



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY

AOCG Memo No. 285-2023

A modernized and credible customs administration that upholds good governance and is among the world's best

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 : 07 November 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 23 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-650	"MECHANISM SUB-ASSY (MICR)"	8473.30.90 ✓	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-651	"MECHANISM SUB-ASSY (SIDM)"	8443.99.90 ✓	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-652	"MECHANISM SUB-ASSY (SIDM WITH THERMAL HEAD)"	8443.99.90 ✓	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-716	"CASEINATE POTASSIUM (20 KG)"	3501.90.10 ✓	MFN – 3% ad valorem
23-717	"SKIM MILK POWDER MEDIUM HEAT (25 KG)"	0402.10.41	MFN – 1% ad valorem AANZFTA – Zero* RCEP – Zero*

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



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE

MASTER COPY
mm

AOCG Memo No. 285-2023 p. 2

BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-718	"NON-FAT DRY MILK LOW HEAT"	0402.10.41	MFN – 1% ad valorem
23-746	"MOLDTEC® 212"	3824.99.99	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 3% ad valorem* AKFTA – Zero* RCEP – Zero*
23-747	"KEM CURB® DRY"	3824.99.99	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 3% ad valorem* AKFTA – Zero* RCEP – Zero*

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

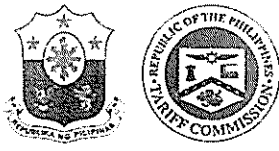
For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



MASTER COPY
fms

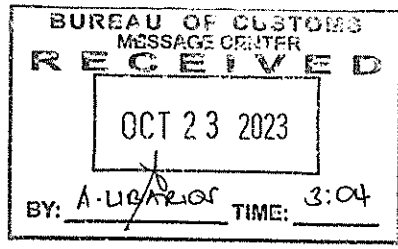
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-44155

TCOC Ref. No. 23-086

23 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. 23-650, 23-651, 23-652, 23-716, 23-717, 23-718, 23-746, and 23-747, issued by this Commission on 23 October 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

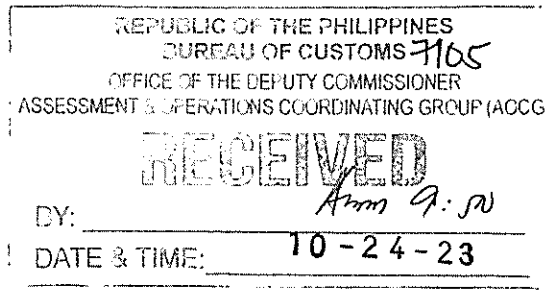
Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated
cc: The Secretary
Department of Finance
Manila



Ann G. Ju
10.21.23
8:00





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

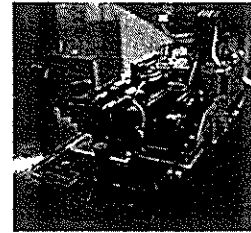
Pursuant to Section 1100 of RA 10362 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8473.30.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-650
		3	DATE ISSUED
			23 October 2023

4 DESCRIPTION OF GOOD

“MECHANISM SUB-ASSY (MICR)”

Based on the technical information submitted, subject article is an assembly of plastic and metal frames that houses the magnetic ink character recognition (MICR) reader mechanism and frank printing mechanism of a cheque scanning machine. It has an overall dimension of 145 mm x 355 mm x 175 mm (W x L x H) and a weight of 3.16 kg. Subject article is to be assembled together with the other parts, such as main circuit board, case path feeder sub-assembly, and case path ejector sub-assembly, to produce a complete cheque scanner (TM-S1000-II model).



5 REASONS FOR CLASSIFICATION

Heading 84.73 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.70 to 84.72. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts and accessories suitable for use solely or principally with the machines of headings 84.70 to 84.72.

In view thereof, subject article, being a part suitable for use solely for a scanning machine of heading 84.71, is classified under AHTN 2022 subheading 8473.30.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

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.



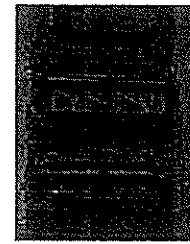



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 8443.99.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-651
		3	DATE ISSUED
			23 October 2023

4	DESCRIPTION OF GOOD
	<p>"MECHANISM SUB-ASSY (SIDM)"</p> <p>Based on the technical information submitted, subject article is an assembly of metal frames consisting of carriage sub-assembly, platen sub-assembly, frame main sub-assembly, and frame circuit board sub-assembly. It has an overall dimension of 150 mm x 210 mm x 110.5 mm (W x D x H) and a weight of 1.89 kg. Subject article is to be assembled together with the other parts, such as the interface board, main circuit board, electrical wirings, casings, and covers, to produce a complete serial impact dot matrix (SIDM) receipt printer (TM-U220II model).</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 84.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts and accessories of the machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8443.99.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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> <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>





hmo

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

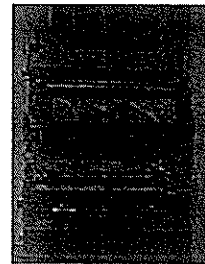
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8443.99.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-652
		3	DATE ISSUED
			23 October 2023

4 DESCRIPTION OF GOOD

“MECHANISM SUB-ASSY (SIDM with Thermal Head)”

Based on the technical information submitted, subject article is an assembly of metal frames consisting of carriage sub-assembly, magnetic ink character recognition (MICR) sensor, platen sub-assembly, frame main sub-assembly, and frame circuit board sub-assembly. It has an overall dimension of 150 mm x 210 mm x 110.5 mm (W x D x H) and a weight of 1.89 kg. Subject article is to be assembled together with the other parts, such as the interface board, main circuit board, electrical wirings, casings, and covers, to produce a complete receipt printer with serial impact dot matrix (SIDM) and thermal printing technologies (TMH6000VI printer model).



5 REASONS FOR CLASSIFICATION

Heading 84.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts and accessories of the machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8443.99.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

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





MASTER COPY
mm

AOCG Memo No. 285-2023 P-7 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 3501.90.10 MFN - 3% ad valorem		23-716	
		3	DATE ISSUED
		23 October 2023	

4	DESCRIPTION OF GOOD
<p>“CASEINATE POTASSIUM (20 kg)”</p> <p>Based on the product composition statement, purchasing specification, manufacturing process flowchart, and packing list submitted, subject article is a caseinate salt derived from pure milk protein, in the form of an odorless, free-flowing granular or fine white or slightly-yellow powder without lumps. It is derived from the coagulum formed by treating skim milk with food-grade acid, separating the precipitate from the soluble milk fraction, neutralizing the curd with food-grade alkalis (potassium), drying, and then sieving. Packed in 20-kg bags, subject article is used in the manufacture of products for infant nutrition.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 35.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, casein, caseinates and other casein derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that caseinates (salts of casein) include the sodium and ammonium salts known as “soluble caseins”; these salts are normally used to prepare concentrated foods and pharmaceutical products. Calcium caseinate is used in the preparation of foodstuffs or as a glue, according to its character.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 3501.90.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





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 0402.10.41 MFN - 1% ad valorem AANZFTA - Zero RCEP - Zero		23-717	
		3	DATE ISSUED
		23 October 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“SKIM MILK POWDER MEDIUM HEAT (25 kg)”</p> <p>Based on the product bulletin, product composition, manufacturing process flowchart, and packing list submitted, subject article is a 100% skim milk powder with a fat content, by weight, not exceeding 1.5%. It is a soluble powder made by spray drying fresh pasteurized skim milk. Packed in 25-kg multi-wall kraft paper bags with inner plastic liners, subject article is used as an ingredient in food preparations</p>	
5	REASONS FOR CLASSIFICATION
<p>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 to 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0402.10.41, with a Most Favoured Nation (MFN) rate of duty of 1% 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 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>	



AOCG Memo No. 285-2023 p.9

MASTER COPY
mrb

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 0402.10.41 MFN - 1% ad valorem		23-718
		3	DATE ISSUED
			23 October 2023

4	DESCRIPTION OF GOOD
	<p>“NON-FAT DRY MILK LOW HEAT”</p> <p>Based on the product specifications, certificate of analysis, manufacturing process flowchart, ingredient statement, and packing list submitted, subject article is 100% spray-dried pasteurized, evaporated non-fat milk with fat content, by weight, not exceeding 1.5%. It is in the form of a white to light cream sweet powder. Packed in 25-kg (net weight) poly-lined multiwall kraft paper bags, subject article is used as a protein source in the manufacture of growing-up milk.</p>

5	REASONS FOR CLASSIFICATION
	<p>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 (full cream milk or partially or completely skimmed milk) 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0402.10.41, 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: right;">FOR THE COMMISSION <small>Digitally signed</small> <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>





AOCG Memo No. 285-2023

p. 10

REPUBLIC OF THE PHILIPPINES


MASTER COPY
lmt

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 3824.99.99		23-746
	MFN - 3% ad valorem		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		23 October 2023
	AJCEPA - 3% ad valorem		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	"MOLDTEC® 212"
	<p>Based on the brochure, product composition, certificate of analysis, material safety data sheet, and photographs of the packaging and product label submitted, subject article is a mold inhibitor in the form of an amber-coloured acidic liquid. It is composed of propionic acid, ammonia solution, propane triol, and water. Packed in 200-kg drums, subject article is blended to animal feeds and feed ingredients, at a rate of 500 g to 1 kg per ton of feeds and feed ingredients, to control mold contamination, prolong the freshness and quality of feed/grains, and extend the shelf-life of feeds and feed ingredients.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixture of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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>



2	TCC (AR) NO.
23-746	

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)	3	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

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.



MASTER COPY

AOCG Memo No. 285 - 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 3824.99.99		23-747
	MFN - 3% ad valorem		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		23 October 2023
	AJCEPA - 3% ad valorem		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	“KEM CURB® DRY”
	<p>Based on the product specifications, certificates of analysis and composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, and photograph of the packaging submitted, subject article is a mold inhibitor in the form of a white powder. It is composed of propionic acid, formic acid, silica, and sodium chloride. Packed in 20-kg bags, subject article is added to animal feeds or via feed premix at a rate of 500 to 1,000 g per ton of feeds to prevent mold growth in manufactured livestock feed.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixture of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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>



2	TCC (AR) NO.
23-747	

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)	3	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

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.