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AOCG Memo No. 43-2024

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 01 February 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1058	"ALBANIAN SAGE RUBBED"	1211.90.19.100	MFN – 3% ad valorem ✓
23-1075	"GOLDLEAF STOCKFOOD MILK POWDER – FEED GRADE"	2309.90.20	MFN – Zero ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
23-1081	"ICE BREAKERS MINTS SPEARMINT"	2106.90.99	MFN – 7% ad valorem ✓

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





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AOCG Memo No. 43-2024 q.2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-46397

Ref. No. 24-014

01 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**:

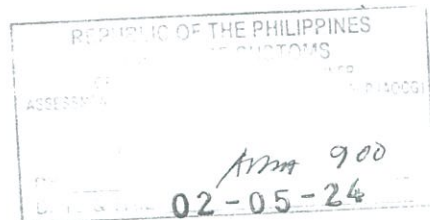
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1058, 23-1075, and 23-1081, issued by this Commission on 01 February 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

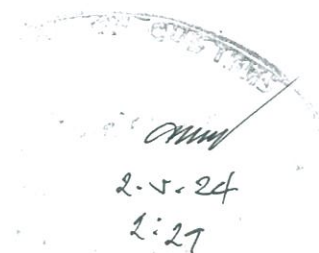
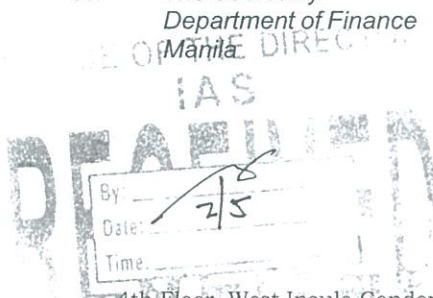
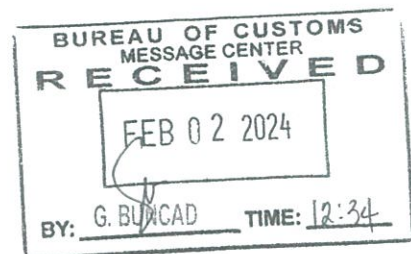
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



02 FEB 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 1211.90.19.100 MFN - 3% ad valorem		23-1058
		3	DATE ISSUED
			01 February 2024

4	DESCRIPTION OF GOOD
	“ALBANIAN SAGE RUBBED”
	Based on the quality assurance sheet, manufacturing process flowchart, and photograph of the product submitted, subject article consists of dried leaves of Albanian sage (<i>Salvia officinalis</i> Linnaeus). Packed in 10-kg bags, subject article is used as a spice seasoning and as a ready-to-eat condiment.

5	REASONS FOR CLASSIFICATION
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Note 4 to Chapter 12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 of the AHTN 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here.

The following products are included in the heading, among others, sage (*Salvia officinalis*): leaves and flowers.

In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.19.100, 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
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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2	TCC (AR) NO.
23-1075	

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

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.



BAGONG PILIPINAS

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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 AHTN 2106.90.99 MFN - 7% ad valorem	2 TCC (AR) NO. 23-1081
	3 DATE ISSUED 01 February 2024

4 DESCRIPTION OF GOOD “ICE BREAKERS MINTS SPEARMINT” <p>Based on the product specifications, production process flowchart, and sample submitted, subject articles are sugar-free, spearmint-flavoured, white lozenges with green crystals. These are composed of sorbitol, maltodextrin, maltitol, natural and artificial mint flavour, aspartame, gum acacia, magnesium stearate, soy lecithin, and artificial colours. Subject articles are packed in 1.5 oz (42 g) plastic containers.</p> 

5 REASONS FOR CLASSIFICATION <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 the heading includes, <i>inter alia</i>, sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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; font-size: small;">Digitally signed</p>  <p style="text-align: center;">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>

