



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS


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AOCG Memo No. 83 - 2024

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 : 11 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 05 April 2024 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2024 RATES OF DUTY |
|----------|--|----------------|-----------------------|
| 23-838 / | "LACTOSE 100 MESH (25 KG) / M5" | 0404.90.00 / | MFN – 3% ad valorem / |
| 23-923 / | "STRAWBERRY POWDER (25 / KG)" | 2106.90.98 / | MFN – 1% ad valorem / |
| 24-076 / | "NATURE'S BOUNTY® L- CARNITINE 500 MG FOOD SUPPLEMENT CAPLETS" | 2106.90.72 / | MFN – 7% ad valorem / |
| 24-205 / | "NATURE'S BOUNTY® MILK THISTLE EXTRACT 250 MG" | 2106.90.72 / | MFN – 7% ad valorem / |

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



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AOCG Memo No. 83-2024 p.2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

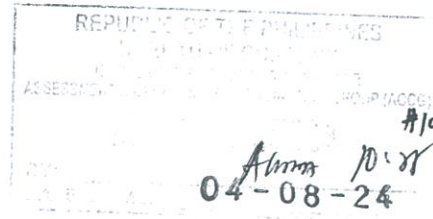
09-47813

Ref. No. 24-032

05 April 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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-838, 23-923, 24-076, and 24-205, issued by this Commission on 05 April 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

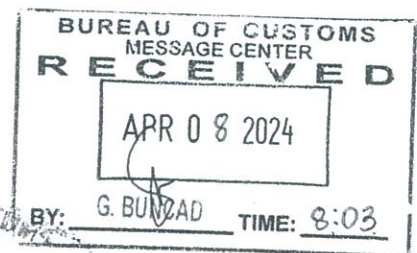
Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



4/8

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 • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



05 APR 2024



AOCG Memo No. 83-2024 p.3

REPUBLIC OF THE PHILIPPINES

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|---|---|
| 1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY AHTN 0404.90.00 MFN - 3% ad valorem | 2 TCC (AR) NO. 23-838 |
| | 3 DATE ISSUED 05 April 2024 |

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|---|
| 4 DESCRIPTION OF GOOD “LACTOSE 100 MESH (25 kg) M5” Based on the product specifications, certificate of analysis, production process flowchart, delivery and packing list, and product label submitted, subject article is a lactose (containing less than 95% anhydrous lactose) in the form of a white to yellowish crystalline powder. It is obtained from whey through the processes of ultrafiltration, reverse osmosis, de-calcification, evaporation, crystallization, washing, and drying. Packed in 25-kg multilayer paper bags and 1000-kg big bags, subject article is used as a carbohydrate source for infant milk, follow-on formula, and growing-up milk. |
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| 5 REASONS FOR CLASSIFICATION <p>Note 5 (b) to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02).</p> <p>Heading 04.04 of the AHTN 2022 covers, among others, products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers fresh or preserved products consisting of milk constituents, which do not have the same composition as the natural product, provided they are not more specifically covered elsewhere.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0404.90.00, 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 <small>Digitally signed</small>  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> |
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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 2106.90.98 MFN - 1% ad valorem | | 23-923 |
| | | 3 | DATE ISSUED |
| | | | 05 April 2024 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “STRAWBERRY POWDER (25 kg)” |
| | <p>Based on the technical data sheet, ingredient statement, production process flowchart, and packing list submitted, subject article is a pink, water-soluble strawberry powder with an acidic and fresh strawberry taste. It is composed of strawberry, maltodextrin (carrier), and citric acid (acidity regulator). Packed in 25-kg polyethylene bags in cardboard boxes, subject article is used as a flavouring in the manufacture of sweets, biscuits, dairy products, coatings, energy bars, and breakfast cereals.</p> |

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|----------|---|
| 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 provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption.</p> <p>The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 2106.90.98 state that flavouring preparations are mixtures of a single or several flavouring substances or extracts with starch, flour or other food substances acting as a carrier. They are premixed for ease of application to food or beverages and function primarily to impart a characteristic taste.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.98, 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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>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 | | 24-076 |
| | | 3 | DATE ISSUED |
| | | | 05 April 2024 |

4 DESCRIPTION OF GOOD

“NATURE’S BOUNTY® L-CARNITINE 500 mg FOOD SUPPLEMENT CAPLETS”

Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject articles are amino acid food supplements in the form of white caplets. Each caplet contains 500 mg L-carnitine, vegetable stearic acid, microcrystalline cellulose (bulking agent), polyvinyl alcohol (glazing agent), sodium carboxymethyl cellulose (stabilizer), calcium carbonate (colour), and anti-caking agents. Packed in bottles containing 30 caplets, subject articles are intended to support heart health and fat metabolism and are recommended to be taken by adults at one caplet four 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 articles are 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 AHTN 2106.90.72 MFN - 7% ad valorem | 2 TCC (AR) NO. 24-205 |
| | 3 DATE ISSUED 05 April 2024 |

4 | **DESCRIPTION OF GOOD**

“NATURE’S BOUNTY® MILK THISTLE EXTRACT 250 mg”

Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a food supplement in the form of oblong-shaped, brown to dark-brown softgels. It is composed of milk thistle seed extract, soybean oil, gelatin, glycerine, soy lecithin, and natural paprika extract, among others. Packed in containers containing 30 pieces of 520-mg softgels, subject article is to be taken by adults at one softgel three times daily, preferably with meals, to support healthy liver 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 articles are 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

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.

