



AOCG Memo No. 93-2024

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

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :** *[Signature]*  
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
(TCC/AR)

**DATE :** 29 April 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 24 April 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1059	"GROUND PAPRIKA 105 ASTA STEAM STERILIZED"	0904.22.90	MFN – 20% ad valorem
23-1063	"GROUND PAPRIKA SMOKED STEAM STERILIZED"	0904.22.90	MFN – 20% ad valorem
24-155	"AVI VIT 200 HEPATOBOOSTER"	2309.90.20	MFN - Zero
24-164	"MTB-100®"	2309.90.20	MFN - Zero
24-176	"AMINOGEN YEAST 60%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-219	"AGRISELENOVIT"	2309.90.20	MFN - Zero
24-220	"LOVIT PHOS LIQUID"	2309.90.20	MFN - Zero
24-223	"EFFIXIENCE"	2309.90.20	MFN - Zero

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

mb



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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
24-262	"FLAVE POWDER"	3824.99.60	MFN – 3% ad valorem
24-268	"CHOBANI® FLIP® ALMOND COCO LOCO"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
24-269	"CHOBANI® 0.5% BLUEBERRY"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
24-283	"CHRISTMAS BALLS"	9505.10.00	MFN – 10% ad valorem ACFTA - Zero* RCEP - Zero*

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



REC'D  
 OFFICE OF THE  
 ASSESSMENT & OPERATIONS  
 BY: Arnes Y. de  
 DATE & TIME: 04-25-24

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**MASTER COPY**

Ref. No. 24-035

09-48173

24 April 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

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

BUREAU OF CUSTOMS  
 MESSAGE CENTER  
**RECEIVED**  
 APR 25 2024  
 BY: A. LIBARLOS TIME: 10:48

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. 23-1059, 23-1063, 24-155, 24-164, 24-176, 24-219, 24-220, 24-223, 24-262, 24-268, 24-269, and 24-283, issued by this Commission on 24 April 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,

*Digitally signed*

**MARILOU P. MENDOZA**  
 Chairperson

Encl: *As stated*

cc: *The Secretary*  
*Department of Finance*  
*Manila*

BUREAU OF CUSTOMS  
**RECEIVED**  
 BY: [Signature]  
 DATE: 4-26-24  
 TIME: 2:19

4/26






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 0904.22.90 MFN - 20% ad valorem		23-1059
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GROUND PAPRIKA 105 ASTA STEAM STERILIZED”</b>
	Based on the technical data sheet, quality assurance sheet, production process flowchart, product label, and photograph of the product submitted, subject article consists of ground, steam-sterilized, and dried ripe fruits of <i>Capsicum annuum</i> L. in the form of a light- to dark-red powder with a slightly sweet flavour. Packed in 25-kg kraft bags with inner polyethylene liner, subject article is used as a spice seasoning and as a ready-to-eat condiment.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 09.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that fruits of the genus <i>Capsicum</i> generally belong to the species <i>Capsicum frutescens</i> or <i>Capsicum annuum</i> and include two main groups, the chillies and the paprikas. There are many varieties (Cayenne pepper, Sierra Leone and Zanzibar pepper, Spanish and Hungarian paprika, etc.). These fruits share the common characteristic of a bitter, strong, burning and long-lasting flavour; however there are other varieties of the genus <i>Capsicum</i> which do not have a pungent odour (e.g., <i>Capsicum annuum</i> var. <i>grossum</i>).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0904.22.90, with a Most Favoured Nation (MFN) rate of duty of 20% 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>

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0904.22.90 MFN - 20% ad valorem		23-1063
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GROUND PAPRIKA SMOKED STEAM STERILIZED”</b>
	<p>Based on the technical data sheet, quality assurance sheet, production process flowchart, product label, and photograph of the product submitted, subject article is a light to dark brownish-red powder with a slightly sweet and smoked flavour. It is produced from dried and cleaned ripe fruits of <i>Capsicum annuum</i> L. smoked with holm oak wood fire, followed by steam sterilization, milling, and drying. Packed in 25-kg kraft bags with inner polyethylene liner, subject article is used as a spice seasoning and as a ready-to-eat condiment.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 09.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that fruits of the genus <i>Capsicum</i> generally belong to the species <i>Capsicum frutescens</i> or <i>Capsicum annuum</i> and include two main groups, the chillies and the paprikas. There are many varieties (Cayenne pepper, Sierra Leone and Zanzibar pepper, Spanish and Hungarian paprika, etc.). These fruits share the common characteristic of a bitter, strong, burning and long-lasting flavour; however there are other varieties of the genus <i>Capsicum</i> which do not have a pungent odour (e.g., <i>Capsicum annuum</i> var. <i>grossum</i>).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0904.22.90, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><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>
	AHTN 2309.90.20 MFN - Zero		24-155
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2024

**4 DESCRIPTION OF GOOD**

**“AVI VIT 200 HEPATOBOOSTER”**

Based on the product brochure, Veterinary Drug and Product Declaration Form and Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a supplementary liquid solution for poultry drinking water. It is composed of vitamins B<sub>1</sub>, B<sub>2</sub>, B<sub>6</sub>, B<sub>12</sub>, C and K, biotin, carnitine, inositol, methionine, and sorbitol. Packed in 1-L plastic containers, subject article is added at a dosage of 1 liter per 1,000 liters of drinking water to, among others, support liver and kidney function of poultry and improve fertility, hatchability, and production performance of layers.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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 2309.90.20 MFN - Zero		24-164
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2024

**4 DESCRIPTION OF GOOD**

**“MTB-100®”**

Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of formulation and guarantee, method of manufacture, safety data sheet, product label, and photograph of the product submitted, subject article is a feed premix in the form of a free-flowing, light tan powder. It contains 22% (minimum) crude protein and is composed of hydrolyzed yeast, corn distillers dried grains with solubles, hydrated sodium calcium aluminosilicate, and calcium carbonate. Packed in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg and 25-kg bags; in 200-kg drums; and in 1,000-kg tote bags, subject article is added to animal feeds at a rate of 0.5 to 2 kg per ton of feeds, as a natural toxin adsorbent.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		24-176
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“AMINOGEN YEAST 60%”</b></p> <p>Based on the material safety data sheets, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product composition, manufacturing process flowchart, certificate of analysis, and product label submitted, subject article is a feed ingredient in the form of a light brown powder containing, at minimum, 60% crude protein. It is produced by the solid fermentation of sterilized raw materials (rice bran powder, wheat bran powder, distiller’s dried grains with soluble matter, sugars and glutamic acid extracted from molasses, and monosodium glutamate powder) with <i>Candida utilis</i>. Packed in 25-kg bags, subject article is added to feeds of poultry, swine, and aquaculture species at a dosage of 1% to 5% per ton of feeds, as a source of protein.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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>

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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 2309.90.20 MFN - Zero		24-219
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2024

**4 DESCRIPTION OF GOOD**

**“AGRISELENOVIT”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), standard composition, conformity certificate, product brochure, and product label submitted, subject article is a liquid nutritional supplement for animals composed of vitamin E, sodium selenite, glyceryl polyethylene glycol ricinoleate, butylhydroxytoluene, citric acid, potassium sorbate, and water, among others. Packed in 1-L plastic bottles, subject article can be administered directly with a drenching gun, or mixed in the milk or drinking water of animals, to help in reproduction, prevent muscular dystrophy, and enhance immune defense systems.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		24-220
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2024

**4 DESCRIPTION OF GOOD**

**“LOVIT PHOS LIQUID”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of composition, product information sheet, manufacturing process, packaging specification, product label, and photograph of the product submitted, subject article is a liquid mineral premix composed of phosphorus, calcium, magnesium, sodium, manganese, zinc, copper, and water (carrier). Packed in 1-L and 5-L bottles, subject article is added to drinking water of poultry at a dosage of 1 to 2 L per 1,000 L of water for 3 to 5 consecutive days, to improve the skeletal strength of the animals and the quality of eggshell, and to decrease the pH-value of drinking water for efficient digestion.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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 2309.90.20</b> <b>MFN - Zero</b>		<b>24-223</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>24 April 2024</b>

**4 DESCRIPTION OF GOOD**

**“EFFIXIENCE”**

Based on the certificate of formula, Veterinary Drug and Product Declaration Form and Certificate of Product Registration from the Bureau of Animal Industry (BAI), product data sheet, production process flow diagram, product label, and photograph of the packaging submitted, subject article is a probiotic feed premix in the form of a fine white powder. It is composed of *Bacillus pumilus* and calcium carbonate (carrier). Packed in 20-kg carton boxes containing four 5-kg aluminium inner bags, subject article is added to poultry feeds, typically at 50 g per ton of complete feeds, to enhance the nutrition of feeds and support animal health.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.99.60 MFN - 3% ad valorem		24-262
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FLAVE POWDER”</b>
	<p>Based on the product specifications, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, and photograph of the product submitted, subject article is a food additive (flavouring) in the form of a white or pale-cream powder. It consists of monosodium L-glutamate and sodium 5'-inosinate + sodium 5'-guanylate. Subject article is packed in corrugated boxes containing 1-kg aluminium foil bags.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.60, 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>FOR THE COMMISSION</p> <p style="text-align: right;"><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>





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 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		24-268
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2024

**4 DESCRIPTION OF GOOD**

**“CHOBANI® FLIP® ALMOND COCO LOCO”**

Based on the product specifications, production process flow diagram, and photograph of the product submitted, subject article is a coconut-flavoured thick, creamy Greek yogurt with honey-roasted salted almond slices and dark chocolate pieces (as separate toppings). It is made from low fat coconut yogurt (skim milk, water, sugar, cream, coconut, vegetable gums, natural flavours, acidity regulator, and live cultures), honey-roasted salted almonds, and dark chocolate. Subject article is packed in 140-g plastic tubs with two compartments.



**5 REASONS FOR CLASSIFICATION**

Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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



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 0403.20.91</b> <b>MFN - 7% ad valorem</b> <b>AANZFTA - Zero</b> <b>RCEP - Zero</b>		<b>24-269</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>24 April 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“CHOBANI® 0.5% BLUEBERRY”</b></p> <p>Based on the product specifications, production process flow diagram, and photograph of the product submitted, subject article is a thick, creamy Greek yoghurt, with blueberry fruit preparation at the bottom. It is made from skim milk, sugar, blueberries, water, vegetable gums, natural flavours, acidity regulators, mineral salt, and live cultures. Containing less than 0.5% fat, subject article is packed in 100-g plastic tubs.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; 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  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                  Chairperson</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.*



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 9505.10.00 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		24-283
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CHRISTMAS BALLS”</b>
	<p>Based on the brochure, technical specifications, and samples submitted, subject articles are shiny red, golden, or silver Christmas balls made from polypropylene material. These balls have diameters ranging from 40 mm to 70 mm, with a crown on top that has a hole to which a wire/string or other Christmas ornaments can be attached. Subject articles are packed in a box containing 1,000 pieces of Christmas balls.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 95.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, festive, carnival or other entertainment articles, which in view of their intended use are generally made of non-durable material. They include festive decorations used to decorate rooms, tables, etc. (such as garlands, lanterns, etc.); decorative articles for Christmas trees (tinsel, coloured balls, animals and other figures, etc); cake decorations which are traditionally associated with a particular festival (e.g., animals, flags).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 9505.10.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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><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>