



AOCG Memo No. 141-2024


REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY

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 : 05 July 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 03 July 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-442	"CORN GLUTEN MEAL 60%"	2303.10.90	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-443	"POULTRY BLOOD MEAL"	0511.99.90	MFN – 3% ad valorem
24-451	"NUBIBIND®"	2530.90.90	MFN – 3% ad valorem
24-452	"TENAX UNIVERSAL COLORING PASTE BLUE"	3212.90.29	MFN – 3% ad valorem
24-454	"TENAX UNIVERSAL COLORING PASTE BROWN (MARRONE)"	3212.90.29	MFN – 3% ad valorem
24-455	"TENAX UNIVERSAL COLORING PASTE YELLOW (GIALLA)"	3212.90.29	MFN – 3% ad valorem

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

For information, guidance and strict compliance.

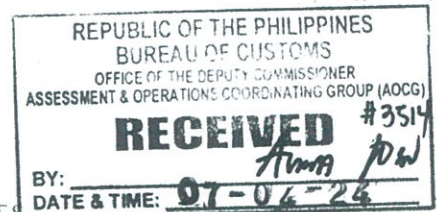
CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

MASTER COPY



AOCG Memo No. 141-2024 p.2

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

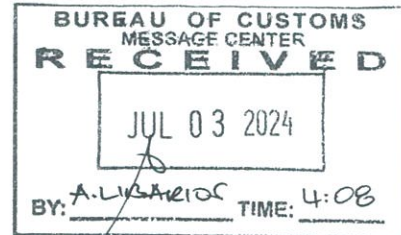
Ref. No. 24-066

09-49626

03 July 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-442, 24-443, 24-451, 24-452, 24-454 and 24-455, issued by this Commission on 03 July 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

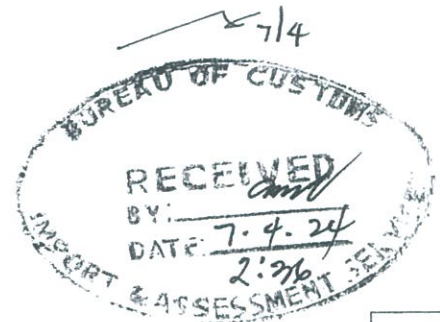
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



03 JUL 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 2303.10.90 MFN - Zero ACFTA - Zero RCEP - Zero		24-442
		3	DATE ISSUED
			03 July 2024

4	DESCRIPTION OF GOOD
	“CORN GLUTEN MEAL 60%”
	<p>Based on the product and material safety data sheets, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and certificate of composition submitted, subject article is a corn gluten meal containing, at minimum, 60% protein. It is in the form of yellow to light yellow granules obtained as a by-product of corn starch and corn syrup production. Packed in 50-kg woven plastic bags and in 1-ton big bags, subject article is used as an additive for animal feeds as a source of protein.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, <i>inter alia</i>, residues of starch manufacture and similar residues (from maize (corn), rice, potatoes, etc.) consist largely of fibrous and protein substances usually presented in the form of pellets or meal but occasionally as cake. They are used for animal fodder or as fertilisers; some of these residues (e.g., maize steeping liquors) are used in the production of cultures for the manufacture of antibiotics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2303.10.90, 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 Digitally signed <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>





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 0511.99.90 MFN - 3% ad valorem		24-443
		3	DATE ISSUED
			03 July 2024

4	DESCRIPTION OF GOOD
	“POULTRY BLOOD MEAL”
	<p>Based on the technical information sheet, manufacturing process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of analysis, and product label submitted, subject article is a blood meal powder containing, at minimum, 88% crude protein. It is produced by coagulating poultry blood, followed by centrifugation, drying, sieving, and grinding. Packed in 1.2-ton big bags, subject article is used as a source of protein in livestock, aquaculture, and pet food rations.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 05.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, animal products not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes animal blood, liquid or dried, edible or not.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0511.99.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: right;"></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>



J.

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 2530.90.90 MFN - 3% ad valorem		24-451
		3	DATE ISSUED
			03 July 2024

4 DESCRIPTION OF GOOD

“NUBIBIND®”

Based on the technical information sheet, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), material safety data sheet, production flowchart, and photograph of the packaging submitted, subject article is a free-flowing, ivory white powder produced from the drying and milling of natural minerals and containing, at minimum, 95% clinoptilolite (natural zeolite of the Heulandite type). Packed in 25-kg bags, subject article is a mycotoxin binder added to animal feeds at a dosage of 1 to 3 kg per ton of feeds, for the prevention of mycotoxins in feeds and feed ingredients.

5 REASONS FOR CLASSIFICATION

Note 1 to Chapter 25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

Heading 25.30 of the AHTN 2022 covers mineral substances not elsewhere specified or included.

In view thereof, subject article is classified under AHTN 2022 subheading 2530.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

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.






MASTER COPY
[Handwritten signature]


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 3212.90.29 MFN - 3% ad valorem		24-452
		3	DATE ISSUED
			03 July 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“TENAX UNIVERSAL COLORING PASTE BLUE”</p> <p>Based on the technical data sheet, product label, test report, packaging information, and photograph of the product submitted, subject article is a blue colouring paste composed of polyester polymer resin, silicate compounds, phenol, talc, chlorite, and maleic anhydride. Packed in boxes containing 54 pieces of 75-mL tubes, subject article is used to impart colour to polyester and epoxy adhesives and is added to the adhesive alone or in combination with other colouring pastes to obtain the desired hue.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 32.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, dyes and other colouring matter put up in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these are non-film forming products which normally consist of mixtures of colouring matter with other substances (e.g., inert diluents, surface-active products which encourage the penetration and fixation of the colouring matter). Mordants are also sometimes added. They fall here only if : (1) In packings for retail sale (e.g., sachets of powder, bottles of liquid) put up for use as dyes, or (2) In forms (e.g., balls, tablets or the like) clearly designed for retail sale.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3212.90.29, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <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>





rf.

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY AHTN 3212.90.29 MFN - 3% ad valorem	2 TCC (AR) NO. 24-454
	3 DATE ISSUED 03 July 2024

4 DESCRIPTION OF GOOD

“TENAX UNIVERSAL COLORING PASTE BROWN (MARRONE)”

Based on the technical data sheet, product label, test report, packaging information, and photograph of the product submitted, subject article is a brown colouring paste composed of polyester polymer resin, yellow pigment, red pigment, carbon black, and maleic anhydride. Packed in boxes containing 54 pieces of 75-mL tubes, subject article is used to impart colour to polyester and epoxy adhesives and is added to the adhesive alone, or in combination with other colouring pastes, to obtain the desired hue.



5 REASONS FOR CLASSIFICATION

Heading 32.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, dyes and other colouring matter put up in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these are non-film forming products which normally consist of mixtures of colouring matter with other substances (e.g., inert diluents, surface-active products which encourage the penetration and fixation of the colouring matter). Mordants are also sometimes added. They fall here only if : (1) In packings for retail sale (e.g., sachets of powder, bottles of liquid) put up for use as dyes, or (2) In forms (e.g., balls, tablets or the like) clearly designed for retail sale.

In view thereof, subject article is classified under AHTN 2022 subheading 3212.90.29, 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
 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 AHTN 3212.90.29 MFN - 3% ad valorem	2 TCC (AR) NO. 24-455
	3 DATE ISSUED 03 July 2024

4 DESCRIPTION OF GOOD “TENAX UNIVERSAL COLORING PASTE YELLOW (GIALLA)” <p>Based on the technical data sheet, product label, test report, packaging information, and photograph of the product submitted, subject article is a yellow colouring paste composed of polyester polymer resin, white pigment, yellow pigment, fatty acids, and maleic anhydride. Packed in boxes containing 54 pieces of 75-mL tubes, subject article is used to impart colour to polyester and epoxy adhesives and is added to the adhesive alone, or in combination with other colouring pastes, to obtain the desired hue.</p>	
--	---

5 REASONS FOR CLASSIFICATION <p>Heading 32.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, dyes and other colouring matter put up in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these are non-film forming products which normally consist of mixtures of colouring matter with other substances (e.g., inert diluents, surface-active products which encourage the penetration and fixation of the colouring matter). Mordants are also sometimes added. They fall here only if : (1) In packings for retail sale (e.g., sachets of powder, bottles of liquid) put up for use as dyes, or (2) In forms (e.g., balls, tablets or the like) clearly designed for retail sale.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3212.90.29, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>
--