




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 :** 31 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 26 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-870	"VP NUTR X0929 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* ✓
23-1018	"NELSON BRAND NEW ZEALAND GREENSHELL™ WHOLE COOKED MUSSELS"	1605.53.00	MFN – 10% ad valorem ✓ AANZFTA – Zero* ✓ RCEP – Zero* ✓
23-1026	"VP NUTR X0968 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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 DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1072	"VP NUTR X0144 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).			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**





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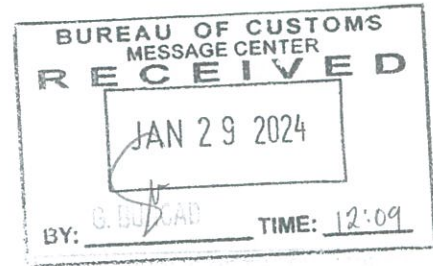
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09-46263

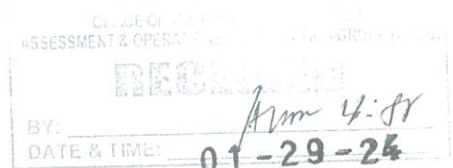
Ref. No. 24-011

26 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. 23-870, 23-1018, 23-1026, and 23-1072, issued by this Commission on 26 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.

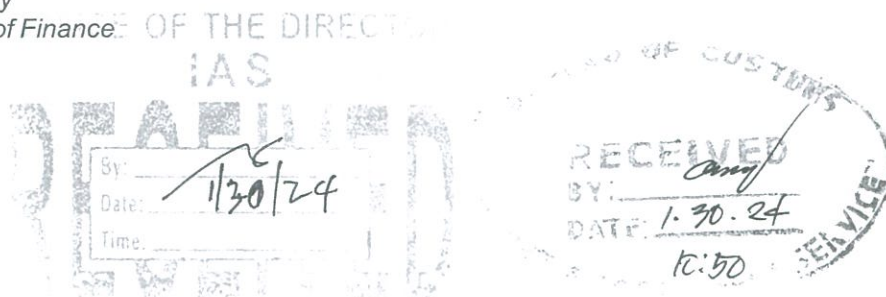
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila





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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>23-870</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>26 January 2024</b>

**4 DESCRIPTION OF GOOD**

**“VP NUTR X0929 WS WET USE NON-GMO (25 kg)”**

Based on the product composition, product data sheet, manufacturing process flowchart, certificate of analysis, 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 niacinamide, lactose monohydrate, D-calcium pantothenate, sodium selenite trit on lactose, thiamine hydrochloride, cyanocobalamin, biotin, riboflavin (vitamin B<sub>2</sub>), pyridoxine hydrochloride (vitamin B<sub>6</sub>), and folic acid. Packed in 25-kg bags, subject article is used as a source of vitamins and minerals in the production 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.
23-870	

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 1605.53.00 MFN - 10% ad valorem AANZFTA - Zero RCEP - Zero		23-1018
		<b>3</b>	<b>DATE ISSUED</b>
			26 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NELSON BRAND NEW ZEALAND GREENSHELL™ WHOLE COOKED MUSSELS”</b>
	Based on the product specifications, production process, and photograph of the product submitted, subject articles are frozen, whole, cooked New Zealand greenshell mussels ( <i>Perna canaliculus</i> ) in shell. Packed in 1-kg vacuum-packed bags, subject articles are to be thawed and cooked before consumption.
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 16.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the Explanatory Note to heading 16.04 relating to the different states in which the products falling within this heading may be presented applies, <i>mutatis mutandis</i>, to crustaceans, molluscs and other aquatic invertebrates. The crustaceans and molluscs most commonly prepared or preserved include crab, shrimps and prawns, lobster, crawfish, crayfish, mussels, octopus, squid and snails. The principal other aquatic invertebrates, prepared or preserved, of this heading are sea-urchins, sea cucumbers (bêches-de-mer) and jellyfish.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 1605.53.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed  <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>
	<b>AHTN 2106.90.73</b>		<b>23-1026</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>26 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“VP NUTR X0968 FS WET USE NON-GMO (2 kg)”</b>
	<p>Based on the product data sheet, product composition, manufacturing process flow, certificate of analysis, and packaging information submitted, subject article is a vitamin premix in the form of a brick-red oily liquid. It is composed of vitamin A palmitate, cholecalciferol oil, DL-alpha tocopheryl acetate oil, beta-carotene oil blend, vitamin K<sub>1</sub> trit in soya oil, 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.</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>



2	TCC (AR) NO.
23-1026	

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

Digitally signed  


**MARILOU P. MENDOZA**  
 Chairperson

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.	
<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>		23-1072	3	DATE ISSUED
		26 January 2024		

4 DESCRIPTION OF GOOD

**“VP NUTR X0144 FS WET USE NON-GMO (2 kg)”**

Based on the product composition, product data sheet, manufacturing process flowchart, certificate of analysis, 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, vitamin A palmitate, vitamin K<sub>1</sub> trit in soya oil, soybean oil, and cholecalciferol oil. Packed in 2-kg bags, subject article is used as a source of vitamins in the production of infant milk.

5 REASONS FOR CLASSIFICATION

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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:

<b>2</b>	<b>TCC (AR) NO.</b>
<b>23-1072</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
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FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**  
Chairperson

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