



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**


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AOCG Memo No. 106 - 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 :** 15 May 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 10 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-213	"NESTLE HEALTH SCIENCE® NUTREN® DIABPRO (800 g)"	2106.90.99	MFN – 7% ad valorem
24-215	"SEASONING CHICKEN GRANULES (25 kg)"	2103.90.29	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-237	"ONDEA® PRO M"	3507.90.00	MFN – 3% ad valorem
24-238	"L-PHENYLALANINE (25 kg)"	2922.49.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-252	"VITAMIN PREMIX DAIRY 1058 MR2 NON-GMO (25 kg)"	2936.90.00	MFN – Zero ACFTA – Zero* RCEP – Zero*

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-259	"VITAMIN PREMIX DAIRY 9403 WET-USE NON-GMO (25 kg)"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-271	"VALPROIC ACID SYRUP (250 mg/5 mL)"	3004.90.99	MFN – 5% ad valorem AIFTA – Zero*
24-312	"POTASSIUM BICARBONATE (25 kg)"	2836.40.00	MFN – 1% ad valorem
24-313	"POTASSIUM IODIDE (1 kg)"	2827.60.00	MFN – 1% ad valorem
24-314	"CALCIUM HYDROXIDE (20 kg)"	2825.90.00	MFN – 1% ad valorem
24-316	"COPPER SULFATE PENTAHYDRATE (25 kg)"	2833.25.00	MFN – 1% ad valorem
24-326	"MANGANESE SULPHATE MONOHYDRATE (25 kg)"	2833.29.90	MFN - Zero

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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BAGONG PILIPINAS

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

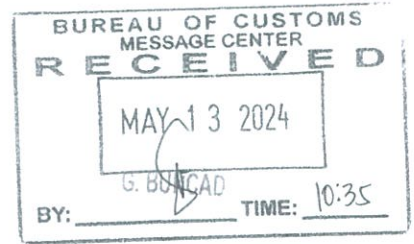
09-48508

Ref. No. 24-045

10 May 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

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



Dear **Commissioner Rubio**:

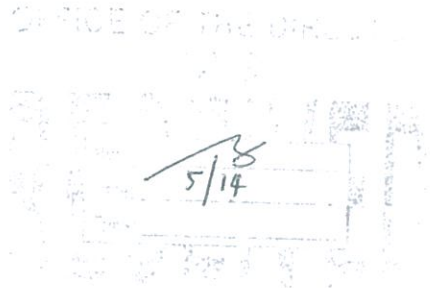
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-213, 24-215, 24-237, 24-238, 24-252, 24-259, 24-271, 24-312, 24-313, 24-314, 24-316, and 24-326, issued by this Commission on 10 May 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,

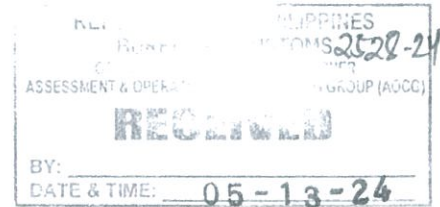
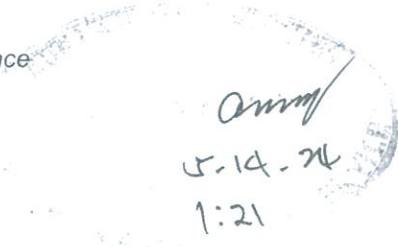
*MariLou P. Mendoza*  
Digitally signed

**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)



13 MAY 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 2106.90.99 MFN - 7% ad valorem		24-213
		<b>3</b>	<b>DATE ISSUED</b>
			10 May 2024

**4 DESCRIPTION OF GOOD**

**“NESTLE HEALTH SCIENCE® NUTREN® DIABPRO (800 g)”**

Based on the ingredients list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a vanilla-flavoured, powdered nutritional formula. It is composed of modified corn starch, vegetable oils, whey protein isolate (90% whey protein), milk protein, fibers, isomaltulose, dried glucose syrup, minerals, flavors, emulsifiers, choline bitartrate, myo-inositol, and vitamins, among others. Packed in 800-g cans, subject article is specially designed for individuals with high blood sugar levels associated with diabetes or prediabetes and is to be mixed with water prior to consumption.



**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 2106.90.99, 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

**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.






**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 2103.90.29 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		24-215
		<b>3</b>	<b>DATE ISSUED</b>
			10 May 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SEASONING CHICKEN GRANULES (25 kg)”</b>  Based on the product specifications, manufacturing process flow diagram, and ingredients list submitted, subject article is a chicken-flavoured seasoning mix in the form of yellowish free-flowing granules. It is composed of iodized salt, monosodium glutamate (MSG), sugar, brown sugar, refined chicken fat, I+G, fresh single garlic, fresh onion, white pepper powder, garlic powder, turmeric powder, chicken powder, and egg yolk powder, among others. Packed in 25-kg bags, subject article is to be repacked in sachets for retail sale as a ready-to-use seasoning.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9 (see the General Explanatory Note to that Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% 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.</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>  </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> 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)

<b>1</b>   <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3507.90.00</b> <b>MFN - 3% ad valorem</b>	<b>2</b>   <b>TCC (AR) NO.</b>
	24-237
	<b>3</b>   <b>DATE ISSUED</b>
	10 May 2024

<b>4</b>   <b>DESCRIPTION OF GOOD</b>
<p><b>“ONDEA® PRO M”</b></p> <p>Based on the composition declaration, manufacturing process flowchart, product data sheet, packaging statement, and product label submitted, subject article is an enzyme preparation in the form of a brown liquid. It consists of enzyme concentrates of alpha-amylase, lipase, cellulase, xylanase, and protease, diluted in water together with additives. Packed in 1,000-L intermediate bulk containers (IBC), subject article is used as a processing aid in the production of malt extract.</p>

<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>
<p>Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to according to, among others, their biological activity as amylases, lipases, proteases, etc. This heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of the enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, 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</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> 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

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**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 2922.49.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>24-238</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>10 May 2024</b>

**4 DESCRIPTION OF GOOD**

**“L-PHENYLALANINE (25 kg)”**

Based on the product specifications, material safety data sheet, composition statement, manufacturing process flowchart, certificate of analysis, and packaging information submitted, subject article is a pure L-phenylalanine (C<sub>9</sub>H<sub>11</sub>NO<sub>2</sub>) in the form of a white crystalline powder. Packed in 25-kg fiber drums, subject article is a source of amino acid used in the manufacture of infant formulas.

**5 REASONS FOR CLASSIFICATION**

Heading 29.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes amino-acids and their esters; salts thereof. These compounds contain one or more carboxylic acid functions and one or more amine functions. Anhydrides, halides, peroxides and peroxyacids of carboxylic acids are regarded as acid functions. These compounds contain as oxygen functions only acids, their esters or their anhydrides, halides, peroxides and peroxyacids or a combination of these functions. Any oxygen function found in a non-parent segment attached to a parent amino-acid is disregarded for classification purposes. The amino-acids classified under this heading with their esters, salts and substitution derivatives include phenylalanine.

In view thereof, subject article is classified under AHTN 2022 subheading 2922.49.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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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 2936.90.00 MFN - Zero ACFTA - Zero RCEP - Zero		24-252
		<b>3</b>	<b>DATE ISSUED</b>
			10 May 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“VITAMIN PREMIX DAIRY 1058 MR2 NON-GMO (25 kg)”</b>
	<p>Based on the product specification sheet, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin premix in the form of a fine granular powder. It is composed of vitamins (A, B<sub>1</sub>, B<sub>2</sub>, B<sub>5</sub>, B<sub>6</sub>, B<sub>12</sub>, E, biotin, niacin, and folic acid), and maltodextrin (carrier). Packed in 25-kg aluminium-laminated bags, subject article is a source of vitamins used in the production of ambient dairy products.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, 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.</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;"><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><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>





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 2106.90.73</b>		<b>24-259</b>
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>10 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“VITAMIN PREMIX DAIRY 9403 WET-USE NON-GMO (25 kg)”</b>
	<p>Based on the product data sheet, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a mixture of vitamins and amino acid in the form of a fine granular pale yellow to orange powder. It is composed of vitamins (A, B<sub>1</sub>, B<sub>2</sub>, B<sub>3</sub>, B<sub>6</sub>, B<sub>12</sub>, C, D<sub>3</sub>, E, folic acid, and d-biotin), taurine (amino acid), and maltodextrin (carrier). Packed in 25-kg cartons, subject article is used as a source of vitamins and nutrients in the manufacture of ambient dairy products.</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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% 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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2	TCC (AR) NO.
24-259	

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


**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.



## 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 3004.90.99 MFN - 5% ad valorem AFTA - Zero		24-271
		<b>3</b>	<b>DATE ISSUED</b>
			10 May 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“VALPROIC ACID SYRUP (250 mg/5 mL)”</b>
	<p>Based on the product description sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product submitted, subject article is an antiepileptic drug in the form of a clear, red, flavoured syrup. It contains 250 mg of valproic acid (active ingredient) per 5 mL of solution. It is indicated as sole and adjunctive therapy in the treatment of simple and complex absence seizures in adults and children 10 years of age or older. Subject article is packed in a 120-mL amber glass bottle and enclosed in a box together with a measuring cup.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.</p> <p>Heading 30.04 of the AHTN 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</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 style="text-align: right;"><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>



**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>  AHTN 2836.40.00 MFN - 1% ad valorem	<b>2   TCC (AR) NO.</b> 24-312
	<b>3   DATE ISSUED</b> 10 May 2024

**4 | DESCRIPTION OF GOOD**

**“POTASSIUM BICARBONATE (25 kg)”**

Based on the certificate of analysis, manufacturing process flowchart, product data sheet, ingredient statement, and packing list submitted, subject article is pure potassium hydrogencarbonate (KHCO<sub>3</sub>) in the form of white crystals or a crystalline powder. Packed in 25-kg cartons, subject article is used as a source of salt and minerals in the manufacture of infant, follow-on, and growing-up milk.

**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 28.36 of the AHTN 2022 covers, among others, carbonates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, carbonates (neutral carbonates, hydrogencarbonates or bicarbonates, basic carbonates) - metal salts of the non-isolated carbonic acid (H<sub>2</sub>CO<sub>3</sub>), whose anhydride (CO<sub>2</sub>) falls in heading 28.11. This group includes potassium hydrogencarbonate (acid carbonate, potassium bicarbonate) (KHCO<sub>3</sub>). Prepared by the action of carbon dioxide on the neutral carbonate; white crystals, soluble in water, slightly deliquescent. Used in fire-extinguishers; in the preparation of baking powders; in medicine and in oenology (anti-acid).

In view thereof, subject article is classified under AHTN 2022 subheading 2836.40.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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>
	AHTN 2827.60.00 MFN - 1% ad valorem		24-313
		<b>3</b>	<b>DATE ISSUED</b>
			10 May 2024

**4 DESCRIPTION OF GOOD****“POTASSIUM IODIDE (1 kg)”**

Based on the certificate of analysis, manufacturing process flowchart, product data sheet, ingredient statement, and packing list submitted, subject article is potassium iodide (KI), in the form of odourless, white crystals. Packed in 1-kg drums, subject article is used as a source of salt and minerals in the manufacture of infant, follow-on, and growing-up milk.

**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 28.27 of the AHTN 2022 covers, among others, iodides and iodide oxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers the salts of hydrogen iodide (heading 28.11) and iodide oxides (oxyiodides). It includes potassium iodide (KI). Similar manufacturing processes and similar uses but keeps better than sodium iodide. Anhydrous, colourless or opaque crystals.

In view thereof, subject article is classified under AHTN 2022 subheading 2827.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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)

<b>1</b>   <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>  <b>AHTN 2825.90.00</b> <b>MFN - 1% ad valorem</b>	<b>2</b>   <b>TCC (AR) NO.</b>
	24-314
	<b>3</b>   <b>DATE ISSUED</b>
	10 May 2024

**4** | **DESCRIPTION OF GOOD**

**“CALCIUM HYDROXIDE (20 kg)”**

Based on the certificate of analysis, manufacturing process flowchart, product data sheet, ingredient statement, and packing list submitted, subject article is pure calcium hydroxide [Ca(OH)<sub>2</sub>]. It is in the form of a fine white powder produced by reacting limestone with water. Packed in 20-kg cartons, subject article is used as a source of minerals in the manufacture of infant, follow-on, growing-up, and maternal milk.

**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 28.25 of the AHTN 2022 covers, among others, other metal oxides, hydroxides and peroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, the metal oxides, hydroxides and peroxides of this Chapter not included in preceding headings. The most important products include calcium oxide, hydroxide and peroxide. This heading covers only the oxide (CaO) and the hydroxide (Ca(OH)<sub>2</sub>), in the pure state (i.e., containing practically no clay, iron oxide, manganese oxide, etc.), such as the product obtained by calcining precipitated calcium carbonate.

In view thereof, subject article is classified under AHTN 2022 subheading 2825.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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>
	AHTN 2833.25.00 MFN - 1% ad valorem		24-316
		<b>3</b>	<b>DATE ISSUED</b>
			10 May 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“COPPER SULFATE PENTAHYDRATE (25 kg)”</b>
	<p>Based on the certificate of analysis, manufacturing process flowchart, product data sheet, ingredient statement, and packing list submitted, subject article is pure copper sulfate pentahydrate (CuSO<sub>4</sub>.5H<sub>2</sub>O) in the form of blue crystals or a blue crystalline powder. It is produced by the filtration of treated copper (II) sulfate solution, followed by crystallization, centrifugation, and drying. Packed in 25-kg boxes, subject article is used as a source of salt and mineral in the manufacture of infant, follow-on, and growing-up milk.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>Heading 28.33 of the AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers cupric sulphate (CuSO<sub>4</sub>.5H<sub>2</sub>O). By-product of electrolytic copper refining; also obtained by treating copper waste or scrap with a weak solution of sulphuric acid. Blue crystals or crystalline powder, soluble in water. It turns into a white anhydrous sulphate when calcinated, which absorbs water with avidity. Used as a fungicide in agriculture; for preparing spraying mixtures; to prepare cuprous oxide or inorganic copper colours; in dyeworks (for dyeing silk or wool black, purple or lilac); in electrolytic copper refining or copper-plating; as a flotation regulator (for restoring the natural buoyancy of ores); as an antiseptic, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2833.25.00, 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 style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: center;"></p> <p style="text-align: center;"><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>





**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 2833.29.90</b> <b>MFN - Zero</b>		<b>24-326</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>10 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“MANGANESE SULPHATE MONOHYDRATE (25 kg)”</b>
	<p>Based on the certificate of analysis, manufacturing process flowchart, product data sheet, ingredients statement, and packing list submitted, subject article is pure manganese sulphate monohydrate (MnSO<sub>4</sub>·H<sub>2</sub>O), in the form of a pale pink crystalline powder. Packed in 25-kg polyethylene bags, subject article is used as a source of mineral in the manufacture of infant milk formula.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>Furthermore, Note 5 to this Chapter states that headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.</p> <p>Heading 28.33 of the AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading covers the metal salts of sulphuric acid (H<sub>2</sub>SO<sub>4</sub>) (heading 28.07), but excludes mercury sulphates which fall in heading 28.52, ammonium sulphate which, even pure, falls in heading 31.02 or 31.05 and potassium sulphate, which, whether or not pure, falls in heading 31.04 or 31.05.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2833.29.90, with a Most Favoured Nation (MFN) rate of duty of zero.</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><b>MARILOU P. MENDOZA</b> 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>

