



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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AOCG Memo No. 14-2024

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 : 11 January 2024

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 05 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-590	"UNITED COLIMAX 1900"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-832	"KALIMATE (CALCIUM POLYSTYRENE SULFONATE)"	3004.90.99	MFN – 5% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
23-886	"BETTER THAN RICE™ ORIGINAL NO DRAIN"	1903.00.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-887	"BETTER THAN PASTA™ SPAGHETTI NO DRAIN"	1901.90.99	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-948	"CREATINE MONOHYDRATE"	2925.29.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-949	"ACITEC LIQUIDO"	3824.99.99	MFN – 3% ad valorem

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



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AOCG Memo No. 14-2024 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
23-952	"VEGABUTY ENERGY 30"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-953	"PROHEPA LIQUID"	2309.90.20	MFN - Zero
23-957	"SIGGI'S® 4% FAT NATURAL"	0403.20.99	MFN – 7% ad valorem AANZFTA- Zero* RCEP – Zero*
23-958	"PROCESSED BIOMASS FUEL (PBF)"	4401.49.00	MFN – 3% ad valorem AANZFTA – Zero* RCEP – Zero*
23-971	"UNITED COSUMAX"	2833.25.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-989	"LUCKY STAR MARINER™ SK NO. 2 FISH FEED"	2309.90.19	MFN – 35% ad valorem ACFTA – 35% ad valorem* RCEP – 35% ad valorem*
23-1004	"APLOMOTEC PLUS"	2309.90.20	MFN - Zero
23-1005	"MICOCID"	3824.99.99	MFN – 3% ad valorem
23-1006	"MICOCID RS"	3824.99.99	MFN – 3% ad valorem
23-1009	"BORGES® EXTRA VIRGIN OLIVE OIL – ORIGINAL"	1509.20.10	MFN – 3% ad valorem
23-1011	"KOPIKO® BLANCA"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA- Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
		OUT-QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA- Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*

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



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AOCG Memo No. 14-2024 p.3

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
23-1019	"RICE DDGS"	2303.30.00	MFN – 1% ad valorem AIFTA – 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. 14-2024 p.4

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

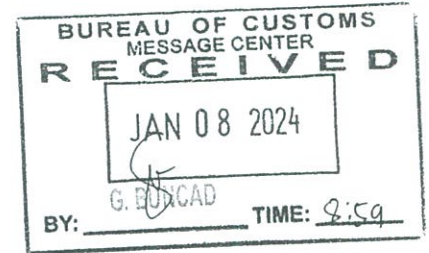
09-45724

Ref. No. 24-002

05 January 2024

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 18 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-590, 23-832, 23-886, 23-887, 23-948, 23-949, 23-952, 23-953, 23-957, 23-958, 23-971, 23-989, 23-1004, 23-1005, 23-1006, 23-1009, 23-1011, and 23-1019, issued by this Commission on 05 January 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

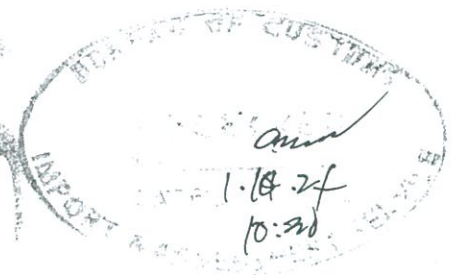
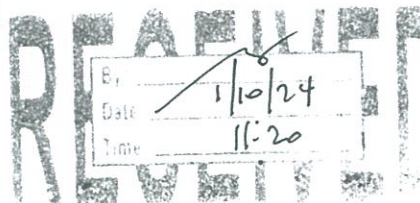
MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



08 JAN 2024



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-590
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	<p>“UNITED COLIMAX 1900”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI) and product label submitted, subject article is an antibacterial/anti-infective feed grade powder composed of pure colistin sulfate. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to calves, swine, and poultry feeds at a dosage of 10 to 50 g per ton of finished feeds, for five to seven days, for the treatment of gastrointestinal infections such as colibacillosis and salmonellosis.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (c) 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 the products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined.</p> <p>Heading 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include polypeptides, e.g., actinomycins, bacitracin, gramicidins, tyrocidin.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2941.90.00, 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;"><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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.99 MFN - 5% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero		23-832
		3	DATE ISSUED
			05 January 2024

4 DESCRIPTION OF GOOD

“KALIMATE (CALCIUM POLYSTYRENE SULFONATE)”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), prescribing information, material safety data sheet, and photograph of the product submitted, subject article is a potassium lowering agent containing calcium polystyrene sulfonate (active ingredient), in the form of a pale yellowish-white to light-yellow powder. It is indicated for patients with hyperkalemia, to reduce their potassium levels without significant changes in their sodium, phosphate, and calcium levels, and their body weights. It is also used as maintenance therapy, at 15-30 g per day in two to three divided doses, for pre-dialysis patients, high risk patients, and those who do not comply with diet restrictions. Packed in boxes containing 21 pieces of 5-g foil sachets, subject article is to be administered via oral or rectal route, at a dosage depending on the condition of the patient.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (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.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “JP”; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form “AJ”; 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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1903.00.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		23-886
		3	DATE ISSUED
			05 January 2024

4 DESCRIPTION OF GOOD

“BETTER THAN RICE™ ORIGINAL NO DRAIN”


Based on the technical data sheet, production process flow diagram, and sample submitted, subject article is a white rice-shaped food preparation, with occasional grey particles from the skin of the konjac root plant. It is made by mixing tapioca starch, konjac flour, carob bean gum, and water, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in cardboard pouches containing 250-g vacuum-sealed plastic bags, subject article is stir-fried or heated in the microwave for one minute before consumption, and is a low-calorie alternative to regular rice.

5 REASONS FOR CLASSIFICATION

Heading 19.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers edible products prepared from manioc starch (tapioca), sago starch (sago), potato starch (farinoca, potato tapioca, potato sago) or from similar starches (arrow-root, salep, yucca, etc.). The products are marketed in the form of flakes, grains, pearls, siftings, seeds or similar forms. They are used for the preparation of soups, puddings or dietetic foods.

In view thereof, subject article is classified under AHTN 2022 subheading 1903.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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

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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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.99 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-887
		3	DATE ISSUED
			05 January 2024

4 DESCRIPTION OF GOOD

“BETTER THAN PASTA™ SPAGHETTI NO DRAIN”

Based on the product specifications, production process flow diagram, and sample submitted, subject article is a yellow spaghetti-shaped food preparation, with occasional grey particles from the skin of the konjac root plant. It is made by mixing tapioca starch, konjac flour, carob bean gum, β-carotene pigment, and water, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in cardboard pouches containing 250-g vacuum-sealed plastic bags, subject article is heated in a pan or microwave before consumption, and is a low-calorie alternative to conventional noodles.

5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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

MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

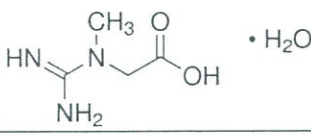
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2925.29.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-948
		3	DATE ISSUED
			05 January 2024

4 DESCRIPTION OF GOOD

“CREATINE MONOHYDRATE”

Based on the finished product specifications, raw material 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 pure feed-grade creatine monohydrate (C₄H₉N₃O₂·H₂O) in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons, subject article is added to swine finishing diets at a rate of 50 to 100 g per ton of feeds, as a nutritional supplement to improve pork quality. It has the following chemical structure:



5 REASONS FOR CLASSIFICATION

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.

Heading 29.25 of the AHTN 2022 covers carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes imines. Imines, like imides, are characterised by the group =NH, but it is linked to a non-acidic organic radical: (R₂C=NH). This includes guanidines. The action of cyanamide on ammonia gives an imino-urea known as guanidine; this can be regarded as derived from urea by replacing the oxygen of the (>C=O) group by an imino group (=NH): H₂NCONH₂ to (H₂N)₂C=NH (urea guanidine). Guanidine is also formed in the oxidation of proteins; it can also be obtained synthetically. It is crystalline, colourless and deliquescent.

In view thereof, subject article is classified under AHTN 2022 subheading 2925.29.00, 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.

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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY AHTN 3824.99.99 MFN - 3% ad valorem	2 TCC (AR) NO. 23-949
	3 DATE ISSUED 05 January 2024

4 | **DESCRIPTION OF GOOD**

“ACITEC LIQUIDO”

Based on the product specifications, ingredients list, manufacturing process, certificate of analysis, Certificate of Product Registration (CPR) from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is a feed acidifier in the form of a blue liquid. It is composed of formic acid, acetic acid, propionic acid, ammonium formate, copper, sucrose, sodium chloride, and water. Packed in 1-L plastic bottles; in 5-L and 25-L plastic gallons; and in 1,000-L steel intermediate bulk containers (IBC), subject article is added to feeds or drinking water of swine, poultry, and rabbits at a rate of 1 to 4 kg per ton of feeds, or at 0.5 to 2 mL per liter of drinking water, to achieve the acidification of drinking water in animal nutrition, compensate the physiological shortage of the gastric secretion of hydrochloric acid and digestive enzymes, and to inhibit the growth of mold and bacteria.

5 | **REASONS FOR CLASSIFICATION**

Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
 Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-952
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	“VEGABUTY ENERGY 30”
	<p>Based on the finished product specifications, product composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing procedure, certificate of analysis, product label, and packing statement submitted, subject article is sodium butyrate coated with hydrogenated vegetable oil. It is in the form of white to off-white microcapsules and is used as a feed additive. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 250 to 1,500 g per metric ton of feeds, to increase the intestinal villi height and to improve the production performance of swine, poultry, and other animals, and as a direct energy source for their intestinal epithelial cells.</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 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; 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>MARILOU P. MENDOZA Chairperson</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.





TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-953
		3	DATE ISSUED
			05 January 2024

4 DESCRIPTION OF GOOD

“PROHEPA LIQUID”

Based on the ingredient declaration sheet, manufacturing procedure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), technical data sheet, certificate of analysis, product label, and photograph of the product submitted, subject article is a liquid supplementary feed for animals. It is composed of choline chloride, sorbitol, magnesium sulphate anhydrous, methionine hydroxy analogue, L-carnitine, potassium sorbate, and water. Packed in 1-L bottles, subject article is added to animal drinking water at a dosage of 0.5 to 1 mL per liter of water, for five to seven consecutive days, to improve the liver metabolism, reduce fat content in the liver, promote the mobilization of deposited fat, and increase fat oxidation in animals.

5 REASONS FOR CLASSIFICATION

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 relative high content of one particular nutrient.

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.

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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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY AHTN 0403.20.99 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero	2 TCC (AR) NO. 23-957
	3 DATE ISSUED 05 January 2024

4 DESCRIPTION OF GOOD <p style="text-align: center;">“SIGGI’S® 4% FAT NATURAL”</p> <p>Based on the finished product specifications, manufacturing process flowchart, and photograph of the product submitted, subject article is a ready to consume unflavoured thick yoghurt made from skim milk, cream (from milk), milk solids, and live yoghurt cultures. Containing 4% fat, subject article is packed in 500-g plastic tubs with paper sleeve.</p> <div style="text-align: right;">  </div>
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5 REASONS FOR CLASSIFICATION
<p>Heading 04.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.99, 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 the submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;"> FOR THE COMMISSION  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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4401.49.00 MFN - 3% ad valorem AANZFTA - Zero RCEP - Zero		23-958
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	<p>“PROCESSED BIOMASS FUEL (PBF)”</p> <p>Based on the technical specifications, composition analysis, safety data sheet, and photograph of the product submitted, subject article is a Solid Recovered Fuel (SRF) consisting mainly of industrial processed wood-based materials, with 90% of the materials having a maximum particle size of 50 mm. Having a gross wet calorific value (GWCV) of 3,582 kilocalories per kilogram, subject article is used as an alternative to fossil fuel in bioenergy power plants and other industrial processes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 44.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, wood waste and scrap, not usable as timber. These materials are used in particular for pulping (manufacture of paper) and in the manufacture of particle board and fibreboard and as fuel. Such waste and scrap includes, saw mill or planing mill rejects; manufacturing waste; broken planks; old crates unusable as such; bark and shavings (whether or not agglomerated in logs, briquettes, pellets or similar forms); other waste and scrap of joinery and carpentry; spent dyewood and tanning wood or bark. The heading also includes wood waste and scrap segregated from construction and demolition waste and not usable as timber.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4401.49.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>FOR THE COMMISSION</p> <p><i>Digitally signed</i> </p> <p>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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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2833.25.00 MFN -1% ad valorem ACFTA - Zero RCEP - Zero		23-971
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	“UNITED COSUMAX”
	<p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure feed-grade copper sulfate in the form of a blue crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at various dosages for three to five days, for the treatment of copper sulfate deficiency (which can cause anemia, impaired feather development, and bone deformity in poultry; and slow growth, poor hair and skin conditions, bone fragility, anemia, and impaired breeding performance in swine and cattle).</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.33 of the AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes copper sulphates. This covers cupric sulphate (CuSO₄·5H₂O), a by-product of electrolytic copper refining; also obtained by treating copper waste or scrap with a weak solution of sulphuric acid. Blue crystals or crystalline powder, soluble in water. It turns into a white anhydrous sulphate when calcinated, which absorbs water with avidity. Used as a fungicide in agriculture; for preparing spraying mixtures; to prepare cuprous oxide or inorganic copper colours; in dyeworks (for dyeing silk or wool black, purple or lilac); in electrolytic copper refining or copper-plating; as a flotation regulator (for restoring the natural buoyancy of ores); as an antiseptic, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2833.25.00, 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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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.19 MFN - 35% ad valorem ACFTA - 35% ad valorem RCEP - 35% ad valorem		23-989
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	<p>“LUCKY STAR MARINER™ SK NO. 2 FISH FEED”</p> <p>Based on the product specifications, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and photograph of the packaging submitted, subject article is a complete fish feed in the form of light-brown pellets with particle size of 2.5 mm. It is composed of fish meal, squid meal, cereal, krill meal, yeast, and vitamins and mineral premix. Packed in 20-kg biaxially oriented polypropylene (BOPP) nylon bags, subject article is fed directly to fish.</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 provide the animal with a rational and balanced daily diet (complete feed). The characteristic feature of these preparations is that they contain products from each of the three groups of nutrients described below: (1) “energy” nutrients; (2) “body-building” protein-rich nutrients or minerals; and (3) “function” nutrients. The above three groups of nutrients meet the full food requirements of animals. The mixing and proportions depend upon the animal production in view.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.19, with a Most Favoured Nation (MFN) rate of duty of 35% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 35% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 35% ad valorem, 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>  MARILOU P. MENDOZA Chairperson</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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-1004
		3	DATE ISSUED
			05 January 2024

4 DESCRIPTION OF GOOD

“APLOMOTEC PLUS”

Based on the product specifications, product composition, certificate of analysis, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the product submitted, subject article is a vitamin and mineral feed premix in the form of a gray powder with a characteristic odour. It is composed of biotin, copper, manganese, zinc, magnesium oxide, and calcium carbonate. Packed in 25-kg aluminium bags, subject article is added to swine feeds at a rate of 1 kg per ton of feeds, as a biotin-based supplement for the prevention of symptoms associated with biotin deficiency, such as flaky and dry skin, hair loss, and cracks and swelling in the hooves.

5 REASONS FOR CLASSIFICATION

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 are those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

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.

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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		23-1005
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	“MICOCID”
	<p>Based on the technical data sheet, product composition, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the product submitted, subject article is a mycotoxin binder for animal feeds in the form of a grey powder. It is composed of clinoptilolite, sepiolite, bentonite, and milk thistle (<i>Silybum marianum</i>) seeds extract. Packed in 20-kg aluminium bags, subject article is mixed with animal feeds at an inclusion rate of 0.5 to 2 kg per ton of feeds, to reduce the problems derived from the presence of mycotoxins in feeds.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <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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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		23-1006
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	"MICOCID RS"
	<p>Based on the technical data sheet, list of ingredients, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the product submitted, subject article is a mycotoxin binder for animal feeds in the form of a greyish powder. It is composed of montmorillonite, sepiolitic clay, kieselgur, mano oligosaccharides, β-glucans, and <i>Silybum marianum</i> plant extract. Packed in 20-kg aluminium bags, subject article is mixed with swine, poultry, and ruminants' feeds at an inclusion rate of 0.5 to 2 kg per ton of feeds, to reduce the problems derived from the presence of mycotoxins in animal feeds.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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</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)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 1509.20.10 MFN - 3% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-1009</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">05 January 2024</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“BORGES® EXTRA VIRGIN OLIVE OIL - ORIGINAL”</p> <p>Based on the technical data sheet, ingredients statement, certificates of analysis, manufacturing process flowchart, and photographs of the product submitted, subject article is a 100% extra virgin olive oil with free acidity (expressed as oleic acid) not exceeding 0.8%. Packed in 250-mL, 500-mL, and 1-L glass bottles, subject article is used as a dressing for different dishes and is also suitable for frying.</p> <div style="text-align: right;">  </div>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 15.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers olive oil and its fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that olive oil is the oil obtained from the fruit of the olive tree (<i>Olea europaea L.</i>). This heading covers, among others, extra virgin olive oil, which is obtained under specific conditions, in particular as regards the handling of the olives prior to processing or the temperature control during processing and storage, which do not lead to any alterations in the oil. As regards its organoleptic characteristics, it is fruity and presents no defects. It has a clear, light yellow to green colour. It is suitable for consumption in its natural state. Extra virgin olive oil has a free acidity expressed as oleic acid not exceeding 0.8 grams per 100 grams and can be distinguished from the other olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1509.20.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;"> FOR THE COMMISSION <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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
		<u>In-Quota</u>	<u>Out-Quota</u>		23-1011
	AHTN	2101.12.91.100	2101.12.91.200	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		05 January 2024
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	Zero	Zero		
	AHKFTA	30% ad valorem	45% ad valorem		
	AIFTA	30% ad valorem	45% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	30% ad valorem	45% ad valorem		

4 DESCRIPTION OF GOOD

“KOPIKO® BLANCA”

Based on the ingredient declaration, certificate of analysis, manufacturing process flowchart, technical data sheet, and sample packaging layout submitted, subject article is a light-brown powdered coffee preparation with a creamy coffee aroma. It is composed of non-dairy creamer, sugar, instant coffee, artificial flavor, skim milk powder, cocoa powder (less than 0.1%), malt extract powder, and sucralose. Available in 30-g and 58-g twin pack (2 x 29 g) sachets, and in 300-g (10 x 30 g) and 900-g (30 x 30 g) packs, subject article is to be dissolved in hot water before consumption.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:



<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>		<i>Proof of Origin</i>
	<i>In-Quota</i>	<i>Out-Quota</i>	
ASEAN Trade in Goods Agreement (ATIGA)	0	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2303.30.00 MFN - 1% ad valorem AIFTA - Zero		23-1019
		3	DATE ISSUED
			05 January 2024

4 DESCRIPTION OF GOOD

“RICE DDGS”

Based on the product brochure, production process flowchart, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is rice distiller’s dried grains with solubles (DDGS) in the form of a medium-brown powder. It is a byproduct of rice fermentation and distillation to produce ethanol. Packed in 50-kg polypropylene (PP) bags, subject article is to be added to feeds of poultry, swine, cattle, and aquaculture as a source of protein.

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*, brewing or distilling dregs and waste comprise in particular, dregs resulting from the distillation of spirits from grain, seeds, potatoes, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2303.30.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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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