



AOCG Memo No. 118 - 2024


REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-182	"WHITE PEPPER POWDER (20 kg)"	0904.12.10	<input checked="" type="checkbox"/> MFN – 7% ad valorem <input checked="" type="checkbox"/> ATIGA – Zero* <input checked="" type="checkbox"/> AANZFTA – Zero* <input checked="" type="checkbox"/> ACFTA – 5% ad valorem* <input checked="" type="checkbox"/> AHKFTA – Zero* <input checked="" type="checkbox"/> AIFTA – 7% ad valorem <input checked="" type="checkbox"/> AJCEPA – Zero* <input checked="" type="checkbox"/> AKFTA – Zero* <input checked="" type="checkbox"/> RCEP – Zero*
24-221	"AVI VIT RESPIRON"	3824.99.99	<input checked="" type="checkbox"/> MFN – 3% ad valorem
24-234	"OIL MIX LC-PUFA TYPE SFS 243 (28 kg)"	1517.90.90	<input checked="" type="checkbox"/> MFN – 15% ad valorem <input checked="" type="checkbox"/> PH-EFTA FTA <input checked="" type="checkbox"/> (CHE/LIE) – Zero*

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



Gate 3, South Harbor, Port Area, Manila 1018

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AOCG Memo No. _____

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-254	"COCOA POWDER JB850-11"	1805.00.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-263	"FRIED CHICKEN POWDER IP KARAAGE BATTER MIX"	1901.90.99	MFN – 7% ad valorem
24-281	"DASSO CTECH®"	4413.00.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-291	"SAIZEN® LIQUID 6 mg/1.03 mL (5.83 mg/mL) SOLUTION FOR INJECTION (SC)"	3004.39.00	MFN – 1% ad valorem
24-319	"SUGAR'D"	2106.90.72	MFN – 7% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – 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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

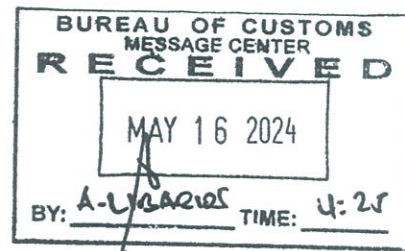
Ref. No. 24-048

09-48607

16 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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-182, 24-221, 24-234, 24-254, 24-263, 24-281, 24-291, and 24-319, issued by this Commission on 16 May 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

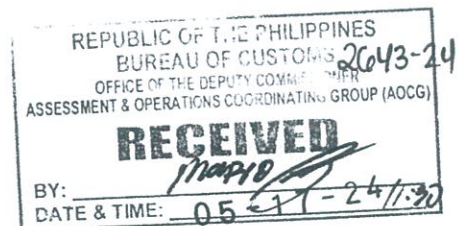
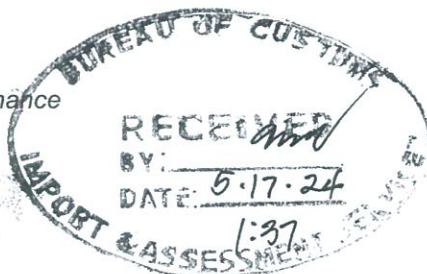
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



5/17

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
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4 6 MAY 2024



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0904.12.10		24-182
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - 5% ad valorem AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 May 2024

4	DESCRIPTION OF GOOD
	“WHITE PEPPER POWDER (20 kg)”
	<p>Based on the finished product specification sheet, ingredient listing, production process flowchart, certificate of analysis, and packing list submitted, subject article is ground white pepper obtained from the dried fruits of <i>Piper nigrum</i>. It is in the form of a creamy yellow powder with dark brown specks and with a pungent, hot and spicy taste. Packed in 20-kg cartons, subject article is used for culinary purposes and as a raw material for seasonings.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 09.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pepper of the genus <i>Piper</i>. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this term includes the seeds or fruits of all pepper plants of the genus <i>Piper</i>, except Cubeb pepper (<i>Piper cubeba</i>) (heading 12.11). The main commercial variety is pepper of the species <i>Piper nigrum</i>, which takes the form of black or white pepper. White pepper is prepared from the nearly ripe fruit from which the pulp and outer coating of the seed have been removed by soaking or slight fermentation. White pepper is also often prepared from black pepper-corns by grinding off the outer parts. White pepper, which is in fact yellowish grey, is not so pungent as black.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0904.12.10, with a Most Favoured Nation (MFN) rate of duty of 7% 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>



2	TCC (AR) NO.
24-182	

<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)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	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

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		24-221
		3	DATE ISSUED
			16 May 2024

4 DESCRIPTION OF GOOD

“AVI VIT RESPIRON”

Based on the qualitative and quantitative composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, production process, product label, and photograph of the product submitted, subject article is an oral solution for poultry composed of propylene glycol, mint, *Eucalyptus globulus*, and carvacrol. Packed in 1-L plastic containers, subject article is added to the drinking water of poultry, or sprayed onto animals, to support their respiratory health and help them overcome post vaccination reactions.

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.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1517.90.90 MFN - 15% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		24-234
		3	DATE ISSUED
			16 May 2024

4 DESCRIPTION OF GOOD

“OIL MIX LC-PUFA TYPE SFS 243 (28 kg)”

Based on the certificate of composition, certificate of analysis, raw material purchasing specifications, manufacturing process flowchart, and packaging information submitted, subject article is a clear, yellowish, oily liquid. It is composed of algal oil, rich in docosahexaenoic acid (DHA) extracted from the biomass of *Schizochytrium sp.* (T18), and high oleic sunflower oil (*Helianthus annuus L.*), with antioxidants (concentrates of natural mixed tocopherols and L-ascorbyl palmitate). Packed in 28-kg drums (net weight), subject article is used as an ingredient in the manufacture of spray-dried milk as a source of DHA.

5 REASONS FOR CLASSIFICATION

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, two or more of animal, vegetable or microbial fats or oils or their fractions.

In view thereof, subject article is classified under AHTN 2022 subheading 1517.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1805.00.00		24-254
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 5% ad valorem AKFTA - Zero		16 May 2024

4 DESCRIPTION OF GOOD

“COCOA POWDER JB850-11”

Based on the product specifications, ingredients list, manufacturing process flowchart, and packing list submitted, subject article is a dark brown cocoa powder composed of cocoa beans, with potassium carbonate as alkalizing agent. It is produced by alkalizing cocoa beans, followed by roasting, grinding, pressing, pulverizing, and crystallization. Packed in 1-kg and 5-kg poly-lined laminated kraft paper bags in carton boxes; in 25-kg or 50-lbs poly-lined multi-walled kraft paper bags; and in 500-kg to 1,000-kg polypropylene fabric bulk bags wrapped in plastic liner, subject article is used as an ingredient in the manufacture of powdered chocolate malt milk drink.

5 REASONS FOR CLASSIFICATION

Heading 18.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers cocoa powder, not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that cocoa powder is obtained by pulverising the partly defatted cocoa paste referred to in heading 18.03. This heading covers only cocoa powder not containing added sugar or other sweetening matter. The heading includes, *inter alia*, cocoa powder obtained after treating the nibs, paste or powder with alkaline substances (carbonate of sodium or potassium, etc.) to increase its solubility (soluble cocoa).

In view thereof, subject article is classified under AHTN 2022 subheading 1805.00.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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:



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2	TCC (AR) NO.
24-254	

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)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.99 MFN - 7% ad valorem		24-263
		3	DATE ISSUED
			16 May 2024

4 DESCRIPTION OF GOOD

“FRIED CHICKEN POWDER IP KARAAGE BATTER MIX”

Based on the product specifications, certificate of analysis, production process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product submitted, subject article is a fried chicken batter mix in the form of a light-orange dry loose powder. It is composed of flour, potato starch, starch acetate, wheat starch, fine salt, sugar, black pepper, Hungarian red pepper, baking powder, glucose, milk powder, and monosodium L-glutamate, among others. Packed in 1-kg plastic bags, subject article is used as a batter mix for *karaage* (Japanese fried chicken).

5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. They may also constitute intermediate preparations for the food industry.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, 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

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REPUBLIC OF THE PHILIPPINES

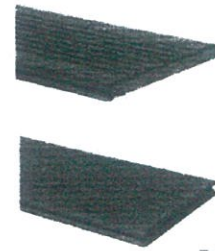
TARIFF COMMISSION

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 4413.00.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-281
		3	DATE ISSUED
			16 May 2024

4	DESCRIPTION OF GOOD
	“DASSO CTECH®”
	<p>Based on the brochure, technical specifications, and video of manufacturing process submitted, subject article is a high-density rectangular bamboo panel. It is produced by drenching treated bamboo strands with phenolic resin (glue), followed by drying, pressing at high temperature and pressure (3,200 tons), cutting to desired sizes, and surface finishing (e.g., sanding and molding, v-grooving, tongue and grooving, and coating with water-based oil). It has a density of 1,150 to 1,200 kg per m³ and is generally intended for outdoor applications such as decking, cladding, and soffit, or as a lumber and wood panel. The decking panels (single- and double-grooved planks) have dimensions (L x W x T) of 1,850 mm x 137 mm x 18 mm to 40 mm.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 6 to Chapter 44 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that subject to Note 1 to the Chapter and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.</p> <p>Heading 44.13 of the AHTN 2022 covers densified wood, in blocks, plates, strips or profile shapes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that densified wood covered by this heading has been chemically or physically treated to increase its density or hardness and improve its mechanical strength or resistance to chemical or electrical agencies. Such wood may be solid or consist of several layers bonded together, in the latter case the treatment applied being in excess of that required merely to produce a good bond between the layers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4413.00.00, 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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<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 3004.39.00 MFN - 1% ad valorem		24-291
		3	DATE ISSUED
			16 May 2024

4 DESCRIPTION OF GOOD

“SAIZEN® LIQUID 6 mg/1.03 mL (5.83 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 6 mg somatotropin rDNA per 1.03 mL solution (equivalent to 5.83 mg somatotropin per 1 mL solution). The growth hormone somatotropin 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 absent 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 cm³, 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

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem PJEP - Zero AJCEPA - Zero RCEP - Zero		24-319
		3	DATE ISSUED
			16 May 2024

4	DESCRIPTION OF GOOD
	<p>“SUGAR’D”</p> <p>Based on the ingredients list, product brochure, certificate of analysis, and photograph of the product submitted, subject article is a dietary supplement in the form of a tablet. It is composed of malted barley syrup, <i>Echeveria glauca</i> extract powder, <i>Dioscorea villosa</i> extract powder, <i>Camellia sinensis</i> leaf extract, fish collagen peptide, <i>Gymnema sylvestre</i> extract powder, <i>Garcinia cambogia</i> extract, <i>Morus alba</i> leaf extract, <i>Salacia reticulata</i> extract powder, fermented <i>Equus caballus</i> placenta extract powder, <i>Phaseolus vulgaris</i> extract, microcrystalline cellulose, calcium stearate, silicon dioxide, pyridoxine hydrochloride, thiamine mononitrate, and riboflavin. Packed in boxes containing white-colored plastic bottles with 90 tablets each, three tablets are to be taken orally 30 minutes before meals, to inhibit the absorption of sugar into the bloodstream, maintain stable sugar level, and support healthy after-meal blood sugar level.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients.</p>



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These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA), rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form "AJ"; 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

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.