



AOCG Memo No. **98-2024**

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 :** 02 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 29 April 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-184	"SEMALEX® H+ LIQUID"	3824.99.99	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 3% ad valorem* AKFTA – Zero* RCEP – Zero*
24-185	"AZELOGLICINA®"	2917.13.00	MFN – 3% ad valorem
24-225	"GLITTERS"	3926.90.99	MFN – 15% ad valorem ACFTA – 15% ad valorem* RCEP – 10% ad valorem*

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



Gate 3, South Harbor, Port Area, Manila 1018

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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
24-245	"AA2G™"	2936.27.00	MFN – 1% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**





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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09-48245

Ref. No. 24-039

29 April 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-184, 24-185, 24-225, and 24-245, issued by this Commission on 29 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,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR  
IAS

**RECEIVED**  
By: *[Signature]*  
Date: 4/30  
Time:

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & RISK COORDINATING GROUP (AOCG)  
**RECEIVED** 2274  
*AMA 1040*  
DATE & TIME: 04-30-24

MESSAGE CENTER  
**RECEIVED**  
APR 29 2024  
BY: G. BUNGAN  
TIME: 11:32

BUREAU OF CUSTOMS  
**RECEIVED**  
DATE: 4.30.24  
TIME: 3:10



29 APR 2024



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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.	
<p style="text-align: center;">AHTN 3824.99.99</p> <p>MFN - 3% ad valorem                      ATIGA - Zero  AANZFTA - Zero                              ACFTA - Zero  AHKFTA - Zero                                AIFTA - Zero  AJCEPA - 3% ad valorem                AKFTA - Zero  RCEP - Zero</p>		24-184	3	DATE ISSUED
		29 April 2024		

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“SEMALOX® H+ LIQUID”</b></p> <p>Based on the certificate of composition, product information, Certificate of Product Registration from the Bureau of Animal Industry (BAI), material safety data sheet, product label, and photograph of the product submitted, subject article is a bluish-green liquid composed of organic acids and their salts with added ionic copper. Packed in 1-L and 5-L bottles, subject article is to be dissolved at a rate of 1 mL per 4 L to 5 L of drinking water of poultry and swine, to provide effective water and gut acidification, maintain healthy gut by improving microbial balance, favor enzymatic protein digestion, and improve overall production of livestock.</p> 	

5	REASONS FOR CLASSIFICATION
<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 3824.99.99, 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.
	24-184

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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



BAGONG PILIPINAS

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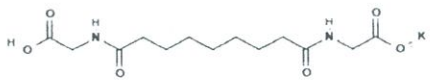
AOCG Memo No. 98-2024 p.6 REPUBLIC OF THE PHILIPPINES

## 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 2917.13.00 MFN - 3% ad valorem		24-185
		<b>3</b>	<b>DATE ISSUED</b>
			29 April 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“AZELOGLICINA®”</b>
	<p>Based on the product composition, technical and safety data sheets, manufacturing process flowchart, product brochure, and packaging information submitted, subject article is an aqueous solution of potassium azeloyl diglycinate, in the form of a clear, colourless to pale yellow liquid. It is a salt of azelaic acid produced from the reaction of azelaic acid, glycine, and potassium hydroxide. Packed in 25-L plastic jerrycans, subject article is used in the manufacture of skin lightening products, brightening serums, greasy skin formulations, and hydrating and firming creams, among others. It has the following chemical structure:</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Notes 1 (a) and 1 (d) 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 to the products mentioned in items (a), (b) or (c) dissolved in water.</p> <p>Heading 29.17 of the AHTN 2022 covers, among others, polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, acyclic polycarboxylic acids and their esters salts and derivatives. It includes azelaic acid. Yellowish to white crystalline powder; used, <i>inter alia</i>, for preparing plastics (alkyd resins, polyamides, polyurethanes) and in other organic syntheses.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2917.13.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>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>



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 3926.90.99 MFN - 15% ad valorem ACFTA - 15% ad valorem RCEP - 10% ad valorem		24-225
		<b>3</b>	<b>DATE ISSUED</b>
			29 April 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GLITTERS”</b>
	<p>Based on the manufacturing process, technical information, safety data sheet, and photographs of the products submitted, subject articles are glitters made primarily of polyethylene terephthalate. These have particle sizes of 1/96 inch and are available in gold, silver, and champagne colours. Packed in 25-kg bags, subject articles are attached to surfaces of balls, artificial leaves, and artificial flowers, among others, to produce decorative handicrafts.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 15% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 10% ad valorem, 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><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2936.27.00 MFN - 1% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero</p>			24-245
		3	DATE ISSUED
		29 April 2024	

4 DESCRIPTION OF GOOD

“AA2G™”

Based on the product specifications, manufacturing process flowchart, product brochure, product label, and safety data sheet submitted, subject article is pure L-Ascorbic Acid 2-Glucoside (or ascorbyl glucoside), a stabilized ascorbic acid derivative produced from the enzymatic reaction between L-ascorbic acid and liquefied starch. It is in the form of an odorless white to yellowish-white crystalline powder with improved water solubility and stability and resistant to discoloration and degradation, while retaining the natural biological functions of vitamin C. Packed tin a 10-kg steel can inside a carton box or in 1-kg bags, subject article is used as a raw material in the manufacture of cosmetic products.

5 REASONS FOR CLASSIFICATION

Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. It includes ascorbyl palmitate. This liposoluble form of vitamin C is also used as an emulsifier and anti-oxidant for fats and oils.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.27.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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.

