

AOCG Memo No. 320-2023




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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 :** 19 December 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 13 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-142	"CERETAN® MXS 3815"	3404.90.90	MFN – 1% ad valorem
23-471	"WIREBELT® FLEX-TURN® CONVEYOR BELT, PART NO.: 1462061"	7314.49.00	MFN – 10% ad valorem
23-472	"WIREBELT® FLAT-FLEX® CONVEYOR BELT, PART NO.: 012177"	7314.49.00	MFN – 10% ad valorem
23-492	"VITAMIN E 50%"	2936.28.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-553	"UNITED PHYZYME 5000"	3507.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-606	"UNITED UNIBIO 2%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*

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



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AOCG Memo No. 320-2023 p.2

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-720	"SUN DRIED SALTY TOMATOES"	0712.90.90	MFN – 3% ad valorem
23-905	"MOLASSES RESIDUE – PELLET"	1703.10.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

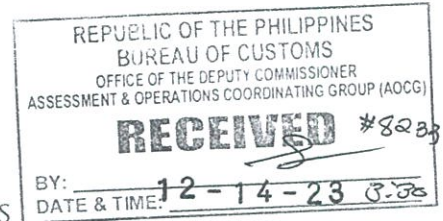


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AOCG Memo No. 320-2023 p. 3



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

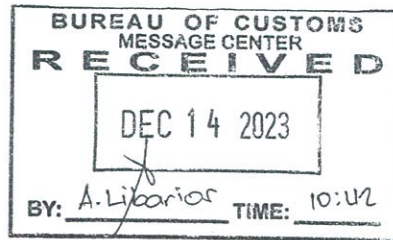
09-45368

TCOC Ref. No. 23-107

13 December 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-142, 23-471, 23-472, 23-492, 23-553, 23-606, 23-720, and 23-905, issued by this Commission on 13 December 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

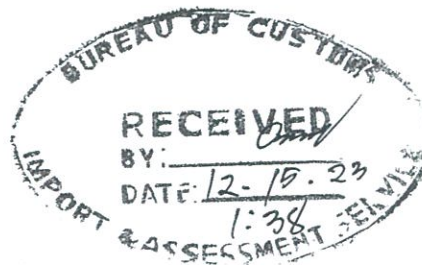
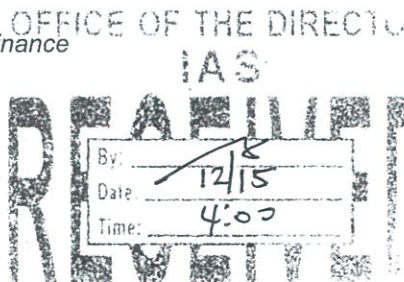
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



14 DEC 2023

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AOCG Memo No. 320-2023 p. 4

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	AHTN 3404.90.90 MFN - 1% ad valorem	2	TCC (AR) NO.
				23-142
			3	DATE ISSUED
				13 December 2023

4 DESCRIPTION OF GOOD

"CERETAN® MXS 3815"

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax coated with silica, in the form of a fine white powder. It has minimum and maximum drop points of 105°C and 120°C, respectively, and a viscosity of 57.4 cP. Packed in 20-kg bags, subject article is used as an additive in the manufacture of paints, coatings, and printing inks to improve their matting effect, transparency, slip, anti-blocking, and scratch resistance properties.

5 REASONS FOR CLASSIFICATION

Note 5 (c) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as "synthetic waxes") and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include waxes composed of two or more different waxes (except mixtures of mineral waxes which fall in heading 27.12) or one or more waxes with other material, for example, wax consisting of paraffin wax and polyethylene, used as coating material, wax composed of paraffin wax and stearic acid, used as raw material for making candles, wax composed of oxidised hydrocarbon wax and emulsifier; sealing wax and waxes of similar composition, however they are put up, other than products of heading 32.14.

In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, 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  
Marilyn 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.



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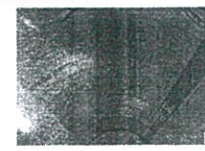
AOCG Memo No. 320-2023 p-5



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 7314.49.00 MFN - 10% ad valorem		23-471	
		3	<b>DATE ISSUED</b>
		13 December 2023	

4	<b>DESCRIPTION OF GOOD</b>						
<b>"WIREBELT® FLEX-TURN® CONVEYOR BELT, PART NO.: 1462061"</b>							
Based on the brochure, technical information, and sample of the product submitted, subject article is a non-woven, unwelded, and uncoated/not plated stainless steel wire cloth designed as an endless band for curved conveyors. To be imported in rolls, subject article has the following specifications:							
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 33%;">Width</th> <th style="width: 33%;">Inside Radius</th> <th style="width: 33%;">Angle</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">42 inches</td> <td style="text-align: center;">16 inches</td> <td style="text-align: center;">45° to 90°</td> </tr> </tbody> </table>		Width	Inside Radius	Angle	42 inches	16 inches	45° to 90°
Width	Inside Radius	Angle					
42 inches	16 inches	45° to 90°					
							

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 73.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cloth (including endless bands), grill, netting and fencing, of iron or steel wire. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this group are, in the main, produced by interlacing, interweaving, netting, etc., iron or steel wire by hand or machine. The material of the heading may be used for many purposes e.g., for the washing, drying or filtering of many materials; to make fencing, food protecting covers and insect screening, safety guards for machinery, conveyor belting, shelving, mattresses, upholstery, sieves and riddles, etc.; and for reinforcing concrete, etc. The material may be in rolls, in endless bands (e.g., for belting) or in sheets, whether or not cut to shape; it may be of two or more ply.</p> <p>Furthermore, the EN to subheadings 7314.12, 7314.14 and 7314.19 state that the term "woven cloth" applies only to wire products manufactured in the same manner as textile woven fabrics, with two thread systems crossing at right angles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7314.49.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p><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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AOCG Memo No. 320-2023 p. 6



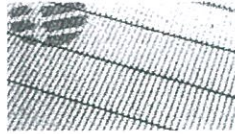
REPUBLIC OF THE PHILIPPINES

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 7314.49.00 MFN - 10% ad valorem		23-472	
		3	DATE ISSUED
		13 December 2023	

4	DESCRIPTION OF GOOD						
<p align="center"><b>"WIREBELT® FLAT-FLEX® CONVEYOR BELT, PART NO.: 012177"</b></p> <p>Based on the brochure, technical information, and sample of the product submitted, subject article is a non-woven, unwelded, and uncoated/not plated linked stainless steel wire cloth designed as a conveyor belt for conveyors used in various applications, such as food and electronics. To be imported in rolls, subject article has the following specifications:</p> <table border="1"> <thead> <tr> <th>Wire Diameter (mm)</th> <th>Pitch (mm)</th> <th>Width (mm)</th> </tr> </thead> <tbody> <tr> <td>1.6</td> <td>7.26</td> <td>1,067</td> </tr> </tbody> </table> 		Wire Diameter (mm)	Pitch (mm)	Width (mm)	1.6	7.26	1,067
Wire Diameter (mm)	Pitch (mm)	Width (mm)					
1.6	7.26	1,067					

5	REASONS FOR CLASSIFICATION
<p>Heading 73.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cloth (including endless bands), grill, netting and fencing, of iron or steel wire. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this group are, in the main, produced by interlacing, interweaving, netting, etc., iron or steel wire by hand or machine. The material of the heading may be used for many purposes e.g., for the washing, drying or filtering of many materials; to make fencing, food protecting covers and insect screening, safety guards for machinery, conveyor belting, shelving, mattresses, upholstery, sieves and riddles, etc.; and for reinforcing concrete, etc. The material may be in rolls, in endless bands (e.g., for belting) or in sheets, whether or not cut to shape; it may be of two or more ply.</p> <p>Furthermore, the EN to subheadings 7314.12, 7314.14 and 7314.19 state that the term "woven cloth" applies only to wire products manufactured in the same manner as textile woven fabrics, with two thread systems crossing at right angles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7314.49.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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 align="right">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>	



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AOCG Memo No. 320-2023 p-7



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 2936.28.00		23-492
	MFN - Zero	3	<b>DATE ISSUED</b>
	ACFTA - Zero		13 December 2023
	RCEP - Zero		

4 DESCRIPTION OF GOOD

“VITAMIN E 50%”

Based on the product composition and production process, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a feed premix in the form of a white powder composed of vitamin E and silicon dioxide (carrier). Packed in 10-kg, 15-kg, 20-kg, and 25-kg polyethylene (PE) bags, subject article is added to animal feeds at a dosage of 30 to 100 mg per kilogram of swine feeds, and at 50 to 150 mg per kilogram of poultry feeds, for the prevention of vitamin E deficiency.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that vitamins are active agents, usually of complex chemical composition, which are obtained from outside sources and are essential for the proper functioning of human or other animal organisms. They cannot be synthesised by the human body and must therefore be obtained in final or nearly final form (provitamins) from outside sources. They are effective in relatively minute amounts and may be regarded as exogenous biocatalysts, their absence or deficiency giving rise to metabolic disturbances or “deficiency diseases”. This heading includes vitamin E and derivatives thereof used primarily as vitamins. Vitamin E is the anti-sterility vitamin, and is important in the nervous and muscular systems. It is liposoluble.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.28.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

*MariLou P. Mendoza* Digitally signed

MARILOU P. MENDOZA  
Chairperson

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



AOCG Memo No. 320-2023 p. 8



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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 3507.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-553
		<b>3</b>	<b>DATE ISSUED</b>
			13 December 2023

**4 DESCRIPTION OF GOOD**

**“UNITED PHYZYME 5000”**

Based on the product composition, 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 a phytase enzyme concentrate with cornstarch and maize cob meal as carriers. It is in the form of off-white free flowing granules. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at a dosage of 60 g and 100 g per ton of layer and swine/broiler complete feeds, respectively, to improve utilization of phosphorous, calcium, trace elements, and amino acids.

**5 REASONS FOR CLASSIFICATION**

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers enzymes; prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to according to, among others, their biological activity as amylases, lipases, proteases, etc. This heading includes enzymatic concentrates. These concentrates are generally obtained from either aqueous or solvent extracts of animal organs, of plants, of micro-organisms or of culture-broths (the latter derived from bacteria, moulds, etc.). These products, which may contain several enzymes in various proportions, can be standardised or stabilised. The concentrates can be obtained, for example, in powder form by precipitation or freeze-drying or in granular form by using granulating agents or inert supports or carriers.

In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, 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

*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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AOCG Memo No. 320-2023 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 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-606
		<b>3</b>	<b>DATE ISSUED</b>
			13 December 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“UNITED UNIBIO 2%”</b>
	Based on the finished product specifications, product composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a feed premix in the form of a free-flowing white powder. It is composed of d-biotin (vitamin B7), maltodextrin, sorbic acid, and silicon dioxide. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is premixed before adding to the final feeds (at a rate of 4 to 100 g per ton of animal feeds), as a vitamin supplement to prevent biotin deficiency.

<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 this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients.</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; 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><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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.</p>



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AOCG Memo No. 320-2023 p.10




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	AHTN 0712.90.90 MFN - 3% ad valorem	2	TCC (AR) NO.
				23-720
			3	DATE ISSUED
				13 December 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"SUN DRIED SALTY TOMATOES"</b></p> <p>Based on the ingredients list, product/raw material specification sheet, production process flowchart, product label, and photographs of the packaging and the product submitted, subject articles are dried, brownish-red to dark red tomato cubes with typical tomato taste and odour. These are produced by sun-drying diced tomatoes, adding salt and sodium metabisulphite, followed by dry screening, washing, and oven drying. Packed in carton boxes containing two 5-kg vacuum bags or one 10-kg poly bag, subject articles are used in the manufacture of pasta sauces.</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 articles are classified under AHTN 2022 subheading 0712.90.90, 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>  <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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AOCG Memo No. 320-2023 p. 11

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 1703.10.90</b>		<b>23-905</b>
	<b>MFN - 10% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AANZFTA - Zero</b>		<b>13 December 2023</b>
	<b>AHKFTA - 4% ad valorem</b>		
	<b>AJCEPA - Zero</b>		
	<b>RCEP - Zero</b>		
	<b>ATIGA - Zero</b>		
	<b>ACFTA - Zero</b>		
	<b>AIFTA - Zero</b>		
	<b>AKFTA - Zero</b>		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“MOLASSES RESIDUE - PELLETT”</b>
	Based on the technical data sheet, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photographs of the product and packaging submitted, subject article is spray-dried sugarcane molasses in the form of pellets, with no added flavouring or colouring matter. It is a by-product of the sugar industry after the extraction and refining of cane sugar. Packed in 50-kg bags, subject article is added to animal feeds as a source of energy, as an appetite stimulant, and as a natural sweetener to replace artificial sweeteners.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	Heading 17.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers molasses resulting from the extraction or refining of sugar. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that molasses of this heading is obtained only as a result of the extraction or refining of sugar. It is most commonly obtained as a normal by-product resulting from the extraction or refining of beet or cane sugar or from the production of fructose from maize (corn). It is a brown or blackish viscous substance containing an appreciable amount of sugar which cannot readily be crystallised. However, it may be powdered. The main uses of molasses are as the raw material from which alcohols and alcoholic beverages are distilled (e.g., rum from sugar cane molasses), in the preparation of cattle foods and coffee substitutes.
	In view thereof, subject article is classified under AHTN 2022 subheading 1703.10.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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:



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AOCG Memo No. 326-2023 p. 12

2	TCC (AR) NO.
	23-905

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)	4	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.