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AOCG Memo No. 73-2024

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 : 20 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 18 March 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-074	"NATURE'S BOUNTY® FISH OIL 1000 MG DIETARY SUPPLEMENT"	2106.90.72	MFN – 7% ad valorem
24-075	"NATURE'S BOUNTY® L-ARGININE 1,000 MG FOOD SUPPLEMENT"	2106.90.72	MFN – 7% ad valorem
24-077	"NATURE'S BOUNTY® LUTEIN 40 MG FOOD SUPPLEMENT SOFTGELS"	2106.90.72	MFN – 7% ad valorem
24-078	"NATURE'S BOUNTY® HORNY GOAT WEED WITH MACA"	2106.90.72	MFN – 7% ad valorem
24-108	"BAJAJ MAXIMA Z PETROL MONOCOQUE CHASSIS FITTED WITH ENGINE"	8706.00.39	MFN – 10% ad valorem AFTA – 10% 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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-47418

Ref. No. 24-027

18 March 2024

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

Dear **Commissioner Rubio**:

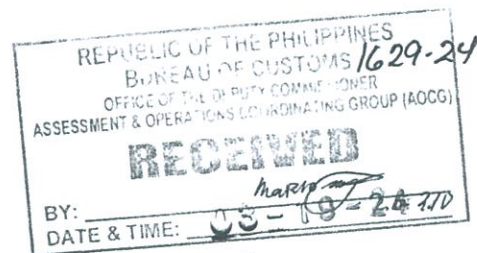
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-074, 24-075, 24-077, 24-078, and 24-108, issued by this Commission on 18 March 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

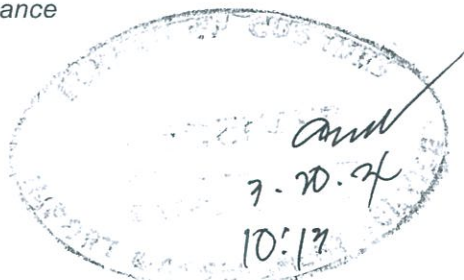
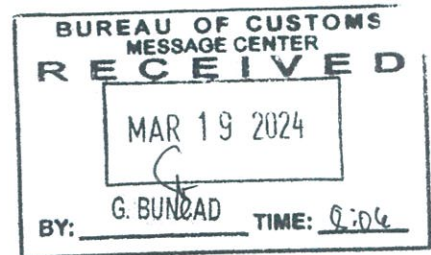
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



3/20



19 MAR 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 2106.90.72 MFN - 7% ad valorem		24-074
		3	DATE ISSUED
			18 March 2024

4 DESCRIPTION OF GOOD**“NATURE’S BOUNTY® FISH OIL 1000 mg DIETARY SUPPLEMENT”**

Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a food supplement in the form of a clear, coated softgel with a yellow fill. It is composed of fish oil, gelatin, vegetable glycerin, acetylated monoglycerides, food glaze, mixed natural tocopherols, polysorbate 80, potassium sorbate (preservative), and sodium alginate. Packed in bottles containing 120 coated softgels, subject article is intended to help reduce the risk of coronary heart disease. It is recommended to be taken by adults orally at two softgels twice daily, preferably with meals.

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

MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission’s objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem		24-075
		3	DATE ISSUED
			18 March 2024

4 DESCRIPTION OF GOOD

“NATURE’S BOUNTY® L-ARGININE 1,000 mg FOOD SUPPLEMENT”

Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is an amino acid food supplement in the form of a white oblong tablet containing 1,000 mg L-arginine hydrochloride, vegetable stearic acid, maltodextrin, microcrystalline cellulose (bulking agent), sodium carboxymethyl cellulose (stabilizer), sodium sulfate (acidity regulator), glazing agents, and anti-caking agents. Packed in bottles containing 30 tablets, subject article is intended to support blood flow and vascular function. It is recommended to be taken by adults at one tablet three times daily, preferably with meals.

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
Chairperson

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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem		24-077
		3	DATE ISSUED
			18 March 2024

4	DESCRIPTION OF GOOD
	“NATURE’S BOUNTY® LUTEIN 40 mg FOOD SUPPLEMENT SOFTGELS”
	<p>Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject articles are a dietary supplement in the form of rapid release, oval-shaped, clear softgels with red-orange fill. Each softgel contains 40 mg lutein, safflower oil, vegetable glycerin, gelatin, and yellow beeswax. Packed in bottles containing 30 softgels, subject articles are to be taken once daily, preferably with a meal, to support eye health.</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>, 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).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 2106.90.72, 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 <small>Digitally signed</small>  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>





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 2106.90.72 MFN - 7% ad valorem		24-078
		3	DATE ISSUED
			18 March 2024

4 DESCRIPTION OF GOOD

“NATURE’S BOUNTY® HORNY GOAT WEED WITH MACA”

Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a dietary supplement in the form of a clear capsule with brown-speckled powder fill. It is composed of horny goat weed extract, maca extract, gelatin, dicalcium phosphate, silica, and vegetable magnesium stearate. Packed in bottles containing 60 capsules, subject article is to be taken by adults at two capsules twice daily, preferably with meals, to help increase blood flow and improve sexual function.

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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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 2106.90.72 MFN - 7% ad valorem		24-078
		3	DATE ISSUED
			18 March 2024

4 DESCRIPTION OF GOOD

“NATURE’S BOUNTY® HORNY GOAT WEED WITH MACA”

Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a dietary supplement in the form of a clear capsule with brown-speckled powder fill. It is composed of horny goat weed extract, maca extract, gelatin, dicalcium phosphate, silica, and vegetable magnesium stearate. Packed in bottles containing 60 capsules, subject article is to be taken by adults at two capsules twice daily, preferably with meals, to help increase blood flow and improve sexual function.

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

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	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8706.00.39 MFN - 10% ad valorem AIFTA - 10% ad valorem		24-108
		3	DATE ISSUED
			18 March 2024

4	DESCRIPTION OF GOOD
	“BAJAJ MAXIMA Z PETROL MONOCOQUE CHASSIS FITTED WITH ENGINE”
	Based on the technical specifications and photographs of the product submitted, subject article is a chassis specifically designed for a three-wheeled motor vehicle for the transport of up to four persons. It is fitted with a four-stroke spark-ignition engine with a displacement of 236.2 cc and other parts such as a dashboard, handbrake lever, handlebar, wiring harness, fuel tank, and cables. Subject article is to be imported together with the loose parts (e.g., bumper, windshield, front wheel, and rear wheels with tires).

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the chassis-frames or the combined chassis-body framework (unibody or monocoque construction), for the motor vehicles of headings 87.01 to 87.05, fitted with their engines and with their transmission and steering gear and axles (with or without wheels). That is to say, goods of this heading are motor vehicles without bodies. The chassis classified in this heading may, however, be fitted with bonnets (hoods), windscreens (windshields), mudguards, running-boards and dashboards (whether or not equipped with instruments). Chassis also remained classified here whether or not fitted with tyres, carburetors or batteries or other electrical equipment.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8706.00.39, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 10% ad valorem, subject to submission of Certificate of Origin (CO) Form “A1”.</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>MARILOU P. MENDOZA Chairperson</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.

