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AOCG Memo No. 321-2023

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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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 12 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-877	"VOLTAREN® 25 mg/mL SOLUTION FOR INJECTION (I.M./I.V.)"	3004.90.59	MFN – 5% ad valorem
23-890	"(KC1) MACRO CUVETTES WITH BALLS, MODEL NO.: Z05100"	9027.90.00	MFN - Zero
23-891	"DESTINY CUVETTE TRAYS, MODEL NO.: Z04050"	9027.90.00	MFN - Zero
23-895	"NITTO PVC ADHESIVE TAPE"	3919.90.10	MFN – 15% ad valorem
23-906	"TAPIOCA RESIDUE – PELLET"	2303.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA- Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-908	"UNITED LEVAMAX"	2934.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-909	"UNITED DETRIZOLE 98%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-910	"PRIME BEET – SUGAR BEET PULP – PELLET"	2303.20.00	MFN – 3% ad valorem
23-911	"LEANOL – LIQUID"	2916.15.00	MFN – 5% ad valorem ACFTA – Zero* RCEP – Zero*
23-912	"ENERLAC – MILK REPLACER – POWDER"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-919	"MAXIPRO YEAST POWDER"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-988	"SSI SCHAEFER ORBITER® SYSTEM"	8428.90.90	MFN - 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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

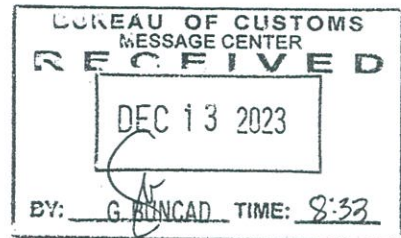
09-45314

TCOC Ref. No. 23-106

12 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**:

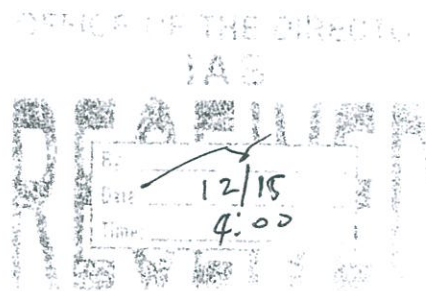
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-877, 23-890, 23-891, 23-895, 23-906, 23-908, 23-909, 23-910, 23-911, 23-912, 23-919, and 23-988, issued by this Commission on 12 December 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

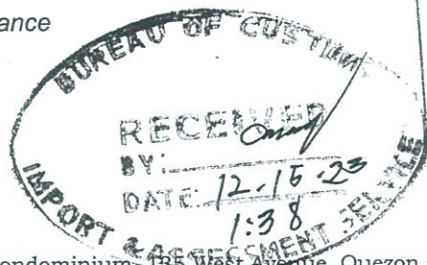
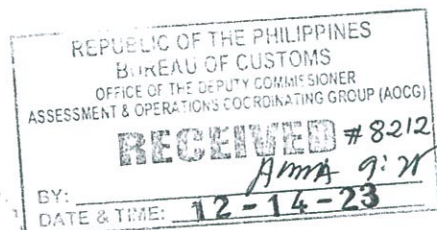
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



13 DEC 2023

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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 3004.90.59 MFN - 5% ad valorem		23-877
		3	DATE ISSUED
			12 December 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“VOLTAREN® 25 mg/mL SOLUTION FOR INJECTION (I.M./I.V.)”</p> <p>Based on the product insert and photographs of the product submitted, subject article is a solution for injection containing diclofenac sodium (active ingredient), mannitol, sodium metabisulphite, benzyl alcohol, propylene glycol, sodium hydroxide, and water for injection (excipients). It is administered via intramuscular injection for the treatment of exacerbations of inflammatory and degenerative forms of rheumatism, gout, renal colic and biliary colic, post-traumatic and post-operative pain, inflammation and swelling, and migraine attacks; and by intravenous infusion for the treatment or prevention of post-operative pain in a hospital setting. Subject article is packed in carton boxes containing 10 pieces of 3-mL ampoules.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.</p> <p>Heading 30.04 of the AHTN 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.59, with a Most Favoured Nation (MFN) rate of duty of 5% 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> MARILOU P. MENDOZA Chairperson</p> <p>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.</p>



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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 9027.90.00		23-890
	MFN - Zero	3	DATE ISSUED
			12 December 2023

4 DESCRIPTION OF GOOD

“(KC1) MACRO CUVETTES WITH BALLS, MODEL NO.: Z05100”

Based on the product brochure, technical information, and operating manual submitted, subject articles are small transparent laboratory vessels designed for use solely with the KC1 Delta™ machine, a semi-automated coagulation analyzer. The single-use cuvettes are used to hold the plasma samples to be tested. The filled cuvette is inserted into the machine's cuvette holder and used to test clotting factors, such as prothrombin time (PT) and fibrinogen levels. Subject articles are packed in transparent bags that hold 1,000 pieces of cuvettes.

5 REASONS FOR CLASSIFICATION

Heading 90.27 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, photometers. Photometers are widely used for various optical processes and analyses (for determining, for example, degree of concentration, degree of brilliance or transparency of solid substances; degree of exposure of photographic plates or films (densitometers); depth of colour of transparent or opaque solid substances or solutions). Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.

In view thereof, subject articles are classified under AHTN 2022 subheading 9027.90.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 9027.90.00 MFN - Zero		23-891	
		3	DATE ISSUED
		12 December 2023	

4	DESCRIPTION OF GOOD
“DESTINY CUVETTE TRAYS, MODEL NO.: Z04050”	
<p>Based on the product brochure, technical information, and photographs of the products submitted, subject articles are cuvette trays made of polystyrene plastic designed for use solely with the DT 100 machine, a coagulation analyzer with mechanical and optical measuring modes. The trays are used to hold the cuvettes containing the samples to be tested (clotting, chromogenic, and immunoturbidimetric tests). Subject articles are packed in transparent bags that hold 100 cuvette trays.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 90.27 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, photometers. Photometers are widely used for various optical processes and analyses (for determining, for example, degree of concentration, degree of brilliance or transparency of solid substances; degree of exposure of photographic plates or films (densitometers); depth of colour of transparent or opaque solid substances or solutions). Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 9027.90.00, 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> MARILOU P. MENDOZA Chairperson</p>	
<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 3919.90.10 MFN - 15% ad valorem	23-895
	3 DATE ISSUED
	12 December 2023

4 | DESCRIPTION OF GOOD

"NITTO PVC ADHESIVE TAPE"

Based on the product specifications, safety data sheet, and sample submitted, subject article is an adhesive tape roll made of polyvinyl chloride (PVC) film with pressure-sensitive rubber adhesive coating. Used for automotive wiring harness coverings, subject article is available in different colors and has the following specifications:

Width	Length	Thickness
46 to 48.2 inches (116.84 to 122.43 cm)	10 to 100 m	0.07 to 0.30 mm

5 | REASONS FOR CLASSIFICATION

Heading 39.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all self-adhesive flat shapes of plastics, whether or not in rolls, other than floor, wall or ceiling coverings of heading 39.18. The heading is, however, limited to flat shapes which are pressure-sensitive, i.e., which at room temperature, without wetting or other addition, are permanently tacky (on one or both sides) and which firmly adhere to a variety of dissimilar surfaces upon mere contact, without the need for more than finger or hand pressure.

In view thereof, subject article is classified under AHTN 2022 subheading 3919.90.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2303.10.10		23-906
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		12 December 2023
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	“TAPIOCA RESIDUE - PELLETT”
	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 a tapioca residue in the form of brown pellets. It is a by-product in the production of tapioca starch from cassava root. Packed in 50-kg bags, subject article is added at a rate of 10% to 20% to finished animal feeds, as a source of energy.

5	REASONS FOR CLASSIFICATION
	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.
	In view thereof, subject article is classified under AHTN 2022 subheading 2303.10.10, 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:

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2	TCC (AR) NO.
23-906	

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

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 2934.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-908
		3	DATE ISSUED
			12 December 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“UNITED LEVAMAX”</p> <p>Based on the product and safety data sheets, production process flow chart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and packing list submitted, subject article is pure levamisole hydrochloride (C₁₁H₁₂N₂S·HCl), an anthelmintic, in the form of a white to almost white crystalline powder. It is indicated for the treatment of gastrointestinal roundworms in cattle, sheep, goats, and swine, and for lungworms in cattle, sheep, and goats. Packed in 10-kg, 15-kg, 20-kg, and 25-kg polyethylene food grade bags enclosed in fiber drums, subject article is to be added to feeds for cattle, sheep, and swine at a rate of 80 grams per ton of feeds; and for goats at 120 grams per ton of feeds. It has the following chemical structure:</p> <div style="text-align: center;"></div>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2934.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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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		23-909	
		3	DATE ISSUED
		12 December 2023	

4 DESCRIPTION OF GOOD

"UNITED DETRIZOLE 98%"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is an antibacterial and anticoccidial feed premix containing 980 g dimetridazole per kilogram of feed premix, and calcium carbonate (carrier). It is in the form of an almost white to brownish-yellow powder and is indicated for the treatment of blackhead (histomoniasis) in turkeys and chickens; and swine dysentery in swine. Packed in 10-kg, 15-kg, 20-kg, and 25-kg fiber drums, subject article is added to poultry feeds at a rate of 100 to 250 g per ton of feeds for three to five days, and to swine feeds at a rate of 500 g per ton of 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

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 2303.20.00 MFN - 3% ad valorem		23-910	
		3	DATE ISSUED
		12 December 2023	

4 DESCRIPTION OF GOOD

"PRIME BEET - SUGAR BEET PULP - PELLET"

Based on the product data sheet, manufacturing 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 100% dried sugar beet pulp in the form of light-medium grey pellets. It is a by-product of beet sugar production wherein the wet sugar beet pulp (which remains after the desugarization by diffusion of sugar beet) is pressed, dried, and pelletized. Packed in 25-kg bags, subject article is added to feeds for lamb, cattle, horses, and canine and feline pets, depending on the formulation requirement, as a highly palatable feed and a good source of digestible fiber.

5 REASONS FOR CLASSIFICATION

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, *inter alia*, beet-pulp. It is the residue which remains after the sugar has been extracted from the root of the sugar beet. This pulp is classified in this heading whether wet or dried but, if with added molasses or otherwise prepared as animal food, it falls in heading 23.09. The heading also covers the above products in the form of pellets.

In view thereof, subject article is classified under AHTN 2022 subheading 2303.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;"> AHTN 2916.15.00 MFN - 5% ad valorem ACFTA - Zero RCEP - Zero </p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-911</p> <hr/> <p>3 DATE ISSUED</p> <p style="text-align: center;">12 December 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“LEANOL - LIQUID”</p> <p>Based on the product composition, technical data sheet, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is a mixture of linoleic acid and conjugated linoleic acids (<i>cis9,trans11</i> and <i>trans10,cis12</i> isomers) in the form of a light-yellow liquid. It is produced from the saponification of safflower oil, followed by washing, vacuum dehydration, and molecular distillation. Packed in 185-kg drums, subject article is added to finished feeds of poultry, pigs, and piglets at a rate of 500 g per ton of feeds to supplement the oil in feed rations.</p>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 1 (b) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27).</p> <p>Heading 29.16 of the AHTN 2022 covers unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers unsaturated acyclic monocarboxylic acids and their salts, esters and other derivatives. This group includes linoleic acid (C₁₈H₃₂O₂). Contained in linseed oil as a glyceride; a drying acid.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2916.15.00, with a Most Favoured Nation (MFN) rate of duty of 5% 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</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: right;"></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.										
<p style="text-align: center;">AHTN 2309.90.20</p> <table border="0"> <tr> <td>MFN - Zero</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - Zero	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		23-912
	MFN - Zero	ATIGA - Zero									
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - Zero	AIFTA - Zero										
AJCEPA - Zero	AKFTA - Zero										
RCEP - Zero											
3 DATE ISSUED	12 December 2023										

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“ENERLAC - MILK REPLACER - POWDER”</p> <p>Based on the product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), laboratory report, production process flowchart, product label, and photograph of the packaging submitted, subject article is a milk replacer for animal feeds in the form of a creamy white to yellowish powder. It is composed of whey powder, soy protein concentrate, casein powder, hydrolyzed potato protein, and whey protein concentrate, among others. Packed in 25-kg bags, subject article is given to nursing or dry sows, or added to feeds of swine and cattle, as a source of protein and to increase the animals' feed intake.</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, 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. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</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 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.
	23-912

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 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-919
		3	DATE ISSUED
			12 December 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“MAXIPRO YEAST POWDER”</p> <p>Based on the finished product and raw materials specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, manufacturing procedure, product label, and photograph of the packaging submitted, subject article is a feed ingredient in the form of a light-yellow to brown powder. It consists of decomposed culture medium, yeast cell, and outer-cell metabolite. It is produced by drying and grinding the resulting product from the solid fermentation of agricultural by-products, such as molasses, grains, cake dregs, protein powder, and corn steep liquor. Packed in 25-kg bags, subject article is used as a protein supplement in animal feeds.</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, 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. Although, qualitatively, these preparations have much the same composition as complete feeds, they are distinguished by a relatively high content of one particular nutrient.</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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>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.</p>



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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 8428.90.90 MFN - Zero		23-988	
		3	DATE ISSUED
		12 December 2023	

4	DESCRIPTION OF GOOD
“SSI SCHAEFER ORBITER® SYSTEM”	
<p>Based on the brochure and technical specifications submitted, subject article is an automated loading and unloading system for rack type storage. It consists of the Orbiter®, a Docking Station, and a remote control unit. The remote control sends commands to the receiver in the Docking Station positioned in the rack. In return, the Docking Station passes the commands to the Orbiter® which executes them. The Orbiter® is an electrically driven trolley that loads and unloads goods to and from the racks. Measuring 904~1,004 mm wide x 1,150~1,350 mm long x 158 mm high, subject article is designed to lift pallets and has a maximum load capacity of 1,500 kg. It is to be imported together with batteries and a charging cabinet.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 84.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, with the exception of the lifting and handling machinery of headings 84.25 to 84.27, this heading covers a wide range of machinery for the mechanical handling of materials, goods, etc. (lifting, conveying, loading, unloading, etc.). They include, among others, palletisers, electrically driven machines designed to align empty bottles automatically in regular rows (using powered or roller conveyors) and then to transfer them perfectly aligned onto a pallet for stacking layer upon layer. These palletisers, which do not fill, close, seal, label or band bottles, can stand alone or be incorporated in a processing line containing other machines which carry out such functions as filling or shrink-wrapping.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8428.90.90, 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>  MARILOU P. MENDOZA Chairperson</p>	
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