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AOCG Memo No. 15-2024

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
(TCC/AR)

**DATE :** 16 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 10 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-867	"ETHANOL (99.5)"	2207.10.00	MFN – 10% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
23-916	"MAXTAB/DFM"	2309.90.20	MFN - Zero
23-940	"VP NUTR X0502 FS WET USE NON-GMO"	2106.90.73	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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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-941	"VP NUTR X0697 FS WET USE NON-GMO"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-942	"SONY UP-D25MD A6 DIGITAL COLOUR PRINTER"	8443.32.90	MFN – Zero AJCEPA – Zero* PJEPA – Zero* RCEP – Zero*
23-955	"SPYDER FULL FACE HELMET 985 VISOR"	3926.90.49	MFN – 15% ad valorem ACFTA – 15% ad valorem* RCEP – 10% ad valorem*
23-956	"SIGGI'S <sup>Q</sup> YOGHURT 4.0%: VANILLA"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-960	"EXCENTIAL SELENIUM 4000"	2309.90.20	MFN - Zero
23-961	"R MINVIT"	2309.90.20	MFN – Zero AIFTA – Zero*
23-962	"PHYTOCEE™"	2309.90.20	MFN – Zero AIFTA – Zero*
23-963	"GLOBIGEN® JUMP START (JS)"	2309.90.20	MFN - Zero
23-964	"LEE KUM KEE SWEET SOY MARINADE"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-970	"UNITED INDUCEACID OCL"	3824.99.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-973	"COPPER CHLORIDE"	2827.41.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-975	"UNITED TPMN 2500 25%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

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





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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-981	"KETCHUP TYPE FLAVOR OS, NATURAL"	3302.10.30 /	MFN – 1% ad valorem
23-982	"IQF BLUEBERRY"	0811.90.00 /	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-983	"IQF STRAWBERRY"	0811.10.00 /	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-994	"UNITED INDUCEACID PLUS"	3824.99.99 /	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-1010	"BORGES® CLASSIC OLIVE OIL"	1509.90.91 /	MFN – 3% ad valorem
23-1012	"BORGES® EXTRA LIGHT OLIVE OIL"	1509.90.91 /	MFN – 3% ad valorem
23-1014	"VITAMIN PREMIX DAIRY 1056 MR2 (25 KG)"	2936.90.00 /	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-1015	"FLAVOR 30889"	3302.10.10 /	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-1027	"VP NUTR X0948 FS WET USE NON-GMO (2 KG)"	2106.90.73 /	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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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
23-1028	"VP NUTR X0003 WS WET USE NON-GMO (25 KG)"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-1029	"POWDERED COOKED CHICKEN "	1602.32.90	MFN – 40% ad valorem
23-1051	"FLAVOR 05304"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-1052	"CREAMER BLEND 002 (25 KG)"	2106.90.30	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 7% ad valorem*
23-1070	"TRACE ELEMENTS PREMIX TE218"	2106.90.73	MFN – 1% ad valorem
23-1071	"BLACK TEA EXTRACT (24 KG)"	2101.20.20	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*

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





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AOCG Memo No. 15-2024 P.5

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-1073	"VP NUTR X0660 FS WET NON-GMO (2 KG)"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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

**RECEIVED** #0041-24

BY: Ann 4:48  
 DATE & TIME: 01-11-24

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09-45892 mt

Ref. No. 24-004

10 January 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

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

BUREAU OF CUSTOMS  
 MESSAGE CENTER

**RECEIVED**

JAN 11 2024

BY: A. LIGAROS TIME: 2:47

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 31 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-867, 23-916, 23-940, 23-941, 23-942, 23-955, 23-956, 23-960, 23-961, 23-962, 23-963, 23-964, 23-970, 23-973, 23-975, 23-981, 23-982, 23-983, 23-994, 23-1010, 23-1012, 23-1014, 23-1015, 23-1027, 23-1028, 23-1029, 23-1051, 23-1052, 23-1070, 23-1071, and 23-1073, issued by this Commission on 10 January 2024. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

1/12/24







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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2207.10.00 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero		23-867
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"ETHANOL (99.5)"</b></p> <p>Based on the product specifications, safety data sheet, and photograph of the product submitted, subject article is 99.5% (by volume) undenatured ethanol in the form of a colourless liquid with a pungent odour. Packed in 500-mL bottles, subject article is used as a chemical reagent for laboratory analysis and for the identification of the reducing agents in production processes.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 22.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher. Ethyl alcohol is used for many industrial purposes, e.g., as a solvent in the manufacture of chemicals, varnishes, etc., for heating or lighting, for the preparation of spirituous beverages.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2207.10.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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.</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>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-916
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“MAXTAB/DFM”</b>
	<p>Based on the product brochure, certificate of composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product and safety data sheets, product label, and photograph of the product submitted, subject article is a feed complement in the form of a white beige effervescent tablet with a milky odour. It is composed of <i>Enterococcus faecium</i>, <i>Bacillus subtilis</i>, lactose, citric acid, sodium carbonate, sodium chloride, and potassium chloride. Packed in 162-g plastic tubes containing 12 tablets, subject article is to be dissolved in drinking water or liquid feed of swine, poultry, ruminants, and pets, or added in the pond water or complete feed of shrimps and fish, at a rate depending on the animals' requirements, to stabilize intestinal flora and support zootechnical performance parameters of said animals.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that 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). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>







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REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 2106.90.73</b></p> <p><b>MFN - 1% ad valorem      ATIGA - Zero</b>  <b>AANZFTA - Zero              ACFTA - Zero</b>  <b>AHKFTA - Zero                AIFTA - Zero</b>  <b>AJCEPA - Zero                AKFTA - Zero</b>  <b>RCEP - Zero</b></p>			<b>23-940</b>
		<b>3</b>	<b>DATE ISSUED</b>

### 4 DESCRIPTION OF GOOD

#### “VP NUTR X0502 FS WET USE NON-GMO”

Based on the product data sheet, product composition, manufacturing process flow, certificate of analysis, and packaging information submitted, subject article is a brick-red oily liquid composed of DL-alpha tocopheryl acetate oil, beta-carotene oil blend, vitamin A palmitate, cholecalciferol oil, phytonadione oil, and soybean oil. Packed in 2-kg aluminium bottles, subject article is used as a source of vitamins in the manufacture of infant formula.

### 5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:





2	<b>TCC (AR) NO.</b>
<b>23-940</b>	

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.73</b>		<b>23-941</b>
	MFN - 1% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - Zero                AIFTA - Zero AJCEPA - Zero                AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>10 January 2024</b>

**4 DESCRIPTION OF GOOD**

**“VP NUTR X0697 FS WET USE NON-GMO”**

Based on the product data sheet, product composition, manufacturing process flow, certificate of analysis, and packaging information submitted, subject article is a brick-red oily liquid composed of DL-alpha tocopheryl acetate oil, beta-carotene oil blend, vitamin A palmitate, cholecalciferol oil, vitamin K1 trit, and soybean oil. Packed in 2-kg aluminium bottles, subject article is used as a source of vitamins in the manufacture of growing-up milk.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:





2	TCC (AR) NO.
23-941	

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.






REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8443.32.90 MFN - Zero AJCEPA - Zero PJEPA - Zero RCEP - Zero		23-942
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<p><b>“SONY UP-D25MD A6 DIGITAL COLOUR PRINTER”</b></p> <p>Based on the brochure submitted, subject article is a printer for medical applications. It accepts signals from medical imaging equipment and is designed to fit on modern endoscopic trolleys. Capable of connecting to automatic data processing machines through its Universal Serial Bus (USB) 2.0 port, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;"><b>Printing Method</b></td> <td>Dye sublimation thermal transfer</td> </tr> <tr> <td><b>Resolution (dpi)</b></td> <td>423</td> </tr> <tr> <td><b>Power Requirements</b></td> <td>100 V to 240 V AC, 50/60 Hz</td> </tr> <tr> <td><b>Input Current (A)</b></td> <td>1.7 to 1.0</td> </tr> <tr> <td><b>Weight (kg)</b></td> <td>5.5</td> </tr> <tr> <td><b>Dimension (WxLxH) (mm)</b></td> <td>212 x 398 x 98</td> </tr> </table> 	<b>Printing Method</b>	Dye sublimation thermal transfer	<b>Resolution (dpi)</b>	423	<b>Power Requirements</b>	100 V to 240 V AC, 50/60 Hz	<b>Input Current (A)</b>	1.7 to 1.0	<b>Weight (kg)</b>	5.5	<b>Dimension (WxLxH) (mm)</b>	212 x 398 x 98
<b>Printing Method</b>	Dye sublimation thermal transfer												
<b>Resolution (dpi)</b>	423												
<b>Power Requirements</b>	100 V to 240 V AC, 50/60 Hz												
<b>Input Current (A)</b>	1.7 to 1.0												
<b>Weight (kg)</b>	5.5												
<b>Dimension (WxLxH) (mm)</b>	212 x 398 x 98												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other printers, copying machines and facsimile machines, whether or not combined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, among others, printers. This group includes apparatus for the printing of text, characters or images on print media, other than printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42. These apparatus accept data from various sources (e.g., automatic data processing machines, flatbed desktop scanners, networks). Most incorporate memory to store that data. The products of this heading may create the characters or images by means such as laser, ink-jet, dot matrix or thermal print processes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8443.32.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin Form “AJ”; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form “JP”; 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>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







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AOCG Memo No. 15-2024 p. 14


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 3926.90.49  MFN - 15% ad valorem  ACFTA - 15% ad valorem  RCEP - 10% ad valorem</p>	<b>2 TCC (AR) NO.</b> <p style="text-align: center;">23-955</p> <b>3 DATE ISSUED</b> <p style="text-align: center;">10 January 2024</p>
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<b>4 DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“SPYDER FULL FACE HELMET 985 VISOR”</b></p> <p>Based on the technical specifications and photograph of the product submitted, subject article is a clear helmet visor made of polycarbonate. It is scratch resistant and has a thickness of 2±0.1 mm. Subject article will be included as a giveaway in every purchase of a complete full-face motorcycle helmet but will be imported separately from the helmet.</p> <div style="text-align: right;">  </div>
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<b>5 REASONS FOR CLASSIFICATION</b>  <p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.49, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 15% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 10% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> 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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 0403.20.91</b> <b>MFN - 7% ad valorem</b> <b>AANZFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-956</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>10 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“SIGGI'S® YOGHURT 4.0%: VANILLA”</b></p> <p>Based on the finished product specifications, manufacturing process flowchart, and photograph of the product submitted, subject article is a vanilla-flavoured thick yoghurt made from skim milk, cream (from milk), milk solids, cane sugar, vanilla bean paste, stabilizer, and live yoghurt cultures. Containing 4% fat, subject article is packed in 125-g and 500-g plastic tubs with paper sleeve.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

Heading 04.03 of the 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.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, 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.

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

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







REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-960
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“EXCENTIAL SELENIUM 4000”</b>
	<p>Based on the product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product data and safety data sheets, and certificate of analysis submitted, subject article is a mineral supplement feed premix in the form of a brown to grey granular powder. It is composed of L-selenomethionine and calcium carbonate (carrier). Packed in 25-kg bags, subject article is added to animal feeds at a rate of 63 to 188 mg per kilogram of feeds, as a source of selenium which is an essential element in several biological functions of animals, such as development and maintenance of immunocompetence and detoxification of heavy metals.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero AIFTA - Zero		23-961
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

**4 DESCRIPTION OF GOOD**

**“R MINVIT”**

Based on the product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and material safety data sheet submitted, subject article is a feed supplement for poultry in the form of a light brown to brown liquid. It is composed of choline choride, lysine, methionine, soluble salts (zinc, cobalt, iron, and copper, among others), and water-soluble vitamins. Available in 500-mL and 1-L bottles, and in 5-L cans, subject article is added to drinking water of poultry, at 1 to 2 mL per liter of water, to promote animal growth, enhance productivity and hatchability, and help reduce stress, among others.

**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 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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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero AIFTA - Zero		23-962
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“PHYTOCEE™”**

Based on the product specifications, Certificate of Product Registration and Sanitary and Phytosanitary (SPS) Import Clearance from the Bureau of Animal Industry (BAI), certificate of analysis, material safety data sheet, and product label submitted, subject article is a light brown to brown feed premix powder made from *Embllica officinalis*, *Ocimum sanctum*, and *Withania somnifera* plants. Packed in 5-kg and 25-kg bags, subject article is to be mixed with complete poultry and swine feeds, at a rate of 100 to 500 g per ton of feeds, to increase the animals' body resistance, egg production and hatchability, and fertility.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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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 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**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-963
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GLOBIGEN® JUMP START (JS)”</b>
	<p>Based on the product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), material safety and technical data sheets, and certificate of analysis submitted, subject article is a feed supplement in the form of a light yellow powder. It is composed of dried yeast and dried egg products and contains, at minimum, 40% crude protein. Packed in 20-kg bags, subject article is a protein supplement, to be mixed directly with the finished piglet feeds or milk, at the recommended dosage, during the rearing period.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-964
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

**4 DESCRIPTION OF GOOD****"LEE KUM KEE SWEET SOY MARINADE"**

Based on the product specifications, ingredients declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a smooth, dark-brown viscous sauce made of sugar, water, brown sugar, fermented soybean paste, soy sauce, honey, yeast extract, malt syrup, tomato paste, sesame seeds, modified corn starch, dehydrated garlic, flavour enhancers, salt, colour, and artificial colour. Packed in 1-kg plastic pails, subject article can be used for basting, pan-frying, stir-frying, and dipping.

**5 REASONS FOR CLASSIFICATION**

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, 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**

Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3824.99.99</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-970</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>10 January 2024</b>

**4 DESCRIPTION OF GOOD**

**“UNITED INDUCEACID OCL”**

Based on the technical data sheet, product composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, and product label submitted, subject article is an acidifier in the form of grayish-white granules. It is composed of phosphoric acid, lactic acid, citric acid, fumaric acid, and silicon dioxide and montmorillonite as carriers. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is added to swine feeds, at a dosage of 3 to 6 kg per ton of feeds, to improve growth performance and protein digestibility.

**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; 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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AOCG Memo No. 15-2024 p. 22

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"> <b>AHTN 2827.41.00</b>  <b>MFN - 3% ad valorem</b>  <b>ACFTA - Zero</b>  <b>RCEP - Zero</b> </p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>23-973</b></p> <hr/> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>10 January 2024</b></p>
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**4 | DESCRIPTION OF GOOD**

**“COPPER CHLORIDE”**

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, raw material specifications, manufacturing process flowchart, and photograph of the product submitted, subject article is pure tribasic chloride/dicopper chloride trihydroxide [Cu<sub>2</sub>(OH)<sub>3</sub>Cl] derived from waste ammoniacal and waste acidic etching solutions. It is in the form of a green powder packed in 10-kg, 15-kg, 20-kg, and 25-kg polyethylene (PE) bags. Subject article is added to animal feeds, at a dosage of 15 to 170 mg per kilogram of feeds, as essential trace minerals and nutritional source that supports the health of cattle, swine, and fish.

**5 | REASONS FOR CLASSIFICATION**

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.

Heading 28.27 of the AHTN 2022 covers, among others, chlorides, chloride oxides and chloride hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers chloride oxides and chloride hydroxides. This group covers chloride oxides (oxychlorides) and chloride hydroxides (hydroxychlorides) of metals. It includes copper chloride oxides and chloride hydroxides.

In view thereof, subject article is classified under AHTN 2022 subheading 2827.41.00, 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) rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

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**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-975
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

**4 DESCRIPTION OF GOOD**

**“UNITED TPMN 2500 25%”**

Based on the technical data sheet, 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 a yellowish-brown antibacterial/anti-infective feed premix powder containing 250 grams of tylosin phosphate (active ingredient) per kilogram of feed premix, and excipients. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags or drums, subject article is added to feeds at the recommended dosage, for the treatment of chronic respiratory disease (CRD) caused by *Mycoplasma gallisepticum* and *Mycoplasma synoviae* in poultry and of enzootic pneumonia, atrophic rhinitis, dysentery, and necrotic enteritis in swine.

**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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**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.30</b> <b>MFN - 1% ad valorem</b>		<b>23-981</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>10 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“KETCHUP TYPE FLAVOR OS, NATURAL”</b>
	<p>Based on the product specifications, manufacturing process flow diagram, ingredient statement, and photographs of the packaging and product label submitted, subject article is a flavouring preparation composed of medium chain triglycerides, natural flavour (contains celery seed oil), and mustard extractives. It is in the form of a clear, pale to medium yellow liquid with a standard flavor and aroma. Packed in 5-gal, 15-gal, and 55-gal high-density polyethylene (HDPE) containers, subject article is used as a flavouring in food products.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>








REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0811.90.00 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-982
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"IQF BLUEBERRY"</b></p> <p>Based on the product specifications, production process flowchart, and photographs of the packaging and label submitted, subject articles are blueberries processed using the individual quick freezing (IQF) method. These are produced by cutting the blueberries, followed by washing, sterilizing, re-washing, draining, and freezing. Subject articles are packed in 10-kg carton boxes.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 08.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies to frozen fruit and nuts which, when fresh or chilled, are classified in the preceding headings of this Chapter. Fruit and nuts which have been cooked by steaming or boiling in water before freezing remain classified in this heading.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 0811.90.00, 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.</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><b>MARILOU P. MENDOZA</b> 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>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0811.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		23-983
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"IQF STRAWBERRY"</b>
	<p>Based on the product specifications, production process flowchart, and photographs of the packaging and label submitted, subject articles are strawberries processed using the individual quick freezing (IQF) method. These are produced by cutting the strawberries, followed by washing, sterilizing, re-washing, draining, and freezing. Subject articles are packed in 10-kg carton boxes.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 08.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies to frozen fruit and nuts which, when fresh or chilled, are classified in the preceding headings of this Chapter. Fruit and nuts which have been cooked by steaming or boiling in water before freezing remain classified in this heading.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 0811.10.00, 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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3824.99.99</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-994</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>10 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“UNITED INDUCEACID PLUS”</b>
	<p>Based on the technical data sheet, manufacturing process, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is an acidifier in the form of a grayish-white to gray-yellow powder. It is composed of formic acid, citric acid, phosphoric acid, propionic acid, and silicon dioxide. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is added to feeds, at a rate of 1 to 4 kg per ton of livestock and poultry feeds, to prevent digestive disturbances and bacterial growth, and to reduce the mortality rate of animals.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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; 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;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>








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**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1509.90.91</b> <b>MFN - 3% ad valorem</b>		<b>23-1010</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>10 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BORGES® CLASSIC OLIVE OIL”</b>
	<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 mixture of refined olive oil and extra virgin olive oil, in the form of a light-yellow to green liquid with free acidity (expressed as oleic acid) of less than 0.4%. 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>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, fractions and blends of extra virgin olive oil, virgin olive oil, other virgin olive oils, and other oils obtained from virgin olive oils (including refined olive oil and olive oil).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1509.90.91, 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;"><small>Digitally signed</small>  </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>







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AOCG Memo No. 15-2024 p. 29


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.
<p style="text-align: center;">AHTN 1509.90.91 MFN - 3% ad valorem</p>			23-1012
		3	DATE ISSUED
		10 January 2024	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“BORGES® EXTRA LIGHT OLIVE OIL”</b></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 mixture of refined olive oil and extra virgin olive oil, in the form of a light-yellow liquid with a free acidity (expressed as oleic acid) of less than 0.3%. Packed in 500-mL and 1-L glass bottles, subject article is used as dressing for different dishes and is also suitable for frying.</p> <div style="text-align: right;">  </div>	

5	REASONS FOR CLASSIFICATION
<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</i> L.). This heading covers, among others, fractions and blends of extra virgin olive oil, virgin olive oil, other virgin olive oils, and other oils obtained from virgin olive oils (including refined olive oil and olive oil).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1509.90.91, 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;"><small>Digitally signed</small></p> <p style="text-align: right;"></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	







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REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2   TCC (AR) NO.</b>										
<p style="text-align: center;"><b>AHTN 2936.90.00</b></p> <table border="0"> <tr> <td><b>MFN - Zero</b></td> <td><b>ATIGA - Zero</b></td> </tr> <tr> <td><b>AANZFTA - Zero</b></td> <td><b>ACFTA - Zero</b></td> </tr> <tr> <td><b>AHKFTA - Zero</b></td> <td><b>AIFTA - Zero</b></td> </tr> <tr> <td><b>AJCEPA - Zero</b></td> <td><b>AKFTA - Zero</b></td> </tr> <tr> <td><b>RCEP - Zero</b></td> <td></td> </tr> </table>	<b>MFN - Zero</b>	<b>ATIGA - Zero</b>	<b>AANZFTA - Zero</b>	<b>ACFTA - Zero</b>	<b>AHKFTA - Zero</b>	<b>AIFTA - Zero</b>	<b>AJCEPA - Zero</b>	<b>AKFTA - Zero</b>	<b>RCEP - Zero</b>		<b>23-1014</b>
	<b>MFN - Zero</b>	<b>ATIGA - Zero</b>									
<b>AANZFTA - Zero</b>	<b>ACFTA - Zero</b>										
<b>AHKFTA - Zero</b>	<b>AIFTA - Zero</b>										
<b>AJCEPA - Zero</b>	<b>AKFTA - Zero</b>										
<b>RCEP - Zero</b>											
<b>3   DATE ISSUED</b>	<b>10 January 2024</b>										

### 4 | DESCRIPTION OF GOOD

#### “VITAMIN PREMIX DAIRY 1056 MR2 (25 kg)”

Based on the product data sheet, product composition, manufacturing process flowchart, certificate of analysis, packaging declaration, and packing list submitted, subject article is a vitamin premix in the form of a yellow to orange fine granular powder. It is composed of vitamin E acetate, vitamin A acetate, pyridoxine hydrochloride, thiamine hydrochloride, cyanocobalamin, d-calcium pantothenate, riboflavin, d-biotin, niacinamide, folic acid, and maltodextrin. Packed in 25-kg aluminium bags, subject article is a source of vitamins used in the production of ready-to-drink milk products.

### 5 | REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, 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:





2	TCC (AR) NO.
23-1014	

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.10</b>		<b>23-1015</b>
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>10 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FLAVOR 30889”</b>
	<p>Based on the technical and safety data sheets, production process flowchart, packaging information, certification on product use, and photograph of the packaging submitted, subject article is a flavouring preparation composed of ethyl alcohol, ethyl acetate, propyl acetate, and cinnamaldehyde, among others. It is in the form of a yellowish-brown to brown liquid. Packed in 30-L jerrycans, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>





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2	TCC (AR) NO.
23-1015	

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.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.73</b>		<b>23-1027</b>
	<b>MFN - 1% ad valorem</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - Zero</b> <b>AKFTA - Zero</b>		<b>10 January 2024</b>

**4 DESCRIPTION OF GOOD**

**“VP NUTR X0948 FS WET USE NON-GMO (2 kg)”**

Based on the product composition, product data sheet, manufacturing process flowchart, certificate of analysis, packaging declaration, and packing list submitted, subject article is a vitamin premix in the form of a brick-red oily liquid. It is composed of DL-alpha tocopheryl acetate oil, beta-carotene oil blend, soybean oil, vitamin A palmitate, cholecalciferol oil, and Vitamin K1 trit in soya oil. Packed in 2-kg aluminium bottles, subject article is used as a source of vitamins in the manufacture of infant formula.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:





2	TCC (AR) NO.
	23-1027

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.73</b>		<b>23-1028</b>
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		<b>10 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“VP NUTR X0003 WS WET USE NON-GMO (25 kg)”</b>
	<p>Based on the product composition, product data sheet, manufacturing process flowchart, certificate of analysis, packaging declaration, and packing list submitted, subject article is a vitamin and mineral premix in the form of a fine, granular yellow to orange powder. It is composed of lactose monohydrate, niacinamide, sodium selenite, folic acid, cyanocobalamin, d-calcium pantothenate, riboflavin, and thiamine, among others. Packed in 25-kg aluminium bags, subject article is used as a source of vitamins and minerals in the production of growing-up milk.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem 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>





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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1602.32.90 MFN - 40% ad valorem		23-1029
		<b>3</b>	<b>DATE ISSUED</b>
			10 January 2024

**4 DESCRIPTION OF GOOD**

**“POWDERED COOKED CHICKEN”**

Based on the product specifications, technical information, certificate of analysis, production process flowchart, and packing slip submitted, subject article is a tan to brown powder with a typical cooked chicken flavour and aroma. It is produced by cooking halal chicken (added with antioxidant), followed by homogenization, filtering, spray drying, and sifting. Packed in a 55-lb fiber box with polyethylene liner, subject article is used as an ingredient in making chicken seasonings, dry gravy mixes, bouillons, dry soup mixes, and savoury flavour systems.

**5 REASONS FOR CLASSIFICATION**

Heading 16.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other prepared or preserved meat, meat offal, blood or insects. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, meat or meat offal which has been boiled (other than by scalding or similar treatment), steamed, grilled, fried, roasted or otherwise cooked, and meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.

In view thereof, subject article is classified under AHTN 2022 subheading 1602.32.90, with a Most Favoured Nation (MFN) rate of duty of 40% 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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BAGONG PILIPINAS

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AOCG Memo No. 15-2024 P-39

REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 3302.10.10</b></p> <table border="0"> <tr> <td><b>MFN - 1% ad valorem</b></td> <td><b>ATIGA - Zero</b></td> </tr> <tr> <td><b>AANZFTA - Zero</b></td> <td><b>ACFTA - Zero</b></td> </tr> <tr> <td><b>AHKFTA - Zero</b></td> <td><b>AIFTA - Zero</b></td> </tr> <tr> <td><b>AJCEPA - Zero</b></td> <td><b>AKFTA - Zero</b></td> </tr> <tr> <td><b>RCEP - Zero</b></td> <td></td> </tr> </table>	<b>MFN - 1% ad valorem</b>	<b>ATIGA - Zero</b>	<b>AANZFTA - Zero</b>	<b>ACFTA - Zero</b>	<b>AHKFTA - Zero</b>	<b>AIFTA - Zero</b>	<b>AJCEPA - Zero</b>	<b>AKFTA - Zero</b>	<b>RCEP - Zero</b>		<p><b>2 TCC (AR) NO.</b></p> <p style="text-align: center;"><b>23-1051</b></p> <p><b>3 DATE ISSUED</b></p> <p style="text-align: center;"><b>10 January 2024</b></p>
<b>MFN - 1% ad valorem</b>	<b>ATIGA - Zero</b>										
<b>AANZFTA - Zero</b>	<b>ACFTA - Zero</b>										
<b>AHKFTA - Zero</b>	<b>AIFTA - Zero</b>										
<b>AJCEPA - Zero</b>	<b>AKFTA - Zero</b>										
<b>RCEP - Zero</b>											

<p><b>4 DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“FLAVOR 05304”</b></p> <p>Based on the technical and safety data sheets, production process flowchart, certification on product use, packaging information, and photograph of the packaging submitted, subject article is a flavouring preparation composed of ethyl alcohol and 3-methylbutan-1-ol, among others. It is in the form of a clear, colorless to light yellow liquid. Packed in 30-L jerrycans, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>
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<p><b>5 REASONS FOR CLASSIFICATION</b></p> <p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>
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2	TCC (AR) NO.
23-1051	

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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**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.30</b>		<b>23-1052</b>
	<b>MFN - 7% ad valorem</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP - 7% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - 7% ad valorem</b> <b>AKFTA - 5% ad valorem</b>		<b>10 January 2024</b>

**4 DESCRIPTION OF GOOD**

**“CREAMER BLEND 002 (25 kg)”**

Based on the product composition, material safety data sheet, manufacturing process flowchart, and information on the product use submitted, subject article is a non-dairy creamer in the form of a free-flowing, off-white powder. It is made of creamer (composed of glucose syrup, hydrogenated vegetable oil, sequestrants, caseinate, and emulsifiers, among others) and sugar. Packed in 25-kg bags, subject article is used as an ingredient in the manufacture of instant coffee mixes.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.30, with a Most Favoured Nation (MFN) rate of duty of 7% 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:





2	<b>TCC (AR) NO.</b>
23-1052	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	7	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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.73</b> <b>MFN - 1% ad valorem</b>		<b>23-1070</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>10 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“TRACE ELEMENTS PREMIX TE218”</b>
	<p>Based on the product specifications, manufacturing process flowchart, and certificate of analysis submitted, subject article is a mineral premix in the form of a fine powder. It is composed of ferrous sulfate heptahydrate, zinc sulfate, copper sulfate pentahydrate, sodium selenate, citric acid (acidity regulator), and glucose syrup (carrier). Packed in 10-kg containers with sealed inner bags, subject article is used as a raw material in the manufacture of infant formula.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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><b>MARILOU P. MENDOZA</b> 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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 2101.20.20 MFN - 7 % ad valorem ACFTA - Zero RCEP - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-1071</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">10 January 2024</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“BLACK TEA EXTRACT (24 kg)”</b></p> <p>Based on the product specifications, production process flowchart, certificate of analysis, and packing list submitted, subject article is a black tea extract with maltodextrin, in the form of a brown homogenous and soluble powder. It is produced by mixing <i>Camellia sinensis</i> tea leaves with demineralized drinking water to make a slurry preparation that undergoes extraction, filtration, concentration, pasteurization, spray-drying, blending, and sieving. Packed in a 24-kg polyethylene (PE) bag inside a carton, subject article is used as an ingredient in food preparations and beverages, such as Nestea® beverage mixes.</p>
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>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, tea or maté extracts, essences and concentrates. These may be made from real tea or maté or from a mixture of real tea or maté and tea or maté substitutes in any proportion.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.20, 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.</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> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>
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REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1   <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	2   <b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 2106.90.73</b></p> <p><b>MFN - 1% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>        <b>ACFTA - Zero</b>  <b>AHKFTA - Zero</b>         <b>AIFTA - Zero</b>  <b>AJCEPA - Zero</b>         <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>	23-1073
	3   <b>DATE ISSUED</b>
10 January 2024	
4   <b>DESCRIPTION OF GOOD</b>	
<p><b>“VP NUTR X0660 FS WET USE NON-GMO (2 kg)”</b></p> <p>Based on the product composition, product data sheet, manufacturing process flowchart, certificate of analysis, and packaging declaration submitted, subject article is a vitamin premix in the form of a red oily liquid. It is composed of DL-alpha tocopheryl acetate oil, soybean oil, beta-carotene oil blend, vitamin A palmitate, vitamin K1 trit in soya oil, and cholecalciferol oil. Packed in 2-kg aluminium bottles, subject article is used as a source of vitamins in the manufacture of infant milk.</p>	
5   <b>REASONS FOR CLASSIFICATION</b>	
<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	





2	<b>TCC (AR) NO.</b>
23-1073	

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

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

FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**  
 Chairperson

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