




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

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*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 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 15 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-565	"UNFASA DICED TOMATO"	2002.10.00	MFN – 10% ad valorem
23-681	"ASCORBIC ACID PHOSPHATE MONOHYDRATE 35%"	3824.99.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-152	"FILLER MASTERBATCH BESCAL PPBC11-1"	3809.91.90	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-186	"PREBION"	2102.20.10	MFN – 3% ad valorem

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





REPUBLIC OF THE PHILIPPINES  
 DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-244	"OIL MIX 120"	1517.90.69	<del>MFN</del> – 15% ad valorem <del>ATIGA</del> – Zero* <del>AANZFTA</del> – Zero* <del>ACFTA</del> – Zero* <del>AHKFTA</del> – 6% ad valorem* <del>AIFTA</del> – 15% ad valorem* <del>AJCEPA</del> – Zero* <del>AKFTA</del> – 5% ad valorem* <del>RCEP</del> – 15% ad valorem*
24-273	"ADENOSINE-5'-MONOPHOSPHATE FREE ACID (20 kg)"	2934.99.90	<del>MFN</del> – 1% ad valorem <del>ACFTA</del> – Zero* <del>RCEP</del> – Zero*
24-295	"SAIZEN® LIQUID 20 mg/2.5 mL (8 mg/mL) SOLUTION FOR INJECTION (SC)"	3004.39.00	<del>MFN</del> – 1% ad valorem
24-298	3M™ BLACK PRIVACY FILTERS"	9001.90.90	<del>MFN</del> - Zero
24-299	"ANBAC BLACK PRIVACY FILTERS"	9001.90.90	<del>MFN</del> – Zero <del>AKFTA</del> – Zero* <del>RCEP</del> – Zero*
24-300	"PROSID™ MI 203"	3808.92.90	<del>MFN</del> – 3% ad valorem

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



AOCC Memo No. 117 - 2024 p.3



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09-48577

Ref. No. 24-047

15 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**:

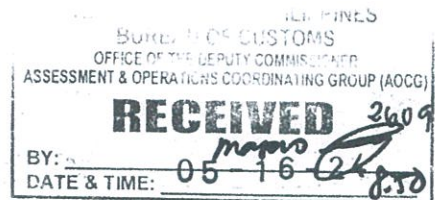
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-565, 23-681, 24-152, 24-186, 24-244, 24-273, 24-295, 24-298, 24-299, and 24-300, issued by this Commission on 15 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,

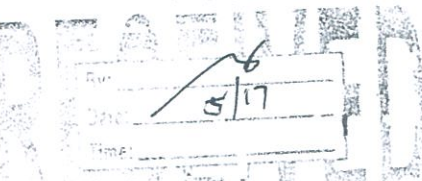
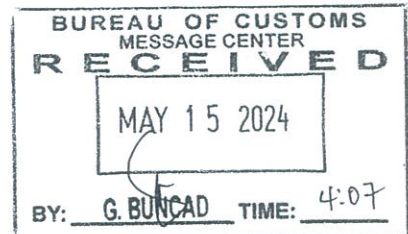
*MariLou P. Mendoza*  
Digitally signed

**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)



15 MAY 2024



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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 2002.10.00 MFN - 10% ad valorem		23-565
		<b>3</b>	<b>DATE ISSUED</b>
			15 May 2024

**4 DESCRIPTION OF GOOD**

**“UNFASA DICED TOMATO”**

Based on the ingredients list, certification of product use, technical specifications, production process flowchart, and photograph of the packaging submitted, subject article consists of diced tomatoes in a slightly concentrated tomato juice. It is made by chopping whole tomatoes, followed by the addition of tomato juice with calcium chloride (as a firming agent) and citric acid (as acidity regulator). Packed in 220-L aseptic bags set in steel conical drums with plastic lids, subject article is used as a raw material in the manufacture of tomato-based pasta sauces, salsa, and special formulation products intended for industrial customers.

**5 REASONS FOR CLASSIFICATION**

Heading 20.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tomatoes prepared or preserved otherwise than by vinegar or acetic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers tomatoes, whether whole or in pieces, other than tomatoes prepared or preserved by vinegar or acetic acid (heading 20.01) and tomatoes presented in the states specified in Chapter 7. Tomatoes are classified in this heading irrespective of the type of container in which they are put up. The heading also includes homogenised prepared or preserved tomatoes (e.g., tomato purée, paste or concentrate) and tomato juice of which the dry weight content is 7 % or more.

In view thereof, subject article is classified under AHTN 2022 subheading 2002.10.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3824.99.99</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-681</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>15 May 2024</b>

**4 DESCRIPTION OF GOOD**

**"ASCORBIC ACID PHOSPHATE MONOHYDRATE 35%"**

Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing flow diagram, product label, and photograph of the packaging submitted, subject article is a vitamin stabilizer for animal feeds in the form of a yellow powder. It is composed of vitamin C, sodium trimetaphosphate, calcium chloride, calcium hydroxide, and de-ionized water. Packed in 10-kg, 15-kg, 20-kg, and 25-kg polyethylene bags, subject article is added to animal feeds at different proportions to stabilize the source of vitamin C in feeds.

**5 REASONS FOR CLASSIFICATION**

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 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

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3809.91.90</b>		<b>24-152</b>
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		<b>15 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FILLER MASTERBATCH BESCAL PPBC11-1”</b>
	<p>Based on the technical and material safety data sheets, and production process submitted, subject article is a filler masterbatch in the form of white oval pellets. It is composed of calcium carbonate, polypropylene (carrier resin), and additives. Packed in 25-kg bags and 1,000-kg jumbo bags, subject article is used in the manufacture of yarn for cement bags and other sacks or bags, to improve strength, stiffness, temperature resistance, appearance, and other properties of the bags.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a wide range of products and preparations, of a kind generally used during processing or finishing of yarns, fabrics, paper, paperboard, leather or similar materials, not specified or included elsewhere in the Nomenclature. They may be identified as falling in this heading because of their composition and presentation which give them a specific use in the industries cited in the heading and like industries, e.g., the textile floor carpeting industry, the vulcanised fibre manufacturing industry and the fur industry. Such products and preparations (e.g., textile softening agents) destined for domestic rather than industrial use are also covered by the heading.</p> <p>Furthermore, included here are products and preparations used in the textile or like industries, among others, agents to produce non-slip and anti-snap finishes. These products are intended to reduce the slipping of fabrics to prevent the formation of snags in hosiery and knitwear. They are generally based on polymers, natural resins or silicic acid.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3809.91.90, 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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2	TCC (AR) NO.
	24-152

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2102.20.10</b> <b>MFN - 3% ad valorem</b>		<b>24-186</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>15 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PREBION”</b>
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product information sheet, and safety data sheet submitted, subject article is a dark beige liquid emulsion composed of inactivated yeast <i>Saccharomyces cerevisiae</i> (produced by thermolysis), propionic acid, xanthan gum, and water. Packed in 1-L and 5-L plastic containers, subject article is added to animal feeds at a dosage of 0.5 to 2 liters per ton of feeds to increase productivity, reduce feed conversion ratio, stimulate immunity through beta-glucans, and provide amino acids, vitamins and nucleotides, in cattle, sheep, goat, poultry, pig, and aquaculture species.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that inactive yeasts, obtained by drying, are generally brewery, distillery or bakers' yeasts which have become insufficiently active for further use in those industries. They are used for human consumption (source of vitamin B) or for feeding animals. It should, however, be noted that, owing to their growing importance, these dried yeasts are to an increasing extent being produced directly from specially prepared active yeasts.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2102.20.10, 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>    <b>MARILOU P. MENDOZA</b>                  Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>







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REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<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 1517.90.69</b>		<b>24-244</b>
	<b>MFN - 15% ad valorem</b> <b>AANZFTA - Zero</b> <b>AHKFTA - 6% ad valorem</b> <b>AJCEPA - Zero</b> <b>RCEP - 15% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - 15% ad valorem</b> <b>AKFTA - 5% ad valorem</b>		<b>15 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“OIL MIX 120”</b>
	<p>Based on the certificate of analysis, production process flowchart, product composition declaration, and product data sheet submitted, subject article is a mixture of vegetable oils in the form of a clear, yellowish liquid. It consists of high oleic sunflower oil (predominant), coconut oil, canola oil, sunflower oil, and antioxidants. Packed in 190-kg drums, subject article is used as an ingredient in the manufacture of infant, follow-on, and growing-up milk.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 15.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that they are generally liquid or solid mixtures or preparations of, among others, different vegetable fats or oils or their fractions.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1517.90.69, 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:</p>



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2	TCC (AR) NO.
24-244	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	15	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	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

*Digitally signed*  


**MARILOU P. MENDOZA**  
 Chairperson

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



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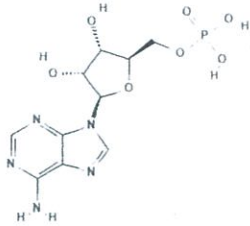
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p>AHTN 2934.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero</p>		24-273	
		3	<b>DATE ISSUED</b>
		15 May 2024	

4	<b>DESCRIPTION OF GOOD</b>
<p align="center"><b>“ADENOSINE-5'-MONOPHOSPHATE FREE ACID (20 kg)”</b></p> <p>Based on the product specification and composition declaration sheets, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is pure adenosine-5'-monophosphate (C<sub>10</sub>H<sub>14</sub>N<sub>5</sub>O<sub>7</sub>P) in the form of white or off-white crystals or crystalline powder. Packed in 20-kg drums, subject article is used as a source of nucleotides in the manufacture of growing-up milk. It has the following chemical structure:</p> <div style="text-align: center;">  </div>	

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Notes 1 (a) and 5 (C) (1) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities; and that subject to Note 1 to Section VI and Note 2 to Chapter 28, inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound.</p> <p>Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2934.99.90, 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.</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 align="right">FOR THE COMMISSION  <small>Digitally signed</small>    <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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY  AHTN 3004.39.00 MFN - 1% ad valorem	2	TCC (AR) NO. 24-295
		3	DATE ISSUED 15 May 2024

4 DESCRIPTION OF GOOD

“SAIZEN® LIQUID 20 mg/2.5 mL (8 mg/mL) SOLUTION FOR INJECTION (SC)”

Based on the package insert, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a liquid solution for injection containing 20 mg somatropin rDNA per 2.5 mL solution (equivalent to 8 mg somatropin per 1 mL solution). The growth hormone somatropin is a polypeptide with 191 amino acids and with chemical composition and structure identical to those of the endogenous human pituitary growth hormone. Packed in a 3-mL clear type I glass cartridge sealed in a plastic tray and enclosed in a box, subject article is to be administered by a doctor via subcutaneous injection for the treatment of, among others, growth failure in children caused by decreased or absence of secretion of endogenous growth hormone, growth failure in girls with gonadal dysgenesis (Turner Syndrome), and growth failure in prepubertal children due to chronic renal failure.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (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, put up in measured doses or in forms such as tablets, ampoules (for example, re- distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.39.00, 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

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





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9001.90.90 MFN - Zero		24-298
		<b>3</b>	<b>DATE ISSUED</b>
			15 May 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“3M™ BLACK PRIVACY FILTERS”</b>														
	<p>Based on the brochure and sample submitted, subject articles are screen filters for attachment to the screens of computers, laptops, tablets, and other electronic mobile devices. These are made of multiple microscopic louvers embedded in polycarbonate or polyethylene terephthalate (PET), with antiglare coating, and are used for data privacy by preventing onlookers from seeing data on a computer or mobile device. Subject articles are to be imported in various sizes (diagonal measurement), depending on the display size of the electronic device, as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">Devices</th> <th colspan="2">Diagonal Size (inches)</th> </tr> <tr> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>Laptops</td> <td style="text-align: center;">10.1</td> <td style="text-align: center;">17.3</td> </tr> <tr> <td>Desktop monitors</td> <td style="text-align: center;">17</td> <td style="text-align: center;">43</td> </tr> <tr> <td>Mobile devices/tablets</td> <td style="text-align: center;">3.5</td> <td style="text-align: center;">12.9</td> </tr> </tbody> </table>	Devices	Diagonal Size (inches)		Minimum	Maximum	Laptops	10.1	17.3	Desktop monitors	17	43	Mobile devices/tablets	3.5	12.9
Devices	Diagonal Size (inches)														
	Minimum	Maximum													
Laptops	10.1	17.3													
Desktop monitors	17	43													
Mobile devices/tablets	3.5	12.9													

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, optical elements of any material other than glass, whether or not optically worked, not permanently mounted (e.g., elements of quartz (other than fused quartz), flint, plastics or metal; optical elements in the form of cultured crystals of magnesium oxide or of the halides of the alkali or the alkaline-earth metals). Optical elements are manufactured in such a way that they produce a required optical effect. An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 9001.90.90, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <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 9001.90.90</b> <b>MFN - Zero</b> <b>AKFTA - Zero</b> <b>RCEP - Zero</b>		<b>24-299</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>15 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<p><b>“ANBAC BLACK PRIVACY FILTERS”</b></p> <p>Based on the brochure and samples submitted, subject articles are screen filters for attachment to the screens of computers, laptops, tablets, and other electronic mobile devices. These are made from high-strength polyethylene terephthalate (PET) with an antiglare coating, and has a matte finish on one side and a glossy finish on the other. These are used for data privacy by preventing onlookers from seeing data on a computer or mobile device. Subject articles are to be imported in various sizes (diagonal measurement) depending on the display size of the electronic device, as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">Devices</th> <th colspan="2">Diagonal Size (inches)</th> </tr> <tr> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>Laptops</td> <td style="text-align: center;">13.3</td> <td style="text-align: center;">17</td> </tr> <tr> <td>Desktop monitors</td> <td style="text-align: center;">21.5</td> <td style="text-align: center;">32</td> </tr> <tr> <td>Mobile devices/tablets</td> <td style="text-align: center;">6</td> <td style="text-align: center;">12.9</td> </tr> </tbody> </table>	Devices	Diagonal Size (inches)		Minimum	Maximum	Laptops	13.3	17	Desktop monitors	21.5	32	Mobile devices/tablets	6	12.9
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, optical elements of any material other than glass, whether or not optically worked, not permanently mounted (e.g., elements of quartz (other than fused quartz), fluorspar, plastics or metal; optical elements in the form of cultured crystals of magnesium oxide or of the halides of the alkali or the alkaline-earth metals). Optical elements are manufactured in such a way that they produce a required optical effect. An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 9001.90.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; 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>MariLou 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 3808.92.90</b> <b>MFN - 3% ad valorem</b>		<b>24-300</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>15 May 2024</b>

**4 DESCRIPTION OF GOOD**

**“PROSID™ MI 203”**

Based on the technical information, manufacturing process flowchart, brochure, safety data sheet, and product label submitted, subject article is a mold inhibitor (fungicide) for animal feeds in the form of a beige powder. It is composed of calcium propionate, citric acid, and calcium carbonate. Packed in 25-kg bags, subject article is added at a rate of 0.5 to 5 kg per ton of animal feeds, depending on factors such as environment temperature, storage time and conditions, moisture content in raw materials, and hygroscopicity of feedstuffs, to protect feeds against mold growth.

**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 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).

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.

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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