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AOCG Memo No. 289-2023

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*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 31 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-750	"ANHYDROUS MILK FAT (210 KG)"	0405.90.90	MFN – 1% ad valorem AANZFTA – Zero* RCEP – Zero*
23-757	"NESCAFE® EXCELLENTE™ (500 G)"	IN-QUOTA 0901.21.11.100	MFN – 40% ad valorem ATIGA – Zero* AAZNFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*

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





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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE

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**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
23-757	"NESCAFE® EXCELLENTE™ (500 G)"	OUT-QUOTA 0901.21.11.200	MFN – 40% ad valorem ATIGA – Zero* AAZNFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*
23-764	"ACETIC ACID GLACIAL LIQUID INS260 (30 KG)"	2915.21.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 3% ad valorem* RCEP – Zero*
23-767	"TAPIOCA STARCH (850 KG)"	1108.14.00	MFN – 20% ad valorem ATIGA – Zero* AANZFTA – 5% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 20% ad valorem* AIFTA – 20% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 20% ad valorem*
23-776	"SWEET BUTTERMILK POWDER (25 KG)"	0403.90.10	MFN – 3% ad valorem

\*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

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09-44385

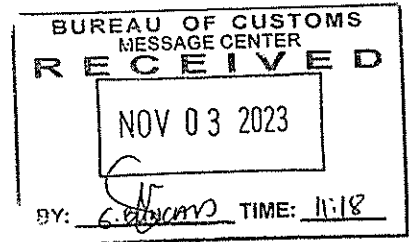
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-090

31 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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-750, 23-757, 23-764, 23-767 and 23-776, issued by this Commission on 31 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.

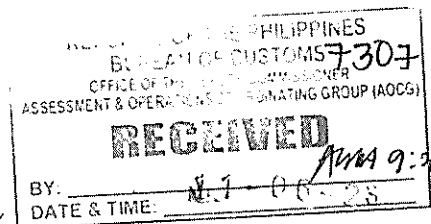
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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AOCG Memo No. 289-2023 p-4

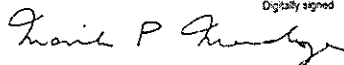


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**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 0405.90.90 MFN - 1% ad valorem AANZFTA - Zero RCEP - Zero		23-750
		<b>3</b>	<b>DATE ISSUED</b>
			31 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“ANHYDROUS MILK FAT (210 kg)”</b></p> <p>Based on the product specifications, ingredient list, production process flowchart, and packing/weight list submitted, subject article is pure anhydrous milk fat in the form of a white to yellow fat. It is produced by pasteurization of raw cream from cow's milk, followed by concentration, dehydration, and filtration. Packed in 210-kg drums, subject article is suitable for use in food applications including processed cheese, confectionery, ice cream, chocolate, and recombined dairy products.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 04.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, butter and other fats and oils derived from milk. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other fats and oils derived from milk. This group covers fats and oils derived from milk (e.g., milkfat, butterfat and butteroil).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0405.90.90, 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 <small>Digitally signed</small>  <b>MARILOU P. MENDOZA</b> 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. 229-2023 p.5




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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>
		<u>In-Quota</u>	<u>Out-Quota</u>		23-757
	AHTN	0901.21.11.100	0901.21.11.200	<b>3</b>	<b>DATE ISSUED</b>
	MFN	40% ad valorem	40% ad valorem		31 October 2023
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	5% ad valorem	5% ad valorem		
	AHKFTA	40% ad valorem	40% ad valorem		
	AIFTA	40% ad valorem	40% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	40% ad valorem	40% ad valorem		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“NESCAFÉ® EXCELLENTE™ (500 g)”</b></p> <p>Based on the certificate of ingredients, manufacturing process flowchart, packing list, and photograph of the product submitted, subject article is 100% roasted whole arabica coffee beans. It is imported in 500-g bags.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.11.100 and 0901.21.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
	23-757

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	40	40	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	40	40	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	40	40	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)

<table border="1"> <tr> <td data-bbox="277 564 966 590">1</td> <td data-bbox="277 564 966 590">AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</td> </tr> <tr> <td colspan="2" data-bbox="277 590 966 808"> <p style="text-align: center;">AHTN 2915.21.00</p> <table border="0"> <tr> <td>MFN - 3% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - 3% ad valorem</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table> </td> </tr> </table>	1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	<p style="text-align: center;">AHTN 2915.21.00</p> <table border="0"> <tr> <td>MFN - 3% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - 3% ad valorem</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>		MFN - 3% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - 3% ad valorem	RCEP - Zero		<table border="1"> <tr> <td data-bbox="992 564 1274 590">2</td> <td data-bbox="992 564 1274 590">TCC (AR) NO.</td> </tr> <tr> <td colspan="2" data-bbox="992 590 1274 646">23-764</td> </tr> <tr> <td data-bbox="992 646 1274 672">3</td> <td data-bbox="992 646 1274 672">DATE ISSUED</td> </tr> <tr> <td colspan="2" data-bbox="992 672 1274 808">31 October 2023</td> </tr> </table>	2	TCC (AR) NO.	23-764		3	DATE ISSUED	31 October 2023	
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<table border="1"> <tr> <td data-bbox="277 1104 1274 1129">5</td> <td data-bbox="277 1104 1274 1129">REASONS FOR CLASSIFICATION</td> </tr> <tr> <td colspan="2" data-bbox="277 1129 1274 1709"> <p>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.</p> <p>Heading 29.15 of the AHTN 2022 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products. This includes, among others, acetic acid (CH<sub>3</sub>COOH) and its salts and esters. Acetic acid is obtained by the dry distillation of wood, or synthetically. A very acid liquid with a characteristic and penetrating odour of vinegar caustic. When cold it solidifies into colourless crystals (glacial acetic acid). A solvent for phosphorus and sulphur and for many organic substances. Commercial acetic acid is slightly yellowish in colour, and has very often a slight empyreumatic odour. Used in the textile industry, in tanning, as a coagulant for latex, or for the manufacture of acetates, synthetic plasticisers, pharmaceutical products, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2915.21.00, 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> </td> </tr> </table>		5	REASONS FOR CLASSIFICATION	<p>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.</p> <p>Heading 29.15 of the AHTN 2022 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products. This includes, among others, acetic acid (CH<sub>3</sub>COOH) and its salts and esters. Acetic acid is obtained by the dry distillation of wood, or synthetically. A very acid liquid with a characteristic and penetrating odour of vinegar caustic. When cold it solidifies into colourless crystals (glacial acetic acid). A solvent for phosphorus and sulphur and for many organic substances. Commercial acetic acid is slightly yellowish in colour, and has very often a slight empyreumatic odour. Used in the textile industry, in tanning, as a coagulant for latex, or for the manufacture of acetates, synthetic plasticisers, pharmaceutical products, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2915.21.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>																			
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2	TCC (AR) NO.
	23-764

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	3	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

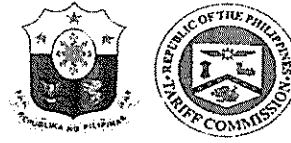
MARILOU P. MENDOZA  
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AOCG Memo No. 289-2023 p-9



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 1108.14.00		23-767
	MFN - 20% ad valorem AANZFTA - 5% ad valorem AHKFTA - 20% ad valorem AJCEPA - Zero RCEP - 20% ad valorem		
	ATIGA - Zero ACFTA - 5% ad valorem AIFTA - 20% ad valorem AKFTA - 5% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
			31 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“TAPIOCA STARCH (850 kg)”</b></p> <p>Based on the product specifications, manufacturing process flow diagram, certificate of analysis, and packing list submitted, subject article is a food-grade pure tapioca starch in the form of a fine white powder. It is derived from the processing of tapioca (cassava) roots. Packed in 850-kg bags, subject article is used as a raw material in the manufacture of food preparations.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 11.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, starches. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that starches, which chemically are carbohydrates, are contained in the cells of many vegetable products. The most important sources of starch are the cereal grains (e.g., maize (corn), wheat and rice), certain lichens, certain tubers and roots (potato, manioc, arrowroot, etc.) and the pith of the sago palm. Starches are white odourless powders composed of fine grains which crackle when rubbed between the fingers. Starches are commercially processed to give a wide range of products classified under other headings, e.g., modified starch, roasted soluble starch, dextrin, malto-dextrin, dextrose, glucose. They are also used as such in a wide variety of industries, especially the food, paper, paper converting and textile industries.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1108.14.00, with a Most Favoured Nation (MFN) rate of duty of 20% 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. 289-2023 p. 10

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2	TCC (AR) NO.
	23-767

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)	5	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	20	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	20	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	20	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.*

AOCG Memo No. 289-2023 p. 11



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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 0403.90.10 MFN - 3% ad valorem		23-776
		<b>3</b>	<b>DATE ISSUED</b>
			31 October 2023

**4 DESCRIPTION OF GOOD**

**“SWEET BUTTERMILK POWDER (25 kg)”**

Based on the product specifications, ingredient list, production process flowchart, safety data sheet, and packing list submitted, subject article is 100% sweet buttermilk in the form of an off-white powder with a slightly milky odour and taste. It is produced from fresh sweet buttermilk derived from the churning of butter, followed by evaporation and spray-drying. Packed in a 25-kg multi-ply paper bag with polyethylene (PE) liner, subject article is used as an ingredient in the manufacture of ambient dairy products.

**5 REASONS FOR CLASSIFICATION**

Heading 04.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. 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 0403.90.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

*Digitally signed*

**MARILOU P. MENDOZA**  
Chairperson

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