



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS


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AOCG Memo No. 290-2023

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 03 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-765	"YELKIN® GOLD LECITHIN"	2923.20.11	MFN – 1% ad valorem
23-766	"TRACE ELEMENTS PREMIX TE208 (12 KG)"	2106.90.73	MFN – 1% ad valorem
23-785	"DIPOTASSIUM PHOSPHATE (25 KG)"	2835.24.00	MFN – 1% ad valorem A-TIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-788	"SALSCENT®"	3402.90.19	MFN – 5% ad valorem

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



Gate 3, South Harbor, Port Area, Manila 1018

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DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-789	"KOBO JTTO-MS7"	3206.19.10	MFN – 3% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

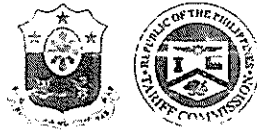


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REPUBLIC OF THE PHILIPPINES
 BUREAU OF CUSTOMS
 OFFICE OF THE DEPUTY COMMISSIONER
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED #7326

BY: Ann 9-15

DATE & TIME: 11-07-23

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-091

03 November 2023

02-44416

COMMISSIONER BIENVENIDO Y. RUBIO
 Bureau of Customs
 G/F OCOM Building
 16th Street, South Harbor
 Gate 3 Port Area, Manila

BUREAU OF CUSTOMS
 MESSAGE CENTER

RECEIVED

NOV 06 2023

BY: A. UGARZOR TIME: 10:51

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. 23-765, 23-766, 23-785, 23-788, and 23-789, issued by this Commission on 03 November 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed

MARILOU P. MENDOZA
 Chairperson

Encl: As stated

cc: The Secretary
 Department of Finance
 Manila

Ann
 11-7-23
 1:57



06 NOV 2023



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 2923.20.11 MFN - 1% ad valorem		23-765
		3	DATE ISSUED
			03 November 2023

4 | DESCRIPTION OF GOOD

"YELKIN® GOLD LECITHIN"

Based on the certificate of analysis, technical information, and food safety and quality information submitted, subject article is liquid lecithin derived from soybeans, containing more than 60% acetone insolubles. Packed in 1,000-kg steel totes, subject article is used as an emulsifier in the manufacture of margarine, vegetable- and dairy-based milk replacers, and ready-to-use frostings; as an active ingredient in food-grade release agents, such as pan oils, griddle greases, and aerosol coatings; and in non-food applications, such as in the manufacture of cosmetic and skincare products.

5 | REASONS FOR CLASSIFICATION

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. 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. Ovolecithin is used in medicine. 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.

In view thereof, subject article is classified under AHTN 2022 subheading 2923.20.11, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

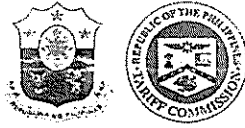
Digitally signed

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	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem		23-766
		3	DATE ISSUED
			03 November 2023

4 DESCRIPTION OF GOOD

"TRACE ELEMENTS PREMIX TE208 (12 kg)"

Based on the product specifications, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a fine powder mix of ferrous sulfate heptahydrate, zinc sulfate, sodium selenate, citric acid (acidity regulator), and glucose syrup (carrier). Packed in 12-kg containers with sealed inner bags, subject article is used as a raw material in the manufacture of infant foods.

5 REASONS FOR CLASSIFICATION

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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

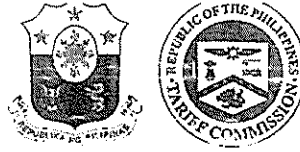
FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 style="text-align: center;">AHTN 2835.24.00</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-785</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">03 November 2023</p>
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DIPOTASSIUM PHOSPHATE (25 kg)”</p> <p>Based on the technical data sheet, ingredient declaration, certificate of analysis, production process flowchart, and packing list submitted, subject article is a food-grade pure dipotassium phosphate in the form of an odorless white powder. Packed in 25-kg paper bags with polyethylene (PE) liner, subject article is used as a food additive (buffering agent and sequestrant) in the manufacture of dairy products, yoghurt, processed cheese, and other food preparations.</p>	
<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 1 (a) to Chapter 28 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 chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.35 of the AHTN 2022 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphate and polyphosphates are, among others, potassium phosphates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2835.24.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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.
	23-785

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

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 3402.90.19 MFN - 5% ad valorem	23-788
	3 DATE ISSUED
	03 November 2023

4 | DESCRIPTION OF GOOD

"SALSCENT®"

Based on the product specification sheet, safety data sheet, and packaging information submitted, subject article is a preparation composed mainly of surfactants (dipropylene glycol and C12-C15 parath-12) with other ingredients (hydroxypropylcellulose, cellulose gum, phenoxyethanol, and polyvinyl alcohol, among others). It is a translucent, colorless to slightly yellow liquid with a self-encapsulation fragrance function. Packed in 15-kg plastic pails, subject article is used in the formulation of products in the cosmetics industry, as a carrier that entraps/encapsulates fragrance molecules, creating long-lasting fragrance with water-triggered release.

5 | REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations such as surface-active preparations. These include other mixtures based on surface-active agents (e.g., surface-active preparations containing a proportion of soap, such as alkylbenzenesulphonate with sodium stearate). Surface-active preparations are used for their cleansing, wetting, emulsifying or dispersing properties in many industrial applications.

In view thereof, subject article is classified under AHTN 2022 subheading 3402.90.19, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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

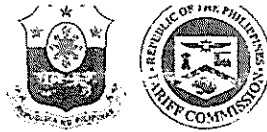
FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

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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 3206.19.10 MFN - 3% ad valorem		23-789
		3	DATE ISSUED
			03 November 2023

4	DESCRIPTION OF GOOD
	<p>“KOBO JTTO-MS7”</p> <p>Based on the product brochure, product composition, safety data sheet, and packaging information submitted, subject article is a white powder pigment composed of less than 80% by weight titanium dioxide and treated with alumina and hydrogen dimethicone. Packed in 30-kg boxes, subject article is used in formulating mild or hypoallergenic sun care products for babies, children, and persons with sensitive skin, for protection against ultraviolet A (UVA) or ultraviolet B (UVB) rays.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 32.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the colouring matter of this heading includes pigments based on titanium dioxide. These include titanium dioxide which is surface-treated or mixed with calcium or barium sulphate or other substances. These also include titanium dioxide to which compounds have been intentionally added during the production process in order to obtain certain physical properties rendering it suitable for use as a pigment.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3206.19.10, 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 <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>

