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AOCG Memo No. 25-2024

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 :** 22 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 17 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-739	"L-LYSINE SULPHATE – POWDER"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-972	"UNITED INDUCEACID BUTY"	3824.99.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-974	"FIBROLIN – DRY POWDER"	2308.00.00	MFN – 3% ad valorem
23-984	"MYCOLYS® HYDRATED ALUMINOSILICATE – POWDER"	3824.99.99	MFN – 3% ad valorem
23-1022	"NUCLEO-SACC™"	2309.90.20	MFN – Zero

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

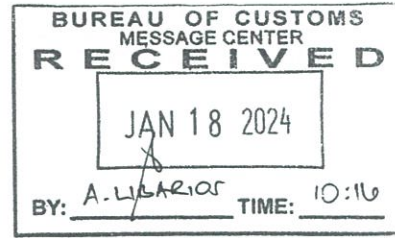
Ref. No. 24-007

09-46029

17 January 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five additional Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-739, 23-972, 23-974, 23-984, and 23-1022, issued by this Commission on 17 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.

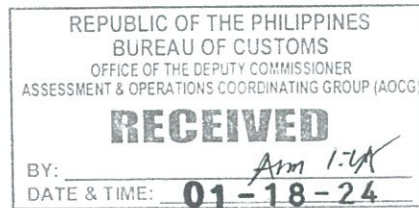
Very truly yours,

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

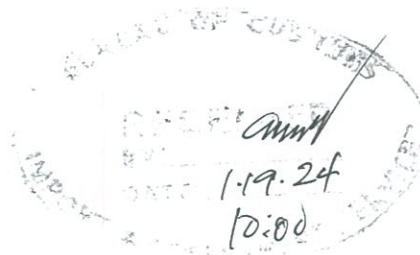
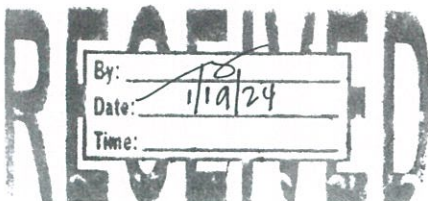
Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Addresses: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph) / [Records@tariffcommission.gov.ph](mailto:Records@tariffcommission.gov.ph)

OFFICE OF THE DIRECTOR  
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18 JAN 2024



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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>  AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero	<b>2   TCC (AR) NO.</b> 23-739 <b>3   DATE ISSUED</b> 17 January 2024
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**4 | DESCRIPTION OF GOOD**

**“L-LYSINE SULPHATE - POWDER”**

Based on the product specifications and composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the product submitted, subject article is an amino acid feed supplement in the form of a brown powder derived from the fermentation of cornstarch. It contains 65% L-lysine sulphate and fermentation by-products. Packed in 25-kg bags, subject article is directly added to animal feeds at a rate of 100 to 300 g per ton of feeds, to improve the growth and carcass quality of animals.

**5 | REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relative high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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

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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>23-972</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>17 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“UNITED INDUCEACID BUTY”</b></p> <p>Based on the product composition, technical data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and product label submitted, subject article is a feed acidifier in the form of light-yellow granules or powder. It is composed of sodium butyrate and calcium carbonate, among others. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is added to the feeds of swine, poultry, ruminants, and aquatic animals at a rate of 0.3 to 2 kg per ton of feeds, to improve the growth performance, liver function, and meat quality 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: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: center;"><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>



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 2308.00.00 MFN - 3% ad valorem		23-974
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FIBROLIN - DRY POWDER”</b>
	<p>Based on the product specifications, technical and material safety data sheets, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and photograph of the packaging submitted, subject article is chicory pulp in the form of a light-grey fine powder. It is produced by drying and grinding the insoluble residues (by-product) left after pressing of chicory roots (inulin extraction). Packed in 25-kg polyethylene-filmed multi-layer paper bags, subject article is used as an ingredient in feeds of swine, poultry, bovines, sheep, dogs, cats, and horses, as a source of fiber.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they are not included in any other more specific heading of the Nomenclature and are of a kind used in animal feeding, this heading covers vegetable products, vegetable waste, and residues and by-products from the industrial processing of vegetable materials in order to extract some of their constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2308.00.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><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 3824.99.99</b> <b>MFN - 3% ad valorem</b>		<b>23-984</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>17 January 2024</b>

**4** **DESCRIPTION OF GOOD**

**“MYCOLYS® HYDRATED ALUMINOSILICATE - POWDER”**

Based on the product brochure, finished product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, safety information, product label, and photograph of the product submitted, subject article is a mycotoxin adsorbing agent for animal feeds. It is composed of hydrated aluminosilicate [derived from silicon dioxide (SiO<sub>2</sub>) and aluminium trioxide (Al<sub>2</sub>O<sub>3</sub>)] and excipients (MgO, K<sub>2</sub>O, Na<sub>2</sub>O, CaO, and Fe<sub>2</sub>O<sub>3</sub>). Packed in 25-kg bags, subject article is added at an inclusion rate of 2 kg per ton of finished feeds, to eliminate the mycotoxins present in feeds.

**5** **REASONS FOR CLASSIFICATION**

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

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

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

FOR THE COMMISSION

*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>  AHTN 2309.90.20 MFN - Zero	<b>2</b>   <b>TCC (AR) NO.</b>
	23-1022
	<b>3</b>   <b>DATE ISSUED</b>
	17 January 2024

**4** | **DESCRIPTION OF GOOD**

**“NUCLEO-SACC™”**

Based on the product specifications, product label, safety data sheet, certificate of formulation, method of manufacture, and photographs of the product and packaging submitted, subject article is a brown feed premix powder containing, at minimum, 40% crude protein. It is produced by dry blending yeast extract and brewer’s dried yeast. Packed in 25-kg plastic-lined paper bags, subject article is used in the manufacture of pet foods, as a functional source of protein.

**5** | **REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making the complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

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.