state that this heading includes sulphides (or thioethers). These may be regarded as ethers in which the oxygen atom is replaced by one of sulphur. It includes methionine, white platelets or powder. An amino acid. Essential component in human nutrition, not synthesised by the body.

In view thereof, subject article is classified under AHTN 2022 subheading 2930.40.00, 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

*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 2106.90.89 MFN - 5% ad valorem		23-729	
		3	DATE ISSUED
		18 October 2023	

4	DESCRIPTION OF GOOD
<b>“WYETH® S-26 HA GOLD®”</b>	
<p>Based on the manufacturer's declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a powdered infant formula composed of lactose, whey protein concentrate, sunflower oil, coconut oil, low erucic acid rapeseed oil, glucose syrup, tuna fish oil, sodium chloride, vitamins, and minerals, among others. Packed in 800-gram cans, subject article is formulated for infants between zero to 12 months of age.</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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% 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: right;">FOR THE COMMISSION <small>Digitally signed</small>  <b>MARILOU P. MENDOZA</b> 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.*

