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AOCG Memo No. 42-2024

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 :** 06 February 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 02 February 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1017	"FROZEN SALMON HEADS"	0303.99.00.200	MFN – 7% ad valorem ✓ PH-EFTA FTA (NOR) – Zero* ✓
23-1040	"KAMA DIESEL TRUCK, MODEL: M37"	8704.22.51	MFN – 20% ad valorem ✓ ACFTA – 5% ad valorem* ✓ RCEP – 20% ad valorem* ✓
23-1065	"BLACK PEPPERCORN GRINDER (28 G)"	0904.11.20	MFN – 15% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – 5% ad valorem* ✓ AHKFTA – 14% ad valorem* ✓ AIFTA – 11.25% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – 15% ad valorem* ✓

\*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	2024 RATES OF DUTY
23-1076	"DAELIMPOLY XP9200E ETHYLENE-HEXENE COPOLYMER METALLOCENE LLDPE"	3901.40.00	MFN – 3% ad valorem ✓ AKFTA – 3% ad valorem* ✓ RCEP – Zero* ✓
23-1077	"LCD PANEL AND CABINET, MODEL: DEVANT 32STW101"	8529.90.91	MFN – Zero ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓
24-001	"SOMACY SP-006 – FERMENTED WHEAT FLOUR EXTRACT (FEED SUPPLEMENT) – POWDER"	2309.90.20	MFN – Zero ✓ PJEPA – Zero* ✓ AJCEPA – Zero* ✓ RCEP – Zero* ✓
24-002	"SIGGI'S® BLACK CHERRY 4% MILKFAT YOGHURT"	0403.20.91	MFN – 7% ad valorem ✓ AANZFTA – Zero* ✓ RCEP – Zero* ✓
24-003	"SIGGI'S® MIXED BERRY 4% MILKFAT YOGHURT"	0403.20.91	MFN – 7% ad valorem ✓ AANZFTA – Zero* ✓ RCEP – Zero* ✓
24-010	"ZAMIPRO-LSL"	2309.90.20	MFN – Zero ✓ ACFTA – 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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BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

**RECEIVED**

BY: *Ann*  
DATE & TIME: *02-05-24*

09-46417

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-015

02 February 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 nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1017, 23-1040, 23-1065, 23-1076, 23-1077, 24-001, 24-002, 24-003, and 24-010, issued by this Commission on 02 February 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

OFFICE OF THE DIRECTOR  
IAS

**RECEIVED**

By: *[Signature]*  
Date: *2/5*  
Time:

Encl: *As stated*  
cc: *The Secretary  
Department of Finance  
Manila*

*Ann*  
*2-5-24*  
*2:29*

BUREAU OF CUSTOMS  
MESSAGE CENTER

**RECEIVED**

FEB 05 2024

BY: *G. BURCAD* TIME: *8:01*








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 0303.99.00.200 MFN - 7% ad valorem PH-EFTA FTA (NOR) - Zero		23-1017
		<b>3</b>	<b>DATE ISSUED</b>
			02 February 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“FROZEN SALMON HEADS”</b></p> <p>Based on the processing statement and photographs of the products submitted, subject articles are frozen salmon heads (<i>Salmo salar</i>) in straight and v-cuts. These are bulk-packed in cartons.</p> <div style="display: flex; justify-content: space-around;">   </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 03.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fish, frozen, excluding fish fillets and other fish meat of heading 03.04. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fish, frozen, whether whole, headless, gutted, or in cuts containing bones or cartilage. However, the heading does not include fish fillets and other fish meat of heading 03.04. The fish may be packed with salt or ice or sprinkled with salt water as a temporary preservative during transport. Edible fish offal separated from the rest of the body of the fish (e.g., skins, tails, maws (swim bladders), heads and halves of heads (with or without the brains, cheeks, tongues, eyes, jaws, or lips), stomachs, fins, tongues), as well as livers, roes and milt, fresh or chilled, are also classified in this heading.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 0303.99.00.200, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Norway, subject to submission of an Origin Declaration.</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><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 8704.22.51 MFN - 20% ad valorem ACFTA - 5% ad valorem RCEP - 20% ad valorem		23-1040
		<b>3</b>	<b>DATE ISSUED</b>
			02 February 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>“KAMA DIESEL TRUCK, MODEL: M37”</b>		
	<p>Based on the technical specifications submitted, subject article is a completely built-up (CBU) motor vehicle with a single cab and an open drop-side truck body for the transport of goods. Subject article has the following specifications:</p>		
			
	<b>Gross Vehicle Weight (kg)</b>	7,500	
	<b>Engine displacement / fuel type</b>	2,771 cc / diesel	
	<b>Dimension (L x W x H) (mm)</b>	5,995 x 2,020 x 2,940	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.22.51, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 20% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter."</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>		
	<p>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>		








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 0904.11.20</b>		<b>23-1065</b>
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 14% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		
	ATIGA - Zero ACFTA - 5% ad valorem AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
			<b>02 February 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BLACK PEPPERCORN GRINDER (28 g)”</b>
	<p>Based on the product specifications, ingredient declaration, material safety data sheet, certificate of analysis, and sample submitted, subject article consists of dried, whole immature wrinkled-skin berries of <i>Piper nigrum</i> L., with dark-brown to black colour and with a hot, woody, piney flavour. Subject article is packed in a single-use, non-refillable 28-g glass bottle with a built-in grinder cap.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 09.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pepper of the genus <i>Piper</i>. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term pepper of the genus <i>Piper</i> includes the seeds or fruits of all pepper plants of the genus <i>Piper</i>, except Cubeb pepper (<i>Piper cubeba</i>). The main commercial variety is pepper of the species <i>Piper nigrum</i>, which takes the form of black or white pepper. Black pepper-corns are obtained from the unripe fruits by sun-drying or smoking, sometimes after treatment with boiling water. White pepper is prepared from the nearly ripe fruit from which the pulp and outer coating of the seed have been removed by soaking or slight fermentation. White pepper is also often prepared from black pepper-corns by grinding off the outer parts. White pepper, which is in fact yellowish grey, is not so pungent as black.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0904.11.20, 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>



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2	TCC (AR) NO.
23-1065	

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)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	14	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	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	15	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>
	AHTN 3901:40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem RCEP - Zero		23-1076
		<b>3</b>	<b>DATE ISSUED</b>
			02 February 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“DAELIMPOLY XP9200E ETHYLENE-HEXENE COPOLYMER METALLOCENE LLDPE”</b></p> <p>Based on the technical specifications, safety data sheet, manufacturing process flowchart, testing report, and photograph of the product submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-hexene, with slip and anti-block additives. It is in the form of white to off-white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of lamination, agriculture, and high strength films.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”; 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  <small>Digitally signed</small>    <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 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero		23-1077
		<b>3</b>	<b>DATE ISSUED</b>
			02 February 2024

**4 DESCRIPTION OF GOOD**

**“LCD PANEL AND CABINET, MODEL: DEVANT 32STW101”**

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Front cover	Cover in front panel
1	Open cell	Key display component of television
1	Diffusion film	Backlight component, spreads the brightness evenly
1	Diffusion plank	Backlight component, spreads the light
1	Reflection film	Reflects the light from LED bar
1	LED bar	Light source of LED panel
1	Angle bead	Protects open cell corners
1	Middle frame	To fix open cell
1	Mainboard cabinet	To fix mainboard

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, Wi-Fi unit, speaker wires, infrared adaptor, Bluetooth, stickers and labels, screws, and other parts will be assembled locally to make a complete LED TV set.

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article, is classified under AHTN 2022 subheading 8529.90.91, 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

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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		24-001
	MFN - Zero	<b>3</b>	<b>DATE ISSUED</b>
	PJEPa - Zero		02 February 2024
	AJCEPA - Zero		
	RCEP - Zero		

**4 DESCRIPTION OF GOOD**

**“SOMACY SP-006 - FERMENTED WHEAT FLOUR EXTRACT (FEED SUPPLEMENT) - POWDER”**

Based on the certificate of composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of analysis, material safety and product data sheets, product specifications, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a feed supplement composed of fermented wheat flour extract, dextrin, and defatted rice bran. It is in the form of a grayish-yellow to light brown powder. Packed in 10-kg bags, subject article is added to animal feeds at a rate of 100 to 200 g per ton of feeds, to promote effective utilization of nutrients contained in swine, poultry, and cultured fish feeds.

**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 complete feeds, they are distinguished by a relatively 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; Philippines-Japan Economic Partnership Agreement (PJEPa) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form "AJ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

*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)

1	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p>AHTN 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero</p>		24-002	
		3	<b>DATE ISSUED</b>
		02 February 2024	

4	<b>DESCRIPTION OF GOOD</b>
<p align="center"><b>“SIGGI'S® BLACK CHERRY 4% MILKFAT YOGHURT”</b></p> <p>Based on the finished product specifications, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a black cherry-flavoured thick yoghurt with purplish-brownish-red colour. It is made from skim milk, cream (from milk), milk solids, black cherries, cane sugar, lemon juice concentrate, stabilizer, and live yoghurt cultures. Containing 4% fat, subject article is packed in a 125-g plastic tub (with paper sleeve) placed inside a carton box.</p>	



5	<b>REASONS FOR CLASSIFICATION</b>
<p>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.</p> <p>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.</p> <p>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.</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i> Digitally signed</p> <p 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>	







BAGONG PILIPINAS

AOCG Memo No. 42-2024 p.12

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>24-003</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>02 February 2024</b>

**4 DESCRIPTION OF GOOD**

**“SIGGI’S® MIXED BERRY 4% MILKFAT YOGHURT”**

Based on the finished product specifications, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a mixed berry-flavoured thick yogurt with a pink colour. It is made from skim milk, cream (from milk), milk solids, mixed berries (raspberry, blackberry, and strawberry), cane sugar, stabilizer, and live yoghurt cultures. Containing 4% fat, subject article is packed in a 125-g plastic tub (with paper sleeve) placed inside a carton box.



**5 REASONS FOR CLASSIFICATION**

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**  
 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 ACFTA - Zero RCEP - Zero		24-010
		<b>3</b>	<b>DATE ISSUED</b>
			02 February 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"ZAMIPRO-LSL"</b>
	<p>Based on the product information sheet, product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, and photograph of the packaging submitted, subject article is a water-soluble probiotic feed additive in the form of a white powder. It is composed of <i>Bacillus subtilis</i>, <i>Bacillus licheniformis</i>, <i>Lactobacillus plantarum</i>, and glucose. Packed in boxes containing 10 pieces of 100-g foil pouches, subject article is to be mixed at a rate of 1 gram per 1 to 4 liters of animal drinking water, to aid in the development and maintenance of intestinal health and performance of poultry, pigs, and aquaculture species.</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; 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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i> <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>

