



AOCG Memo No. 288-2023

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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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 : *[Signature]*
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 27 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-288	"GIVAUDAN ROAST/K FLAVOR GR 12389"	3302.10.30	MFN – 1% ad valorem AKFTA – Zero* RCEP – Zero*
23-622	"LEE KUM KEE PURE BLACK SESAME OIL"	1515.50.10	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-733	"DXN® HONG T POWDER"	1211.90.17	MFN – 3% ad valorem ATIGA – Zero (Except for KH and LA)* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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





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AOCG Memo No. 258-2023 p.2

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE

BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-735	"DXN® LION'S MANE MUSHROOM POWDER"	0712.39.90 ✓	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-736	"MEAT AND BONE MEAL – POWDER"	2309.90.20 ✓	MFN - Zero
23-737	"BLOOD MEAL – POWDER"	0511.99.90 ✓	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-738	"HYPROMAX – HYDROLYZED FEATHERMAL 85 – POWDER"	0505.90.90 ✓	MFN – 3% ad valorem
23-740	"CHLORTETRACYCLINE HYDROCHLORIDE 20%"	3003.20.00 ✓	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-741	"DEPROTEINIZED WHEY FEED GRADE – POWDER"	0404.10.19 ✓	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-743	"ANLENE™ 3X™ MOVEMAX™ WHITE COFFEE"	1901.90.39 ✓	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 7% ad valorem 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

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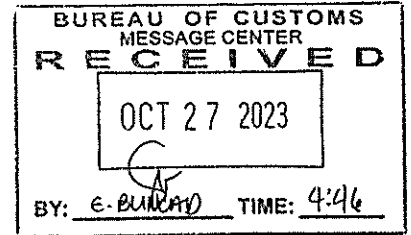
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-44358

TCOC Ref. No. 23-089

27 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 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-288, 23-622, 23-733, 23-735, 23-736, 23-737, 23-738, 23-740, 23-741, and 23-743, issued by this Commission on 27 October 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

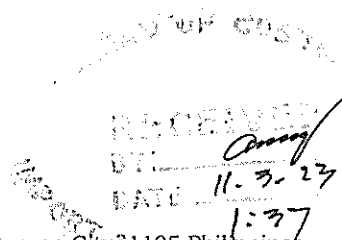
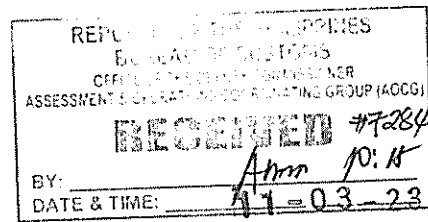
Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



27 OCT 2023

CERTIFICATE NO. 157814



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 3302.10.30 MFN - 1% ad valorem AKFTA - Zero RCEP - Zero		23-288
		3	DATE ISSUED
			27 October 2023

4 DESCRIPTION OF GOOD

"GIVAUDAN ROAST/K FLAVOR GR 12389"

Based on the technical and safety data sheets, product composition, production process flowchart, certificate of analysis, photograph of the packaging, and clarification on product composition submitted, subject article is a brownish to tan powder with a meaty, umami, and roasted taste. It is mainly composed of process flavourings which contain odoriferous substances, such as essential oils, oleoresin, and resinoids. It also contains salt, sugar, monosodium glutamate, corn maltodextrin, tapioca starch, and disodium guanylate, among others. Packed in 25-kg carton boxes, subject article is used in the manufacture of dry sauces, dry soups, instant noodles, processed meat and sausages, and seasonings, to impart specific flavour and aroma.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (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, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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.



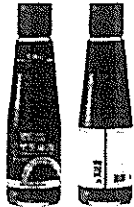


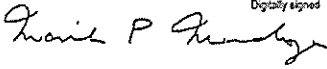
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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>AHTN 1515.50.10 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-622</p> <p>3 DATE ISSUED</p> <p>27 October 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“LEE KUM KEE PURE BLACK SESAME OIL”</p> <p>Based on the ingredients declaration, quality assurance sheet, manufacturing process flowchart, and photograph of the product submitted, subject article is a pure black sesame oil in the form of an amber free-flowing liquid. It is produced by roasting black sesame seeds, followed by oil extraction, and filtration. Packed in 207-mL glass bottles, subject article is added to salad dressings, marinades, and sauces, to add a nutty and toasty flavour and aroma.</p> <div style="text-align: right;">  </div>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 15.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers single, fixed vegetable or microbial fats and oils and their fractions other than those specified in headings 15.07 to 15.14. The following are of particular commercial importance, among others, sesame oil, obtained from the seeds of an annual herb, <i>Sesamum indicum</i>. It is a semi-drying oil, the finer grades of which are used in shortenings, salad oil, margarine and similar food products, and in medicines. The poorer grades are used for industrial purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1515.50.10, with a Most Favoured Nation (MFN) rate of duty of 3% ac 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</p> <p style="text-align: right;"><i>Digitally signed</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>
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10063 (CMIA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 1211.90.17</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">MFN - 3% ad valorem</td> <td style="width: 50%;">ATIGA - Zero (Except for KH and LA)</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>AHKFTA - Zero</td> </tr> <tr> <td>AIFTA - Zero</td> <td>AJCEPA - Zero</td> </tr> <tr> <td>AKFTA - Zero</td> <td>RCEP - Zero</td> </tr> </table>	MFN - 3% ad valorem	ATIGA - Zero (Except for KH and LA)	AANZFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">2 TCC (AR) NO.</td> <td style="width: 50%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">23-733</td> </tr> <tr> <td>3 DATE ISSUED</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">27 October 2023</td> </tr> </table>	2 TCC (AR) NO.			23-733	3 DATE ISSUED			27 October 2023
MFN - 3% ad valorem	ATIGA - Zero (Except for KH and LA)																
AANZFTA - Zero	AHKFTA - Zero																
AIFTA - Zero	AJCEPA - Zero																
AKFTA - Zero	RCEP - Zero																
2 TCC (AR) NO.																	
	23-733																
3 DATE ISSUED																	
	27 October 2023																
4 DESCRIPTION OF GOOD <p style="text-align: center;">“DXN® HONG T POWDER”</p> <p>Based on the product information sheet, manufacturing process flowchart, product specifications, ingredient declaration, and label artwork submitted, subject article is 100% dried <i>Alternanthera sessilis</i> in the form of a green powder. Packed in 30-gram plastic bottles, one spoon or 2 grams of subject article is to be mixed with 100 mL of warm water and is to be consumed once daily, before a meal, to maintain overall health.</p>																	
5 REASONS FOR CLASSIFICATION <p>Heading 12.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here.</p> <p>However, the classification of vegetable products in this heading, by virtue of their being used primarily in pharmacy, does not necessarily imply that they may be regarded as medicaments of heading 30.03 or 30.04 when they are mixed, or unmixed but put up in measured doses or in forms or packings for retail sale. While the term “medicaments” within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term “pharmacy” has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.17, 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>																	

AOCG Memo No. 288-2023 9-7

2	TCC (AR) NO.
23-733	

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0 (Except for KH and LA)	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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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 0712.39.90		23-735
	MFN - 3% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			27 October 2023

4	DESCRIPTION OF GOOD
	“DXN® LION’S MANE MUSHROOM POWDER”
	<p>Based on the product information sheet, product specifications, manufacturing process flowchart, ingredient declaration, and label submitted, subject article is a creamy white powder with natural sweet taste made from pure Lion’s Mane mushroom (<i>Hericium erinaceus</i>). It is produced by drying the mushroom, followed by grinding and packing. Packed in 30-g plastic bottles and in boxes containing 10 pieces of 5-g sachets, subject article is recommended to be dissolved in warm water before consumption, or added to nutritional shakes, to maintain overall health.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 07.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetables of headings 07.01 to 07.11 which have been dried (including dehydrated, evaporated or freeze-dried) i.e., with their natural water content removed by various processes. The principal kinds of vegetables treated in this way are potatoes, onions, mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>), truffles, carrots, cabbage and spinach. They are usually prepared in strips or slices, either of one variety or mixed (<i>julienne</i>). The heading also covers dried vegetables, broken or powdered, such as asparagus, cauliflower, parsley, chervil, onion, garlic, celery, generally used either as flavouring materials or in the preparation of soups.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0712.39.90, 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.
23-735	

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

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 2309.90.20 MFN - Zero		23-736
		3	DATE ISSUED
			27 October 2023

4	DESCRIPTION OF GOOD
	"MEAT AND BONE MEAL - POWDER"
	<p>Based on the product information, manufacturing process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, material safety data sheet, and photograph of the packaging submitted, subject article is a rendered product from mammal tissues including bone, of bovine, porcine, ovine, and avian species, or a mix thereof. It contains 50% crude protein and is in the form of a brown grainy powder with a cooked dried meat smell. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 5% per ton of finished feeds, as a source of digestible protein.</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 the heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.</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 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>



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0511.99.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-737
		3	DATE ISSUED
			27 October 2023

4	DESCRIPTION OF GOOD
	“BLOOD MEAL - POWDER”
	<p>Based on the chemical analysis, 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 dewatered, dried, ground, and sieved blood of various livestock species (e.g., cattle and pigs). It is in the form of a brown powder containing 87% (minimum) crude protein. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 2% to 6% per ton of feeds as a source of high-quality protein.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 05.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, animal products not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes animal blood, liquid or dried, edible or not. The heading excludes animal blood prepared for therapeutic, prophylactic or diagnostic uses (heading 30.02).</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 0511.99.90, 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.</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>





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 0505.90.90 MFN - 3% ad valorem		23-738
		3	DATE ISSUED
			27 October 2023

4	DESCRIPTION OF GOOD
	"HYPROMAX - HYDROLYZED FEATHERMEAL 85 - POWDER"
	<p>Based on the product information, certificate of formula, manufacturing process, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and photograph of the product submitted, subject article is 100% feather meal in the form of a brown powder containing 85% (minimum) crude protein. It is produced by treating chicken, turkey, and duck feathers with pressure and steam, followed by pressing, air-drying, and milling. Packed in 25-kg and 50-kg bags, subject article is added to feeds for aquatic animals at a rate of 1 to 1.5 kg per ton of feeds, as a source of digestible protein.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 05.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, powder and waste of feathers or parts of feathers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers powder, meal and waste of feathers or parts of feathers.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 0505.90.90, 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 <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>



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		23-740	
		3	DATE ISSUED
		27 October 2023	

4 DESCRIPTION OF GOOD

"CHLORTETRACYCLINE HYDROCHLORIDE 20%"

Based on the product specifications, 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 in the form of a brown to dark-brown powder. It contains 200 grams chlortetracycline hydrochloride (active ingredient) per kilogram of feed premix, and residue of fermentation (carrier). It is indicated against gram-positive and gram-negative bacteria including *Mycoplasma*, *Chlamydia*, *Rickettsia spp.*, and *Tubercle bacillus*, and in the inhibition and treatment of dysentery, enteritis, pneumonia, typhoid, paratyphoid, and cholera, among others, in poultry and livestock. Packed in 25-kg bags, subject article is added to poultry, swine, and bovine feeds at different dosages 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, 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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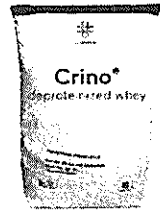


REPUBLIC OF THE PHILIPPINES
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Pursuant to Section 1100 of RA 10863 (CMTA)

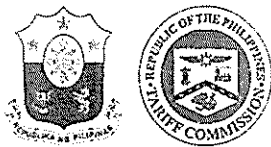
1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0404.10.19 MFN - Zero ACFTA - Zero RCEP - Zero		23-741
		3	DATE ISSUED
			27 October 2023

4	DESCRIPTION OF GOOD
	<p>“DEPROTEINIZED WHEY FEED GRADE - POWDER”</p> <p>Based on the product label, product specifications, production 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-grade deproteinized whey in the form of a free-flowing white or cream powder. It is produced by removing a portion of the protein from sweet dairy whey through diafiltration process to produce a finished dried product with more than 80% lactose. Packed in 25-kg bags and in 2,000-lb tote bags, subject article is added to animal feeds as a source of energy.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 04.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved. The powdered products of this heading, particularly whey, may contain small quantities of added lactic ferments, with a view to their use in prepared meat products or as additives for animal feed.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0404.10.19, 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> <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 10363 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.39		23-743
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - 7% ad valorem RCEP - Zero	3	DATE ISSUED
			27 October 2023

4 DESCRIPTION OF GOOD

“ANLENE™ 3X™ MOVEMAX™ WHITE COFFEE”

Based on the product specifications, manufacturing process, product composition, and sample submitted, subject article is a white coffee-flavoured milk for adults in the form of a free-flowing powder with a typical coffee taste and odour. It is composed of milk powder (skimmed milk powder, whey powder, and whole milk powder), maltodextrin, sucrose, coffee powder, minerals, caramel colour, nature-identical flavours, collagen, vitamins, sucralose, and soy lecithin. Packed in 300-g pouches, subject article is to be dissolved in hot or cold water before consumption.



5 REASONS FOR CLASSIFICATION

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, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added; and milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats). The products of this heading may be sweetened and may contain cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.39, 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:



2	TCC (AR) NO.
23-743	

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)	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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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