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AOCG Memo No. 294-2023

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 :** 13 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 09 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-330	"FLAVOR CHERRY BLOSSOM (10688920)"	3302.10.90	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-359	"DUNKIN' DONUT C-SHORTENING"	1511.90.36	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 9% ad valorem* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*

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



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AOCG Memo No. 294-2023 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
23-730	"NESTLE® HOT CHOCOLATE COMPLETE MIX (750 G)"	1806.90.90	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-770	"ALLTECH® ACTIGEN®"	2309.90.20	MFN – Zero
23-827	"SYLOBLOC® 44"	2811.22.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-828	"ELAN® C4 – TRIBUTYRIN POWDER"	2309.90.20	MFN - Zero
23-844	"UNITED SHIHAO CTC 10% FEED GRADE"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-847	"UNITED PHARMULIN 80%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-848	"UNITED MD 1012 MALTODEXTRIN – POWDER"	1702.90.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-850	"UNITED ZNBG 150"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-851	"UNIPRO – PORC MEAT MEAL 48% - POWDER"	2309.90.20	MFN - Zero
23-852	"CORN GLUTEN FEED – POWDER"	2303.10.90	MFN – Zero ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 294-2023 p. 3

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-094

09 November 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 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-330, 23-359, 23-730, 23-770, 23-827, 23-828, 23-844, 23-847, 23-848, 23-850, 23-851, and 23-852, issued by this Commission on 09 November 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,

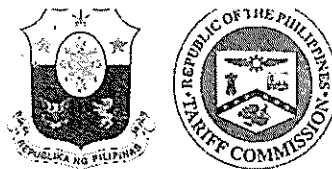
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: *As stated*

cc: *The Secretary*  
*Department of Finance*  
*Manila*





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>
	<b>AHTN 3302.10.90</b>		<b>23-330</b>
	MFN - 1% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - Zero                AIFTA - Zero AJCEPA - Zero                AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>09 November 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FLAVOR CHERRY BLOSSOM (10688920)”</b>
	<p>Based on the ingredient data sheet, product and safety data sheets, Certificate of Product Registration from the Food and Drug Administration (FDA), production process flowchart, and photograph of the product submitted, subject article is a colourless to pale-yellow clear liquid. It is composed of natural flavourings (aqueous distillates and aqueous solutions of essential oils), ethyl alcohol, and water, among others. Packed in 20-kg jerry cans, subject article is used as a flavouring in the manufacture of flavoured water.</p>


<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.90, 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>



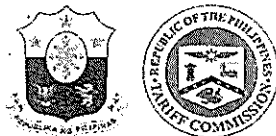
2	TCC (AR) NO.
23-330	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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

*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><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 1511.90.36</p> <p>MFN - 15% ad valorem      ATIGA - Zero  AANZFTA - Zero              ACFTA - 9% ad valorem  AHKFTA - 6% ad valorem    AIFTA - 11.25% ad valorem  AJCEPA - Zero                AKFTA - 5% ad valorem  RCEP - 15% ad valorem</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-359</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">09 November 2023</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“DUNKIN’ DONUT C-SHORTENING”</b></p> <p>Based on the ingredient list, production process flowchart, product information and sensory characteristics, product label, and photographs of the product and packaging submitted, subject article is a liquid fraction of refined palm oil, with an iodine value of 44. It is in the form of a yellowish solid block at room temperature, with a sweet fried donut taste and smell. Subject article is produced by degumming, bleaching, and deodorization of crude palm oil, followed by fractionation to obtain the liquid fraction, which then undergoes further degumming, bleaching, deodorization, and texturizing to solidify the liquid fraction. Packed in 25-kg plastic bags in carton boxes, subject article is intended for frying donuts.</p>
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 15.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers palm oil and its fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that palm oil is a vegetable fat obtained from the pulp of the fruits of oil palms. The main source is the African oil palm (<i>Elaeis guineensis</i>) which is native to tropical Africa but is also grown in Central America, Malaysia and Indonesia; other examples are <i>Elaeis melanococca</i> (also known as noli palm) and various species of <i>Acrocomia</i> palms, including the Paraguayan palm (coco mbocaya), originating in South America. The oils are obtained by extraction or pressing and may be of various colours depending on their condition and whether they have been refined. They are distinguishable from palm kernel oils (heading 15.13), which are obtained from the same oil palms by having a very high palmitic and oleic acid content. Palm oil is used in the manufacture of soap, candles, cosmetic or toilet preparations, as a lubricant, for hot-dipped tin coating, in the production of palmitic acid, etc. Refined palm oil is used as a food stuff, e.g., as a frying fat, and in the manufacture of margarine.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1511.90.36, with a Most Favoured Nation (MFN) rate of duty of 15% 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.
23-359	

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)	9	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	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	15	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.*




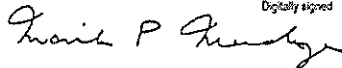
REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

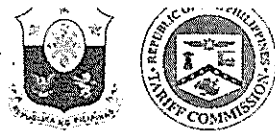
Pursuant to Section 1107 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 1806.90.90 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-730	
		3	DATE ISSUED
		09 November 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“NESTLE® HOT CHOCOLATE COMPLETE MIX (750 g)”</b></p> <p>Based on the ingredients list, production process flowchart, label, packing list, and photograph of the product submitted, subject article is a brown powder composed of sugar, milk solids, glucose syrup, cocoa (10%), vegetable oil, mineral salt, salt, stabilizer, emulsifier, flavour, and spice. Packed in 750-g sachets, subject article is to be dissolved in hot or cold water prior to consumption.</p> 	
5	REASONS FOR CLASSIFICATION
<p>Heading 18.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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>	







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10833 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-770
		3	<b>DATE ISSUED</b>
			09 November 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>"ALLTECH® ACTIGEN®"</b>
	<p>Based on the product specifications, safety data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of formulation, method of manufacture, product label, and photograph of the product submitted, subject article is a feed premix in the form of a light tan free-flowing powder, containing hydrolyzed yeast and brewer's dried yeast. Packed in 5-kg, 10-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at a rate of 0.4 to 2 kg per ton of livestock and poultry feeds, as a source of complex carbohydrates that support the maintenance of digestive efficiency and intestinal epithelial integrity.</p>
5	<b>REASONS FOR CLASSIFICATION</b>
	<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 this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making the complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i> <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>





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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 2811.22.10		23-827
	MFN - 1% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - Zero                AIFTA - Zero AJCEPA - Zero                AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			09 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“SYLOBLOC® 44”</b></p> <p>Based on the product brochure, product information sheet, safety data sheet, and photograph of the product submitted, subject article is pure synthetic amorphous silicon dioxide in the form of a white free-flowing powder. Packed in 10-kg bags, subject article is used in the manufacture of thin oriented polypropylene and polyester films, as an anti-blocking agent and to improve the slip property of films.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 organic compounds, whether or not containing impurities.</p> <p>Heading 28.11 of the AHTN 2022 covers other inorganic acids and other inorganic oxygen compounds of non-metals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers mineral acids and anhydrides and other oxides of non-metals. The most important are listed below according to their non-metal component, among others, silicon compounds. Silicon dioxide (pure silica, silicic anhydride, etc.) (SiO<sub>2</sub>). Obtained by treating silicate solutions with acids, or by decomposing silicon halides by the action of water and heat. It can be either in amorphous form (as a white powder “silica white”, “flowers of silica”, “calcined silica”; as vitreous granules - “vitreous silica”; in gelatinous condition - “silica frost”, “hydrated silica”), or in crystals (tridymite and cristobalite forms).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2811.22.10 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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AOCG Memo No. 294-2023 p-11

2	TCC (AR) NO.
23-827	

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*

**MARILOU P. MENDOZA**  
Chairperson

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AOCG Memo No. 294-2023 p-12

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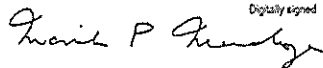
TARIFF COMMISSION

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		23-828	
		3	DATE ISSUED
		09 November 2023	

4	DESCRIPTION OF GOOD
<p align="center"><b>"ELAN® C4 - TRIBUTYRIN POWDER"</b></p> <p>Based on the product specifications, manufacturing process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a fatty acid feed supplement composed of 60% tributyrin and carriers (silicon dioxide, corn starch, and refined and hydrogenated sunflower oil). It is in the form of a white or yellow powder with typical deodorized flavour. Packed in 20-kg polypropylene (PP) bags, subject article is added to the feeds for pigs, poultry, and calves in various dosages, to improve their intestinal health.</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 this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making the complete or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</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 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>	





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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		23-844
		3	DATE ISSUED
			09 November 2023

4 DESCRIPTION OF GOOD

“UNITED SHIHAO CTC 10% FEED GRADE”

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing procedure, product label, and photograph of the product submitted, subject article is an antibacterial/anti-infective feed premix powder composed of 10% chlortetracycline hydrochloride (active ingredient) and calcium carbonate (carrier). It is indicated as an aid in the treatment of systemic infections caused by chlortetracycline sensitive organisms. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is administered to pigs, poultry, turkeys, calves, and lambs by adding 2 to 6 kg per ton of final feeds, for five to seven days.

5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

*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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-847
		<b>3</b>	<b>DATE ISSUED</b>
			09 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNITED PHARMULIN 80%"</b>
	Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is an antibacterial/anti-infective feed premix in the form of a white or light-yellow powder. It is composed of 80% tiamulin hydrogen fumarate (a derivative of the antibiotic pleuromutilin) as active ingredient, and calcium carbonate (excipient). It is indicated for the treatment of dysentery and pneumonia in swine, and mycoplasmal diseases in swine and poultry. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to feeds of swine and poultry at a rate of 75 to 100 g per 0.1 metric ton of feeds, for seven days.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>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.</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> <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>



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 1702.90.99 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-848
		3	<b>DATE ISSUED</b>
			09 November 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>“UNITED MD 1012 MALTODEXTRIN - POWDER”</b>
	<p>Based on the finished product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and product label submitted, subject article is a maltodextrin made from corn starch. It is in the form of a white powder with dextrose equivalent (DE) value of 10 to 12. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 1 to 2 kg per ton of feeds, as a sweetener or flavor enhancer.</p>
5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, malto-dextrins (or dextri-maltoses), obtained by the same process as commercial glucose. They contain maltose and polysaccharides in variable proportions. However, they are less hydrolysed and therefore have a lower reducing sugar content than commercial glucose. The heading covers only such products with a reducing sugar content, expressed as dextrose on the dry substance, exceeding 10 % (but less than 20 %). Those with a reducing sugar content not exceeding 10 % fall in heading 35.05. Malto dextrins are generally in the form of white powders, but they are also marketed in the form of a syrup. They are used chiefly in the manufacture of baby food and low calory dietetic foods, as extenders for flavouring substances or food colouring agents, and in the pharmaceutical industry as carriers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1702.90.99, 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: center;"><i>MariLou P. Mendoza</i></p> <p style="text-align: center;"><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>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-850
		<b>3</b>	<b>DATE ISSUED</b>
			09 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNITED ZNBG 150"</b>
	<p>Based on the finished product specifications, manufacturing 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/anti-infective feed premix powder containing 150 grams of zinc bacitracin (active ingredient) per kilogram of feed premix, and calcium carbonate, corn powder, and soy powder (carriers). It is in the form of light-brown or tan granules with characteristic odor. It is indicated for the treatment of infections caused by pathogenic bacteria, such as <i>Clostridia</i>, <i>Streptococcus spp</i>, <i>Staphylococcus aureus</i>, and <i>Clostridium tetani</i>, in poultry, swine, cattle, fishes, and crustaceans. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at a rate of 200 to 800 g per ton of finished feeds, for five to seven days.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>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.</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> <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>







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 2309.90.20 MFN - Zero		23-851
		<b>3</b>	<b>DATE ISSUED</b>
			09 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNIPRO - PORC MEAT MEAL 48% - POWDER"</b>
	<p>Based on the product specifications, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a feed ingredient in the form of a brown powder containing 48% (minimum) crude protein. It is made from swine by-products and is produced by sterilizing the dried meat parts and combining with sieved bone chips, followed by cooling, sieving, and milling. Packed in 25-kg bags, subject article is used as an ingredient in feeds for fish, poultry, and other non-ruminant species, as a source of digestible protein and other nutrients.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><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>





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## 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 2303.10.90		23-852
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		09 November 2023
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"CORN GLUTEN FEED - POWDER"</b></p> <p>Based on the product specifications, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a corn gluten meal in the form of a golden-yellow or yellow powder. It is produced by macerating corn, followed by degermination, milling and sieving of the remaining part, and separation of protein-rich gluten from starch. Packed in 25-kg bags, subject article is added to feeds of poultry, fish, shrimp, and ruminant animals at a rate of 3 to 5 kg per ton of feeds, as a source of protein.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 23.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, <i>inter alia</i>, residues of starch manufacture and similar residues (from maize (corn), rice, potatoes, etc.) consist largely of fibrous and protein substances usually presented in the form of pellets or meal but occasionally as cake. They are used for animal fodder or as fertilisers; some of these residues (e.g., maize steeping liquors) are used in the production of cultures for the manufacture of antibiotics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2303.10.90, 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 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>

