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AOCG Memo No. 80-2024

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 : 03 April 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 27 March and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-084	"FROZEN 4+1 SLICED STRAWBERRY"	0811.10.00	MFN – 15% ad valorem) ACFTA – Zero* RCEP – Zero*
24-088	"UNITED AFOX 75"	2817.00.10	MFN – 5% ad valorem
24-091	"MOLD-ZAP® POWDER"	3808.92.90	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-118	"FORMAXSOL 15% POWDER"	3808.94.90	MFN – 3% ad valorem AIFTA – Zero*
24-127	"FERMENTED COTTONSEED MEAL"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*

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





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AOCG Memo No. 80-2024 p. 2

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
24-130	"IDAL® 3G"	9018.39.90	MFN – 1% ad valorem
24-131	"INNOVAX® ILT-IBD"	3002.42.00	MFN – 3% ad valorem
24-142	"CERAPHYL™ 41 ESTER"	3824.99.99	MFN – 3% ad valorem
24-145	"CAVAMAX® FOAM TOPPING POWDER 1009"	3824.99.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-171	"FRES MINT CANDIES – ASSORTED"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% 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).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

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APR 01 2024

BY: A. LIBARION TIME: 11:45

AOCG Memo No. 80-2024 p.3

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

04-02-24
09-47616

Ref. No. 24-030

27 March 2024

COMMISSIONER BIENVENIDO Y. RUBIO

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

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED

APR 01 2024

BY: A. LIBARION TIME: 11:45

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 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-084, 24-088, 24-091, 24-118, 24-127, 24-130, 24-131, 24-142, 24-145, and 24-171, issued by this Commission on 27 March 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

4/3

BUREAU OF CUSTOMS
RECEIVED
DATE: 4.2.24
2.04





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 0811.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		24-084
		3	DATE ISSUED
			27 March 2024

4 DESCRIPTION OF GOOD

“FROZEN 4+1 SLICED STRAWBERRY”

Based on the product specifications, ingredient declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a deep-frozen sliced strawberry with cane sugar. It is produced by washing sliced strawberries, followed by sterilizing, re-washing, draining, sugaring with cane sugar (at a ratio of four parts strawberries to one part cane sugar), and freezing. Packed in 20-kg (net weight) plastic containers, subject article is used as a raw material in the manufacture of strawberry jams.

5 REASONS FOR CLASSIFICATION

Heading 08.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies to frozen fruit and nuts which, when fresh or chilled, are classified in the preceding headings of this Chapter. Fruit and nuts which have been cooked by steaming or boiling in water before freezing remain classified in this heading. Frozen fruit and nuts to which sugar or other sweetening matter has been added are also covered by this heading, the sugar having the effect of inhibiting oxidation and thus preventing the change of colour which would otherwise occur, generally on thawing out. The products of this heading may also contain added salt.

In view thereof, subject article is classified under AHTN 2022 subheading 0811.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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

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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AOCG Memo No. 80-2024 p.5

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 2817.00.10 MFN - 5% ad valorem		24-088	
		3	DATE ISSUED
		27 March 2024	

4 DESCRIPTION OF GOOD

"UNITED AFOX 75"

Based on the technical and safety data sheets, manufacturing process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a technical grade, free-flowing, light yellow to brown powder composed of zinc oxide (containing 75% zinc). Packed in 25-kg bags, subject article is added to animal feeds at a dosage of 5 to 50 grams per ton of feeds, to improve egg production, hatchability, and feather development in poultry, and for the prevention of parakeratosis in swine.

5 REASONS FOR CLASSIFICATION

Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.17 of the AHTN 2022 covers, among others, zinc oxide. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that zinc oxide is mainly used in industrial paints. It is also used in the rubber industry, ceramic, glass manufacturing, electronics and pharmaceuticals. Zinc oxide is also a precursor of a wide variety of inorganic or organic salts used in the manufacture of plastics.

In view thereof, subject article is classified under AHTN 2022 subheading 2817.00.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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 3808.92.90		24-091
	MFN - 3% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			27 March 2024

4	DESCRIPTION OF GOOD
	“MOLD-ZAP® POWDER”
	<p>Based on the product specifications, safety data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), method of manufacture, certificate of formulation, product label, and photograph of the product submitted, subject article is a buffered propionic acid-based mold inhibitor (fungicide) for animal feeds in the form of a brown powder with pungent odor. It is composed of propionic acid, wheat bran, ammonium hydroxide, and smectite-vermiculite, among others. Available in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg, and 25-kg bags; 200-kg drums; and in 1000-kg industrial tote bags, subject article is added at a rate of 0.5 to 1.5 kg per ton of finished feeds, for the prevention of molds in processed stored feeds and processed stored grains.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 include fungicides. Fungicides are products which protect against the growth of fungi (e.g., preparations based on copper compounds) or which are designed to eradicate the fungi already present (e.g., preparations based on formaldehyde).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3808.92.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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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HOLU Memo No. 80-2024 p.7

2	TCC (AR) NO.
24-091	

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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.94.90 MFN - 3% ad valorem AIFTA - Zero		24-118
		3	DATE ISSUED
			27 March 2024

4 DESCRIPTION OF GOOD**"FORMAXSOL 15% POWDER"**

Based on the certificate of analysis, technical and material safety data sheets, method of manufacture, product brochure, and photograph of the packaging submitted, subject article is a buffered organic acid in the form of a white powder. It is composed of formaldehyde, citric acid, tartaric acid, benzoic acid, and sodium aluminium silicate. Available in 500-g, 1-kg, 5-kg, and 25-kg aluminium foil bags, subject article can be used as a disinfectant in animal houses or added to animal feeds at a rate of 0.5 to 2 kg per ton of feeds, for feed sanitation against viruses, bacteria, and fungi, and to help reduce the risk of pathogenic bacteria like *Salmonella*, *E. coli*, and *Clostridium* in poultry.

5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products are classified here in the following cases only, among others, when they have the character of preparations, whatever the presentation (e.g., as liquids, washes or powders). These preparations consist of suspensions or dispersions of the active product in water or in other liquids (e.g., a dispersion of DDT (ISO) (clofenotane (INN), (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) in water), or of other mixtures. Solutions of active products in solvents other than water are also included here (e.g., solutions of pyrethrum extract (other than standardised pyrethrum extract), or copper naphthenate in a mineral oil).

Furthermore, the products of heading 38.08 include disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.

In view thereof, subject article is classified under AHTN 2022 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

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

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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 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		24-127
		3	DATE ISSUED
			27 March 2024

4 DESCRIPTION OF GOOD

“FERMENTED COTTONSEED MEAL”

Based on the technical description, certificate of composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, certificate of analysis, and product label submitted, subject article is a dark brown feed ingredient powder containing, at minimum, 45% crude protein. It is produced by mixing and fermentation of cottonseed meal with fermentation liquid containing meat extract, peptone, and yeast (*Saccharomyces spp.*)-peptone-dextrose medium, followed by drying, crushing, and sieving. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 1% to 7%, to help regulate the gastrointestinal microflora balance and to improve the digestive enzyme activity and feed conversion rate of poultry, swine, and aquaculture animals.

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 includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.

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.

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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.39.90 MFN - 1% ad valorem		24-130
		3	DATE ISSUED
			27 March 2024

4	DESCRIPTION OF GOOD
	<p>"IDAL® 3G"</p> <p>Based on the user manual and technical specifications submitted, subject article is a battery-operated veterinary vaccination device. It consists of a pump, injection head/nozzle, bottle holder, display screen, trigger, and batteries. Using needle-free intra-dermal (into the skin) liquid application, the device is operated by inserting a vaccine vial into the bottle holder and pressing the trigger to activate the pump and force the vaccine through the injection head. Designed for vaccinating swine, subject article is capable of administering a dose of 0.2 mL of vaccine per injection and comes with a battery charger.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, veterinary instruments and appliances. This group includes a number of articles which, though designed for veterinary use, are similar to those instruments and appliances for human medicine or surgery or dental instruments and appliances. The group also includes instruments and apparatus specialised for veterinary use, for example, among others, miscellaneous instruments, such as, special syringes for applying medicaments and syringes to be filled with an anaesthetic or a medicament (antiserum, vaccine, etc.) for remote projection at free-roaming animals, for example by means of a gun or pistol operated by compressed gas.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.39.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA 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>





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 3002.42.00 MFN - 3% ad valorem		24-131
		3	DATE ISSUED
			27 March 2024

4 DESCRIPTION OF GOOD

“INNOVAX® ILT-IBD”

Based on the product brochure, chemical, pharmaceutical and biological/microbiological information, and summary of product characteristics submitted, subject article is a dual-construct vaccine containing cell-associated live recombinant turkey herpesvirus (strain HVT/IBD/ILT) in the form of a frozen cell suspension. It is indicated for the active immunization of one-day-old chicks or embryonated chicken eggs, to prevent mortality and to reduce clinical signs and lesions caused by avian infectious laryngotracheitis (ILT) virus, Marek’s disease (MD) virus, and infectious bursal disease (IBD) virus. Subject article is packed in flame-sealed Type I cryogenic ampoules containing 2,000 or 4,000 doses, and in a solvent for cell-associated poultry vaccines (400, 800, 1200, or 1600 mL per container). It is to be administered as a single dose of 0.2 mL per one-day-old chick, via subcutaneous injection, or 0.05 mL per embryonated egg.

5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The “recognised part of an antigen” is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.42.00, 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

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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		24-142
		3	DATE ISSUED
			27 March 2024

4	DESCRIPTION OF GOOD
	“CERAPHYL™ 41 ESTER”
	Based on the product specifications, cosmetics information dossier, manufacturing process flowchart, safety data sheet, and product label submitted, subject article is an emollient ester composed of C12-15 alkyl lactate. It is in the form of a water-white to straw-coloured liquid. Packed in 50-lbs drums, subject article is used as a raw material in the manufacture of sunscreens, lip balms, color cosmetics, creams and lotions, and other personal care products.

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>





BAGONG PILIPINAS

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AUCG Memo No. 80-2024 p.13

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 3824.99.99 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-145
		3	DATE ISSUED
			27 March 2024

4	DESCRIPTION OF GOOD
	“CAVAMAX® FOAM TOPPING POWDER 1009”
	<p>Based on the ingredients list, production flowsheet, technical and safety data sheets, inspection certificate, product label, and photographs of the product and packaging submitted, subject article is a ready-to-use foam topping formulation in the form of a white powder with a sweet taste. It is composed of alpha-cyclodextrin, dextrose, dry beverage mix (dextrose, sodium carboxy methyl cellulose, xanthan gum, carrageenan, and mono- and diglycerides of fatty acids), and sucrose esters of fatty acids. Packed in 9-kg and 10-kg boxes containing 30 pieces of 300-g units and 20 pieces of 500-g units, respectively, subject article is mixed with a liquid (such as tea, milk, and plant-based milk) in 1:10 ratio, whipped at high speed using a foam head to create a creamy and tasty foam topping, and then poured on top of a beverage.</p>

5	REASONS FOR CLASSIFICATION
	<p>The General Explanatory Notes to Chapter 38 of the Harmonized System (HS) state that the mere presence of “foodstuffs or other substances with nutritive value” in a mixture would not suffice to exclude the mixture from Chapter 38, by application of Note 1 (b). Substances having a nutritive value that is merely subsidiary to their function as chemical products, e.g., as food additives or processing aids, are not regarded as “foodstuffs or substances with nutritive value” for the purpose of this Note. The mixtures which are excluded from Chapter 38 by virtue of Note 1 (b) are those which are of a kind used in the preparation of human foodstuffs and which are valued for their nutritional qualities.</p>



Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent HS Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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

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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99		24-171
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem	3	DATE ISSUED
			27 March 2024

4 DESCRIPTION OF GOOD

“FRES MINT CANDIES - ASSORTED”

Based on the product compositions, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject articles consist of grape-, barley-, cherry-, and apple-peach-flavoured oval-shaped hard mint candies. These are made from sugar, glucose, nature-identical flavours, flavour concentrates, acidity regulator (citric acid), menthol crystal, and artificial colours. Subject articles are packed in 600-g jars containing approximately 200 pieces of 3-g individually wrapped assorted candies.

5 REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.

In view thereof, subject articles are classified under AHTN 2022 subheading 1704.90.99, 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:



AOCG Memo No. 80-2024 p. 14

2	TCC (AR) NO.
24-171	

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)	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

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MARILOU P. MENDOZA
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