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AOCG Memo No. 59-2024

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 : 04 March 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 16 February 2024 and the same having been reviewed and summarized as follows:

Table with 4 columns: TCC. NO., DESCRIPTION OF ARTICLES, 2022 AHTN CODE, 2024 RATES OF DUTY. Rows include items like FLEXITRON HDR SYSTEM, L969 PLYVOLT LINERLESS HIGH VOLTAGE INSULATING TAPE, and CLOUD SEVEN SPARKLING RUM - MOJITO BORNEO LIME.

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





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AOCG Memo No. 59-2024 p. 2

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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Table with 4 columns: TCC. NO., DESCRIPTION OF ARTICLES, 2022 AHTN CODE, and 2024 RATES OF DUTY. It lists various goods like sparkling rum, whey, and health science products with their respective duty rates.

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



Gate 3, South Harbor, Port Area, Manila 1018

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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
24-032	"MAGGI® PROFESSIONAL CONCENTRATED LIQUID SEASONING (1.8 L)"	2103.90.13	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-033	"MAGGI® OYSTER SAUCE SACHET (30 G)"	2103.90.13	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-057	"PURINA® ONE® HEALTHY ADULT WITH CHICKEN IN GRAVY"	2309.10.10	MFN – 5% 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



Gate 3, South Harbor, Port Area, Manila 1018

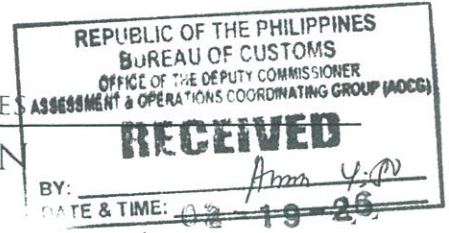
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AOCG Memo No. 59-2024 p-4

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION



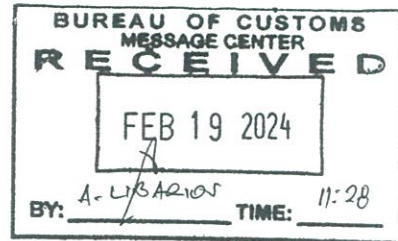
Ref. No. 24-018

001-46727

16 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 14 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-872, 23-1079, 24-005, 24-007, 24-008, 24-012, 24-016, 24-028, 24-029, 24-030, 24-031, 24-032, 24-033, and 24-057, issued by this Commission on 16 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.

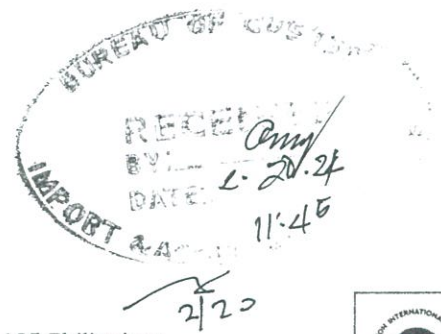
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
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)



10 FEB 2024



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 9022.21.00 MFN - Zero		23-872
		<b>3</b>	<b>DATE ISSUED</b>
			16 February 2024

**4 DESCRIPTION OF GOOD**

**“FLEXITRON® HDR SYSTEM, MODEL No.: 136149”**

Based on the brochure and product technical specifications submitted, subject article is a brachytherapy treatment system. It consists of a treatment delivery unit (TDU) which houses the radioactive source (iridium and cobalt) and delivers the required gamma radiation dose; a treatment communication console (TCC) which stores the software and operating program; and a treatment control panel (TCP), a touch screen interface that controls treatment delivery. Subject article is used by medical professionals for the treatment of patients with cancer.

**5 REASONS FOR CLASSIFICATION**

Heading 90.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chair and the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, apparatus based on the use of alpha, beta and gamma radiations. Alpha, beta or gamma radiations emanate from a radioactive substance with the property of emitting radiations by spontaneous transformation of its atoms. This radioactive substance is placed in a container, normally of steel coated with lead (bomb), which has an aperture designed to let the radiations pass in one direction only. Gamma radiations can be used for much the same purpose as X-rays. The following types may be distinguished, according to the radiations employed and the use for which they are designed, among others, therapy apparatus, in which the radioactive source is a charge of radium, radio-cobalt or some other radioactive isotope.

In view thereof, subject article is classified under AHTN 2022 subheading 9022.21.00, 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.







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 4005.10.90 MFN - 3% ad valorem		23-1079	
		<b>3</b>	<b>DATE ISSUED</b>
		16 February 2024	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>						
<p><b>“L969 PLYVOLT® LINERLESS HIGH VOLTAGE INSULATING TAPE”</b></p> <p>Based on the technical data sheet, manufacturing process, and declaration of material composition submitted, subject article is a carbon black-compounded, unvulcanised, self-bonding rubber tape. It consists of ethylene propylene rubber (EPR) overlaid with acrylic adhesive. Used for insulating and jacketing of splices of power cables; building stress cones and jacketing of terminations of power cables; and insulating and protecting bus bars and joints, subject article comes in rolls with the following dimensions:</p>							
<table border="1" style="margin: auto;"> <thead> <tr> <th style="width: 33%;">Width</th> <th style="width: 33%;">Length</th> <th style="width: 33%;">Thickness</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">19 to 38 mm (0.75 to 1.5 in)</td> <td style="text-align: center;">9.1 m (30 ft)</td> <td style="text-align: center;">0.76 mm</td> </tr> </tbody> </table>		Width	Length	Thickness	19 to 38 mm (0.75 to 1.5 in)	9.1 m (30 ft)	0.76 mm
Width	Length	Thickness					
19 to 38 mm (0.75 to 1.5 in)	9.1 m (30 ft)	0.76 mm					
							

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 40.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers compounded rubber which is unvulcanised and is in primary forms or in plates, sheets or strip. The heading includes rubber compounded with carbon black or silica (with or without mineral oil or other ingredients).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4005.10.90, 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>	
<p>FOR THE COMMISSION</p> <p><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>	





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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 2208.90.99</b></p> <p><b>MFN - 15% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>            <b>ACFTA - Zero</b>  <b>AHKFTA - 6% ad valorem</b>    <b>AIFTA - 15% ad valorem</b>  <b>AJCEPA - Zero</b>                <b>AKFTA - 5% ad valorem</b>  <b>RCEP - Zero</b></p>		3	DATE ISSUED
		16 February 2024	

4 DESCRIPTION OF GOOD

“CLOUD SEVEN® SPARKLING RUM - MOJITO BORNEO LIME”

Based on the product specifications, list of ingredients, manufacturing process flowchart, and product label submitted, subject article is a carbonated lime-flavoured spirituous beverage with an alcoholic strength of 4.8% by volume. It is produced by carbonating a mixture of water, alcohol rum (mix of distilled fermented molasses and rum), fruit concentrate (contains lime concentrate), acidity regulator, and artificial sweetener, among others. Subject article is packed in 350-mL aluminium cans.



5 REASONS FOR CLASSIFICATION

Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcohol strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter. In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, *inter alia*, beverages formulated to simulate wine by mixing distilled spirits with fruit or nut juice and/or water, sugar, colouring, flavouring or other ingredients, other than products of heading 22.04.

In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, 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:



<b>2</b>	<b>TCC (AR) NO.</b>
<b>24-005</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)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	15	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	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.





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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 2208.90.99</b></p> <table border="0"> <tr> <td><b>MFN - 15% ad valorem</b></td> <td><b>ATIGA - Zero</b></td> </tr> <tr> <td><b>AANZFTA - Zero</b></td> <td><b>ACFTA - Zero</b></td> </tr> <tr> <td><b>AHKFTA - 6% ad valorem</b></td> <td><b>AIFTA - 15% ad valorem</b></td> </tr> <tr> <td><b>AJCEPA - Zero</b></td> <td><b>AKFTA - 5% ad valorem</b></td> </tr> <tr> <td><b>RCEP - Zero</b></td> <td></td> </tr> </table>		<b>MFN - 15% ad valorem</b>	<b>ATIGA - Zero</b>	<b>AANZFTA - Zero</b>	<b>ACFTA - Zero</b>	<b>AHKFTA - 6% ad valorem</b>	<b>AIFTA - 15% ad valorem</b>	<b>AJCEPA - Zero</b>	<b>AKFTA - 5% ad valorem</b>	<b>RCEP - Zero</b>		3	DATE ISSUED
		<b>MFN - 15% ad valorem</b>	<b>ATIGA - Zero</b>										
<b>AANZFTA - Zero</b>	<b>ACFTA - Zero</b>												
<b>AHKFTA - 6% ad valorem</b>	<b>AIFTA - 15% ad valorem</b>												
<b>AJCEPA - Zero</b>	<b>AKFTA - 5% ad valorem</b>												
<b>RCEP - Zero</b>													
		16 February 2024											

### 4 DESCRIPTION OF GOOD

#### “CLOUD SEVEN® SPARKLING RUM - PEACH DELIGHT”

Based on the product specifications, list of ingredients, manufacturing process flowchart, and product label submitted, subject article is a carbonated peach-flavoured spirituous beverage with an alcoholic strength of 4.8% by volume. It is produced by carbonating a mixture of water, alcohol rum (mix of distilled fermented molasses and rum), fruit concentrate (contains peach concentrate), acidity regulator, artificial sweetener, vegetable stabilizer, and synthetic flavour. Subject article is packed in 350-mL aluminium cans.



### 5 REASONS FOR CLASSIFICATION

Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcohol strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter. In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, *inter alia*, beverages formulated to simulate wine by mixing distilled spirits with fruit or nut juice and/or water, sugar, colouring, flavouring or other ingredients, other than products of heading 22.04.

In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, 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:



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2	TCC (AR) NO.
24-007	

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)	15	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	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*

**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>
<b>AHTN 2208.90.99</b>		<b>24-008</b>	
<b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b> <b>AHKFTA - 6% ad valorem</b> <b>AIFTA - 15% ad valorem</b> <b>AJCEPA - Zero</b> <b>AKFTA - 5% ad valorem</b> <b>RCEP - Zero</b>		3	<b>DATE ISSUED</b>
		<b>16 February 2024</b>	

**4 DESCRIPTION OF GOOD**

**“CLOUD SEVEN® SPARKLING RUM - SMASHING GRAPE”**

Based on the product specifications, list of ingredients, manufacturing process flowchart, and product label submitted, subject article is a carbonated grape-flavoured spirituous beverage with an alcoholic strength of 4.8% by volume. It is produced by carbonating a mixture of water, alcohol rum (mix of distilled fermented molasses and rum), fruit concentrate (contains grape concentrate), acidity regulator, artificial sweetener, vegetable stabilizer, and natural flavor. Subject article is packed in 350-mL aluminium cans.



**5 REASONS FOR CLASSIFICATION**

Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcohol strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter. In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, *inter alia*, beverages formulated to simulate wine by mixing distilled spirits with fruit or nut juice and/or water, sugar, colouring, flavouring or other ingredients, other than products of heading 22.04.

In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, 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:



2	TCC (AR) NO.
24-008	

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)	15	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	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

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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>  AHTN 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero	2	TCC (AR) NO.
			24-012
		3	DATE ISSUED
		16 February 2024	

4 DESCRIPTION OF GOOD

“ZAMURIL5”

Based on the product formulation, product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, and photograph of the product submitted, subject article is an anticoccidial feed premix in the form of a pale beige powder. It consists of diclazuril (active ingredient) and maize starch (excipient). Packed in 25-kg multilayered polyethylene bags, subject article is added to animal feeds at a rate of 160 to 240 g per ton of feeds, to aid in the prevention of coccidiosis caused by *Eimeria* species in broiler chickens, replacement birds (up to 16 weeks), and growing turkeys (up to 12 weeks).



5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, 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.

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>
	<b>AHTN 0404.10.19</b> <b>MFN - Zero</b>		<b>24-016</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>16 February 2024</b>

**4 DESCRIPTION OF GOOD**

**“PROLIANT™ 1000 DEPROTEINIZED WHEY”**

Based on the product brochure, ingredient declaration, manufacturing process flowchart, and safety data sheet submitted, subject article is pure spray-dried deproteinized whey in the form of an off-white cream-coloured powder with mild bland odor. It is produced by removing some of the protein, minerals, and lactose from whey by ultrafiltration. Packed in a 25-kg heat-sealed, multi-wall kraft bag with an inner polyethylene bag liner, subject article is not fit for human consumption, but is intended to be used as an additive/ingredient in feeding systems for livestock, as a replacement for whey powder and lactose.

**5 REASONS FOR CLASSIFICATION**

Subheading Note 1 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

Heading 04.04 of the AHTN 2022 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey. These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.

In view thereof, subject article is classified under AHTN 2022 subheading 0404.10.19, 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

*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 2106.90.72 MFN - 7% ad valorem		24-028
		<b>3</b>	<b>DATE ISSUED</b>
			16 February 2024

**4 DESCRIPTION OF GOOD**

**“NATURE’S BOUNTY® QUICK DISSOLVE MELATONIN 3 mg”**

Based on the ingredient composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a food supplement in the form of quick dissolve, light pink-speckled tablets. Each tablet contains melatonin (active ingredient), mannitol and sucralose (sweeteners), polyvinylpyrrolidone (stabilizer), vegetable stearic acid, natural flavour, malic acid and citric acid (acidity regulators), maltodextrin, beet juice, and magnesium stearate (anticaking agent). Packed in bottles containing 30 tablets, subject article is intended to promote adult relaxation and sleep and is to be taken orally once a day (30 minutes before bedtime) by placing under the tongue for 30 seconds before swallowing.

**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 the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% 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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AOCG Memo No. 59-2024 p.16

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 2106.90.96 MFN - 7% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		24-029
		<b>3</b>	<b>DATE ISSUED</b>
			16 February 2024

**4 DESCRIPTION OF GOOD**

**“NESTLE HEALTH SCIENCE PEPTAMEN® - VANILLA FLAVOUR”**

Based on the ingredients list, production process flowchart, product label, and photograph of the product submitted, subject article is a vanilla-flavoured whey peptide-based diet preparation. It is composed of maltodextrin, enzymatically-hydrolysed whey protein, sucrose, medium chain triglycerides, potato starch, rapeseed oil, minerals, emulsifier, acidity regulators, choline bitartrate, natural-identical vanilla flavour, vitamins, taurine, and L-carnitine. Packed in 400-g tin cans, subject article is used for the dietary management of patients with impaired gastrointestinal function, as a sole source of nutrition or as a supplement, administered via tube feeding or oral administration, as directed by a physician.



**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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.96, 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 Switzerland and Liechtenstein, subject to submission of an Origin Declaration.

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2202.99.50 MFN - 10% ad valorem		24-030
		<b>3</b>	<b>DATE ISSUED</b>
			16 February 2024

**4 DESCRIPTION OF GOOD**

**“NESTLE HEALTH SCIENCE NOVASOURCE® RENAL (200 mL)”**

Based on the ingredients list, production process block diagram, product label, and photograph of the product submitted, subject article is a ready-to-drink vanilla-flavoured, specialised nutritional formula drink. It is composed of water, glucose syrup, low erucic acid rapeseed oil, milk proteins, soy protein isolate, sucrose, vitamins, minerals, emulsifier, natural flavour, and choline chloride, among others. Packed in boxes containing four pieces of 200-mL bottles, subject article is to be administered orally or via tube feeding for the dietary management of individuals with chronic or acute renal disease and those requiring electrolyte restrictions.



**5 REASONS FOR CLASSIFICATION**

Heading 22.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, *inter alia*, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 2202.99.50, with a Most Favoured Nation (MFN) rate of duty of 10% 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>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.99</b>		<b>24-031</b>
	<b>MFN - 7% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b> <b>AHKFTA - 6% ad valorem</b> <b>AIFTA - 7% ad valorem</b> <b>AJCEPA - Zero</b> <b>AKFTA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>16 February 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NESTLÉ™ HEALTH SCIENCE BOOST® OPTIMUM”</b>
	<p>Based on the certificate of ingredients, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a vanilla-flavoured high protein powdered drink. It is composed of maltodextrin, milk proteins, vegetable oils, sucrose, fibres, minerals, emulsifier, nature-identical vanilla flavour, vitamins, and choline chloride, among others. Packed in 400-g and 800-g tin cans, subject article is a nutritional formula specifically designed for adults to address their changing nutritional needs.</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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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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<b>2</b>	<b>TCC (AR) NO.</b>
<b>24-031</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)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	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

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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 2103.90.13</b>		<b>24-032</b>
	MFN - 7% ad valorem <b>ATIGA - Zero</b> AANZFTA - Zero <b>ACFTA - Zero</b> AHKFTA - Zero <b>AIFTA - Zero</b> AJCEPA - Zero <b>AKFTA - Zero</b> RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>16 February 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“MAGGI® PROFESSIONAL CONCENTRATED LIQUID SEASONING (1.8 L)”</b></p> <p>Based on the certificate of ingredients, certificate of manufacturing process, product label, and photograph of the product submitted, subject article is a liquid seasoning composed of water, iodized salt, natural fermented soya extract, sugar, flavour enhancers, caramel colour, acidity regulator, and preservative, among others. Packed in 1.8-L plastic bottles, subject article is used as a seasoning in stir-fried and braised dishes, as a marinade, or as a base for dipping sauces.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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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AOCG Memo No. 59-2024 p. 2)

2	TCC (AR) NO.
24-032	

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

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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>
	<p style="text-align: center;"><b>AHTN 2103.90.13</b></p> <p><b>MFN - 7% 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>		<b>3</b>	<b>DATE ISSUED</b>
		<b>16 February 2024</b>		

**4 DESCRIPTION OF GOOD**

**“MAGGI® OYSTER SAUCE SACHET (30 g)”**

Based on the certificate of ingredients, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a dark sauce made from oyster extract, water, sugar, iodized salt, modified starch, flavour enhancers, and nature-identical flavours, among others. Packed in 30-g sachets, subject article is used to enhance the flavour and add shine and glossiness to dishes.



**5 REASONS FOR CLASSIFICATION**

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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:



AOCG Memo No. 59-2024 p. 23

<b>2</b>	<b>TCC (AR) NO.</b>
<b>24-033</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
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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AOCG Memo No. 39-2024 p. 24

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 2309.10.10</b></p> <p><b>MFN - 5% 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>		24-057	3	DATE ISSUED
		<p><b>16 February 2024</b></p>		

4 DESCRIPTION OF GOOD

“PURINA® ONE® HEALTHY ADULT WITH CHICKEN IN GRAVY”

Based on the formula certificate, manufacturing process flow diagram, product label, and photograph of the product submitted, subject article is a wet cat food. It is made from chicken frame, wheat gluten, lamb liver, poultry meal, poultry oil, amino acids, minerals, and vitamins, among others. Packed in 70-g resealable pouches, subject article can be fed directly to cats or mixed with dry cat food, at a rate depending on their bodyweight, to meet the required nutritional level of adult cats.



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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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:





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2	TCC (AR) NO.
24-057	

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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