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AOCG Memo No. 31-2024

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 : 25 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 23 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-734	"DXN TEA INFUSER"	7323.93.10	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-1043	"UNITED D3"	2936.29.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-1044	"CATAFLAM® (DICLOFENAC POTASSIUM) 25 MG"	3004.90.53	MFN – 5% ad valorem

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



Gate 3, South Harbor, Port Area, Manila 1018

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AOCG Memo No. 31-2024 p.2

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1045	"VOLTAREN® SR (DICLOFENAC SODIUM) 100 MG"	3004.90.53	MFN – 5% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-46141

Ref. No. 24-010

23 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**:

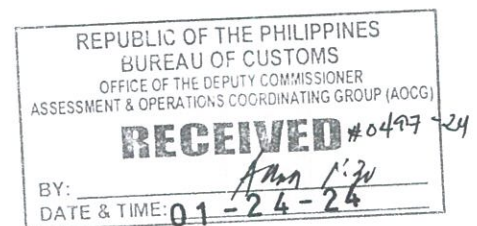
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-734, 23-1043, 23-1044, and 23-1045, issued by this Commission on 23 January 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



By: *[Signature]*
Date: 1/24/24
Time:



23 JAN 2024




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7323.93.10		23-734
	MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			23 January 2024

4	DESCRIPTION OF GOOD								
	“DXN TEA INFUSER”								
	<p>Based on the product information sheet, production process flowcharts, and material test report submitted, subject article consists of a cylindrical stainless-steel infuser (strainer) and a clear glass canister with lid. The infuser has perforated sides (with tiny holes) and is used to hold loose tea leaves or teabag while being steeped in hot water inside the 200-mL glass canister. Packed individually in kraft paper boxes, subject article has the following specifications:</p>								
	<table border="1"> <thead> <tr> <th></th> <th style="text-align: center;">Dimension <i>(Diameter x Height) (mm)</i></th> </tr> </thead> <tbody> <tr> <td>Canister</td> <td style="text-align: center;">Ø 55 x 118</td> </tr> <tr> <td>Infuser/strainer</td> <td style="text-align: center;">Ø 48 x 93</td> </tr> <tr> <td>Lid</td> <td style="text-align: center;">Ø 65 x 21</td> </tr> </tbody> </table>		Dimension <i>(Diameter x Height) (mm)</i>	Canister	Ø 55 x 118	Infuser/strainer	Ø 48 x 93	Lid	Ø 65 x 21
	Dimension <i>(Diameter x Height) (mm)</i>								
Canister	Ø 55 x 118								
Infuser/strainer	Ø 48 x 93								
Lid	Ø 65 x 21								
									

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, table, kitchen or other household articles and parts thereof, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, table, kitchen or other household articles and parts thereof. They may be fitted with lids, handles or other parts or accessories of other materials provided that they retain the character of iron or steel articles. The group includes articles for table use such as tea-strainers, among others.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7323.93.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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	TCC (AR) NO.
23-734	

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)	6	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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.29.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-1043
		3	DATE ISSUED
			23 January 2024

4	DESCRIPTION OF GOOD
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“UNITED D3”

Based on the product composition, 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 pure feed-grade cholecalciferol (vitamin D₃) in a matrix of gelatin and carbohydrates and stabilized with anti-oxidant butylated hydroxytoluene (BHT), in the form of white to almost-white crystalline particles. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to swine and poultry feeds at a rate of 1 to 5 g per kilogram of feeds, as a vitamin supplement to prevent vitamin D₃ deficiency in animals.

5	REASONS FOR CLASSIFICATION
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Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that vitamins are active agents, usually of complex chemical composition, which are obtained from outside sources and are essential for the proper functioning of human or other animal organisms. They cannot be synthesised by the human body and must therefore be obtained in final or nearly final form (provitamins) from outside sources. They are effective in relatively minute amounts and may be regarded as exogenous biocatalysts, their absence or deficiency giving rise to metabolic disturbances or “deficiency diseases”. This heading includes vitamin D₃ and derivatives thereof with similar activity. Vitamin D₃ or activated or irradiated 7-dehydrocholesterol (cholecalciferol). White crystalline powder. It deteriorates slowly when exposed to air; insoluble in water, soluble in fats. It can be extracted from fish oil and from fish liver oil, but is generally obtained by activating or irradiating provitamin D₃. It has a stronger activity than vitamin D₂.

2	TCC (AR) NO.
23-1043	

Furthermore, the products of this heading may be stabilised for the purposes of preservation or transport such as by adding anti-oxidants, by adding anti-caking agents(e.g., carbohydrates), by coating with appropriate substance (e.g., gelatin, waxes or fats), whether or not plasticized, or 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 2936.29.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of Certificate of Origin (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.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.53 MFN - 5% ad valorem		23-1044
		3	DATE ISSUED
			23 January 2024

4 DESCRIPTION OF GOOD

“CATAFLAM® (DICLOFENAC POTASSIUM) 25 mg”

Based on the prescribing information and photograph of the product submitted, subject article is a sugar-coated tablet containing 25 mg of diclofenac potassium (active ingredient) and excipients. Diclofenac potassium is a non-steroidal compound with pronounced antirheumatic, analgesic, anti-inflammatory, and antipyretic properties. It is indicated for the short-term treatment of post-traumatic and post-operative pain, inflammation, and swelling; migraine attacks; painful syndromes of the vertebral column; and non-articular rheumatism, among others. Packed in boxes containing 100 tablets (10 pieces of 10-tablet blister packs), subject article is to be taken whole with liquids, preferably before meals, as prescribed by a healthcare professional.



5 REASONS FOR CLASSIFICATION

Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

Heading 30.04 of the AHTN 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.53, with a Most Favoured Nation (MFN) rate of duty of 5% 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

MARILOU P. MENDOZA
Chairperson

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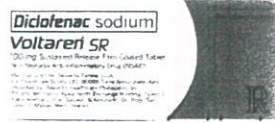
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.53 MFN - 5% ad valorem		23-1045
		3	DATE ISSUED
			23 January 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“VOLTAREN® SR (DICLOFENAC SODIUM) 100 mg”</p> <p>Based on the prescribing information and photograph of the product submitted, subject article is a sustained-release, film-coated tablet containing 100 mg of diclofenac sodium (active ingredient) and excipients. Diclofenac sodium is a non-steroidal compound with pronounced antirheumatic, anti-inflammatory, analgesic, and antipyretic properties. It is indicated for the treatment of inflammatory and degenerative forms of rheumatism; post-traumatic and post-operative pain, inflammation, and swelling; and painful and/or inflammatory conditions in gynecology. Packed in boxes containing 100 tablets (10 pieces of 10-tablet blister packs), subject article is to be taken whole with liquids, preferably before meals, as prescribed by a healthcare professional.</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.</p> <p>Heading 30.04 of the AHTN 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.53, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>