



AOCG Memo No. 121-2024


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 : 03 June 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 28 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-342	"WF-2178-CASCADE PLASTIC SHOE BOX"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-350	"GLUCOSE SYRUP 24-29 DE 76% SOLID HALAL"	1702.30.20	MFN – 3% ad valorem AKFTA – Zero* RCEP – Zero*
24-388	"FLAVOR 16940-A"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-404	"TASTE ESSENTIALS (TM) VANILLA POWDER JU-658-434-7 (25 kg)"	3302.10.30	MFN – 1% ad valorem

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



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ACOG Memo No. 121-2024 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-405	"ONION FRIED TYPE FLAVOUR HC-564-714-5"	2106.90.98	MFN – 1% ad valorem
24-408	"VP NUTR X0939 WS WET USE NON-GMO (25 kg)"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-410	"FLAVOR STRAWBERRY TIP"	3302.10.30	MFN – 1% ad valorem
24-412	"VITAMIN PREMIX NUTR 19679 WET USE NGM"	2106.90.73	MFN – 1% 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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

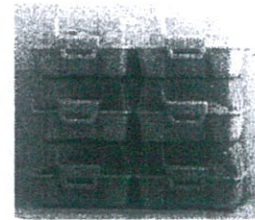
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-342
		3	DATE ISSUED
			28 May 2024

4 DESCRIPTION OF GOOD**"WF-2178 CASCADE PLASTIC SHOE BOX"**

Based on the product composition and use, manufacturing process, technical specifications, product brochure, and photograph of the product submitted, subject article is a shoe storage box made from polypropylene. It consists of a clear or transparent lid and coloured bottom part and lock, and has an overall dimension (L x W x H) of 37 cm x 22.5 cm x 14 cm. Available in different colours, subject article is used in households to keep shoes organized and protected.

**5 REASONS FOR CLASSIFICATION**

Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).

In view thereof, subject article is classified under AHTN 2022 subheading 3924.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 15% ad valorem, 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.





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 1702.30.20 MFN - 3% ad valorem AFKTA - Zero RCEP- Zero		24-350
		3	DATE ISSUED
			28 May 2024

4 DESCRIPTION OF GOOD

“GLUCOSE SYRUP 24-29 DE 76% SOLID HALAL”

Based on the ingredient list, certificate of analysis, manufacturing process flowchart, product data sheet, and packing list submitted, subject article is a glucose syrup in the form of a colorless liquid with a slightly sweet taste. It has a dextrose equivalent (DE) exceeding 20% and fructose content of up to 0.3%. It is produced from raw corn through the liquefaction of corn starch slurry, followed by saccharification, then a series of purification processes, and evaporation. Packed in 20-metric ton flexible containers, subject article is used as a sweetener or thickener for powdered milk drinks.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sugar syrups not containing added flavouring or colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers syrups of all sugars (including lactose syrups and aqueous solutions other than aqueous solutions of chemically pure sugars of heading 29.40), provided they do not contain added flavouring or colouring matter. The principal sugars of this heading are, among others, glucose, which occurs naturally in fruits and honey. The heading includes dextrose (chemically pure glucose) and commercial glucose. Commercial glucose is obtained by hydrolysing starch with acids and/or enzymes. It always contains, in addition to dextrose, a variable proportion of di-, tri- and other polysaccharides (maltose, maltotriose, etc.). It has a reducing sugar content, expressed as dextrose on the dry substance, of not less than 20 %. It is usually in the form of a colourless, more or less viscous liquid (glucose syrup) or of lumps or cakes (glucose aggregates) or of an amorphous powder. It is used mainly in the food industry, in brewing, in tobacco fermentation and in pharmacy.

In view thereof, subject article is classified under AHTN 2022 subheading 1702.30.20, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; 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.

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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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10		24-388
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			28 May 2024

4	DESCRIPTION OF GOOD
	“FLAVOR 16940-A”
	<p>Based on the product composition, technical and safety data sheets, production process flowchart, certification on product use, and photographs of the product, packaging, and product label submitted, subject article is a flavouring preparation in the form of a slightly cloudy, brownish to brown liquid with cognac, prune, vanilla-like, and woody taste. It is composed of flavouring preparations, ethanol, water, natural flavouring substances, nature-identical flavouring substances, and acetic acid. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>




2	TCC (AR) NO.
24-388	

<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)	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

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 3302.10.30 MFN - 1% ad valorem		24-404
		3	DATE ISSUED
			28 May 2024

4	DESCRIPTION OF GOOD
	<p>“TASTE ESSENTIALS(TM) VANILLA POWDER JU-658-434-7 (25 kg)”</p> <p>Based on the technical data sheet, certificate of analysis, ingredients listing, and packing list submitted, subject article is a flavouring preparation composed of vanillin, flavouring preparation, and maltodextrin. It is in the form of a creamy-white to white spray-dried powder. Packed in 25-kg fibreboard boxes, subject article is used as an ingredient in the manufacture of breakfast cereals.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA 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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.98 MFN - 1% ad valorem		24-405
		3	DATE ISSUED
			28 May 2024

4	DESCRIPTION OF GOOD
	“ONION FRIED TYPE FLAVOUR HC-564-714-5”
	<p>Based on the technical data sheet, certificate of analysis, ingredients listing, safety data sheet, and packing list submitted, subject article is a flavouring preparation in the form of a brownish to brown powder with a fried onion taste. It is composed of glucose, vegetable powder, potato maltodextrin, yeast extract, succinic acid, sunflower oil, sugar, and disodium phosphate, among others. Packed in 15-kg fibreboard boxes, subject article is used as a flavouring in the manufacture of seasonings such as Maggi Sinigang.</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 provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">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>





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AOCG Memo No. 121-2024 p. 9

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 2106.90.73</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>			24-408
		3	DATE ISSUED
		28 May 2024	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“VP NUTR X0939 WS WET USE NON-GMO (25 kg)”</p> <p>Based on the product data sheet, product composition, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin premix in the form of a fine, granular, yellow to orange powder. It is composed of thiamine hydrochloride (HCl), riboflavin, niacinamide, vitamin B₆, biotin powder, folic acid powder, vitamin B₁₂, sodium selenite anhydrous, D-calcium pantothenate, and maltodextrin. Packed in 25-kg bags, subject article is used as a source of vitamins in the manufacture of growing-up milk.</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 provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.)</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
24-408	

<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)	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

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 3302.10.30 MFN - 1% ad valorem		24-410
		3	DATE ISSUED
			28 May 2024

4	DESCRIPTION OF GOOD
	“FLAVOR STRAWBERRY TIP”
	<p>Based on the product data sheet, certificate of analysis, ingredient data sheet, manufacturing process flowchart, and packing list submitted, subject article is a flavouring preparation in the form of a white to cream free-flowing powder. It is composed of nature-identical flavourings (including synthetic aromatics), natural flavourings (including natural extracts and natural aromatics), maltodextrin, triacetin, maltose, and modified corn starch. Packed in 15-kg cardboard boxes, subject article is used as a flavouring in the manufacture of powdered beverages.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> 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>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p>AHTN 2106.90.73 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>24-412</p> <p>3 DATE ISSUED</p> <p>28 May 2024</p>
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4 DESCRIPTION OF GOOD

“VITAMIN PREMIX NUTR 19679 WET USE NGM”

Based on the product data sheet, product composition, manufacturing process flowchart, certificate of analysis, confirmation of product use, and packing list submitted, subject article is a vitamin and mineral premix in the form of a pale yellow to yellow-orange powder with a faint odour. It is composed of vitamins (A, B₁, B₂, B₃, B₅, B₆, B₇, B₉, B₁₂, C, E, D₃, and K₁), potassium iodide, and maltodextrin. Packed in a 25-kg foil laminated bag inside a rigid cardboard box, subject article is used as a source of vitamins and minerals in the manufacture of follow-up milk products.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION
Digitally signed
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 21-2024 p. 13



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

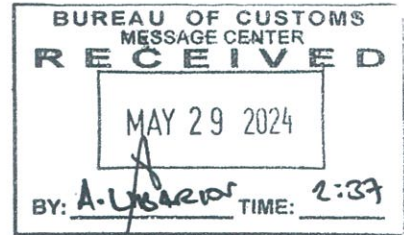
00-48877

Ref. No. 24-054

28 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**:

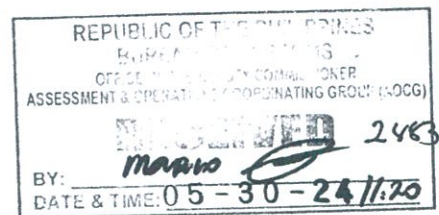
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-342, 24-350, 24-388, 24-404, 24-405, 24-408, 24-410, and 24-412, issued by this Commission on 28 May 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Mariou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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