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AOCG Memo No. 168 - 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 :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 30 August 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 27 August 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-036	"NESTLE® MILO® ACTIV-GO® GAO KOSONG (600 kg)"	1901.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
24-449	"SAMSUNG OVEN, MODEL: NV7B4545UAK/PE"	8516.60.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-450	"SAMSUNG OVEN, MODEL: NV7B44205AS/PE"	8516.60.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-465	"FINISH LINE® IRON POWER®"	2309.90.20	MFN - Zero
24-479	"BACTOCELL DRINK"	2309.90.20	MFN - Zero
24-531	"VITAMIN PREMIX DAIRY 9426 WET USE NON-GMO (25 kg)"	2936.90.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-532	"RAISIN (12 kg)"	0806.20.00	MFN – 3% ad valorem
24-534	"ST FORMULA CORROSION-PROOF ANCHOR"	7308.90.99	MFN – 10% ad valorem PJEP A – Zero* AJCEPA – Zero* RCEP – Zero*
24-564	"PURINA® FANCY FEAST® PETITE DELIGHTS WITH GRILLED CHICKEN"	2309.10.10	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-565	"PURINA® FANCY FEAST® PETITE DELIGHTS WITH GRILLED COD"	2309.10.10	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



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AOCG Memo No. 168-2024 p.3

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-566	"PURINA® FANCY FEAST® PETITE DELIGHTS WITH GRILLED SALMON"	2309.10.10	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-567	"PURINA® FANCY FEAST® PETITE DELIGHTS WITH GRILLED TUNA"	2309.10.10	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-570	"NESTLE HEALTHSCIENCE® BOOST® FIBRE VANILLA FLAVOUR (800 g)"	2106.90.99	MFN – 7% ad valorem

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-080

27 August 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 13 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-036, 24-449, 24-450, 24-465, 24-479, 24-531, 24-532, 24-534, 24-564, 24-565, 24-566, 24-567, and 24-570, issued by this Commission on 27 August 2024. These Advance Ruling 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*





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 1901.90.99</b>		<b>24-036</b>
	MFN - 7% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - Zero AJCEPA - Zero              AKFTA - 7% ad valorem RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>27 August 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NESTLE® MILO® ACTIV-GO® GAO KOSONG (600 kg)”</b>
	<p>Based on the ingredients list, manufacturing process flowchart, packing list, and photograph of the product submitted, subject article is a chocolate-flavoured powdered malt drink composed of PROTOMALT®, skimmed milk powder, cocoa powder (up to 15%), palm oil, whole milk powder, minerals, and vitamins. It is to be dissolved in water before consumption and is intended for children ages 7 to 12 years. Subject article is to be imported in 600-kg big bags and is to be repacked for retail sale.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40% by weight of cocoa calculated on a totally defatted basis. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations. The heading includes, <i>inter alia</i>, preparations such as malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem 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.
	24-036

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)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	7	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.



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

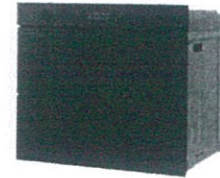
<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8516.60.90</b>		<b>24-449</b>
	MFN - 7% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - 5% ad valorem AJCEPA - Zero               AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>27 August 2024</b>

**4 DESCRIPTION OF GOOD**

**“SAMSUNG OVEN, MODEL: NV7B4545UAK/PE”**

Based on the technical specifications submitted, subject article is a domestic-type oven with dual cooking zone (upper and lower) incorporating the functions of *air sous vide*, convection, grilling, air frying, steam cooking, and heating. It has a drop-down glass door, dual cooking layer, ceramic enamel-coated cavity, and a dual dial and touch control panel. Provided with 40 single and 10 dual auto cooking programs, subject article has the following specifications:

<b>Oven capacity (L)</b>	76
<b>Maximum Output Rating (W)</b>	3,300
<b>Convection Power Rating (W)</b>	1,200
<b>Halogen Interior Lamp Power Rating (W)</b>	25 / 40
<b>Electrical Requirements</b>	220 V / 60 Hz
<b>Cavity Dimension (WxHxD) (mm)</b>	560 x 579 x 549
<b>Gross weight (kg)</b>	43.7



It comes with a baking tray, wire rack, meat probe, telescopic rail, and steam tray.

**5 REASONS FOR CLASSIFICATION**

Heading 85.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. Certain of these have been referred to in previous parts of this Explanatory Note (e.g., electric fires, geysers, hair dryers, smoothing irons, etc.). Others include other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).

In view thereof, subject article is classified under AHTN 2022 subheading 8516.60.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

2	TCC (AR) NO.
	24-449

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

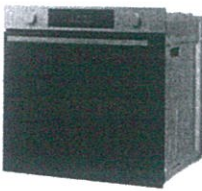
**Note:** In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also 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	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;"><b>AHTN 8516.60.90</b></p> <p>MFN - 7% ad valorem      ATIGA - Zero                  AANZFTA - Zero            ACFTA - Zero                  AHKFTA - Zero              AFTA - 5% ad valorem                  AJCEPA - Zero              AKFTA - Zero                  RCEP – Zero</p>	2	<b>TCC (AR) NO.</b> <p style="text-align: center;">24-450</p>
		3	<b>DATE ISSUED</b>  <p style="text-align: center;">27 August 2024</p>

4	<b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“SAMSUNG OVEN, MODEL: NV7B44205AS/PE”</b></p> <p>Based on the technical specifications submitted, subject article is a domestic-type oven with dual cooking zone (upper and lower) incorporating the functions of <i>air sous vide</i>, convection, grilling, air frying, steam cooking, and heating. It has a drop-down glass door, dual cooking layer, ceramic enamel-coated cavity, and a dual dial and touch control panel. Provided with 40 single and 10 dual auto cooking programs, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Oven Capacity (L)</td> <td>76</td> </tr> <tr> <td>Maximum Output Rating (W)</td> <td>3,300</td> </tr> <tr> <td>Convection Power Rating (W)</td> <td>1,200</td> </tr> <tr> <td>Halogen Interior Lamp Power Rating (W)</td> <td>25 / 40</td> </tr> <tr> <td>Electrical Requirements</td> <td>220 V / 60 Hz</td> </tr> <tr> <td>Cavity Dimension (WxHxD) (mm)</td> <td>560 x 579 x 549</td> </tr> <tr> <td>Gross Weight (kg)</td> <td>39.8</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div> <p>It comes with baking trays and wire racks.</p>	Oven Capacity (L)	76	Maximum Output Rating (W)	3,300	Convection Power Rating (W)	1,200	Halogen Interior Lamp Power Rating (W)	25 / 40	Electrical Requirements	220 V / 60 Hz	Cavity Dimension (WxHxD) (mm)	560 x 579 x 549	Gross Weight (kg)	39.8
Oven Capacity (L)	76														
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Cavity Dimension (WxHxD) (mm)	560 x 579 x 549														
Gross Weight (kg)	39.8														

5	<b>REASONS FOR CLASSIFICATION</b>  <p>Heading 85.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. Certain of these have been referred to in previous parts of this Explanatory Note (e.g., electric fires, geysers, hair dryers, smoothing irons, etc.). Others include other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8516.60.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>
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2	TCC (AR) NO.
24-450	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

**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 2309.90.20 MFN - Zero		24-465
		<b>3</b>	<b>DATE ISSUED</b>
			27 August 2024

**4 DESCRIPTION OF GOOD**

**“FINISH LINE® IRON POWER®”**

Based on the certificate of composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, manufacturing process flowchart, technical specifications, product label, and packaging information submitted, subject article is an iron-rich feed premix in the form of an opaque, dark-orange liquid. It is composed of water, ethyl alcohol, ferrous sulfate, citric acid, xanthan gum, niacinamide, d-calcium pantothenate, sorbitol, and vitamin B12 supplement, among others. Packed in 128-fluid ounce (fl. oz.) or 64-fl. oz. plastic gallons, or in 5-gallon pails, subject article is to be fed at a rate of 2-oz daily to colts, yearlings, and mature horses, as an aid in preventing iron deficiency anemia.



**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). 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

*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)

<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		24-479
		<b>3</b>	<b>DATE ISSUED</b>
			27 August 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BACTOCELL DRINK”</b>
	<p>Based on the manufacturing process flowchart, certificate of formula, product data sheet, Veterinary Drug and Product Declaration Form and Certificate of Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a beige to yellowish powder consisting of live bacteria <i>Pediococcus acidilactici</i>, inactive yeast extract of <i>Saccharomyces cerevisiae</i>, and sodium chloride. Packed in 5-kg cardboard boxes containing 25 pieces of 200-g aluminium sachets, subject article is to be mixed with drinking water of swine and poultry, to enhance the nutrition and support health of animals by regulating their intestinal microflora and by protecting them against non-beneficial bacteria.</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, 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.</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.</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> <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 2936.90.00 MFN - Zero ACFTA - Zero RCEP - Zero		24-531
		<b>3</b>	<b>DATE ISSUED</b>
			27 August 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“VITAMIN PREMIX DAIRY 9426 WET USE NON-GMO (25 kg)”</b></p> <p>Based on the product specification sheet, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin premix in the form of a fine granular powder. It is composed of vitamins (A, B<sub>1</sub>, B<sub>6</sub>, B<sub>12</sub>, C, D<sub>3</sub>, and folic acid), and maltodextrin (carrier). Packed in 25-kg aluminium-laminated bags, subject article is a source of vitamins used in the production of ambient dairy products.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (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 intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, 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 Certificate of Origin (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> <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 0806.20.00 MFN - 3% ad valorem		24-532
		<b>3</b>	<b>DATE ISSUED</b>
			27 August 2024

**4 DESCRIPTION OF GOOD**

**“RAISIN (12 kg)”**

Based on the specifications sheet, manufacturing process flowchart, packing list, and certificate of conformance for end products submitted, subject article consists of dark-brown sun-dried, Turkish raisins made from seedless grapes of the *Vitis Vinifera L.* variety. The dried grapes are stemmed, washed, capstemmed, coated with vegetable oil to prevent the fruits from sticking together, and sized. Packed in 12-kg polyethylene-lined cardboard boxes, subject article is used as an ingredient in the manufacture of breakfast cereals.

**5 REASONS FOR CLASSIFICATION**

Note 3 (b) to Chapter 8 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes, among others, to improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Heading 08.06 of the AHTN 2022 covers grapes, fresh or dried. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers dried grapes, the principal kinds being those known as “currants”, “sultanas”, “Izmir”, “Thompson” or the so-called “seedless” raisins (all of which are substantially without pips) and the large raisins with seeds, such as “Muscatel”, “Malaga”, “Denia”, “Damascus”, “Lexir” or “Gordo” raisins.

In view thereof, subject article is classified under AHTN 2022 subheading 0806.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<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 7308.90.99</b> <b>MFN - 10% ad valorem</b> <b>PJEPA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP - Zero</b>		<b>24-534</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 August 2024</b>

**4 DESCRIPTION OF GOOD****“ST FORMULA CORROSION-PROOF ANCHOR”**

Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a structural corrosion-proof anchor consisting of a stainless steel (or specific steel-grade) anchor bar, a structural steel spiral rod, an anchor cap (made of plastics or fibre-reinforced polymer and structural steel), and a synthetic rubber packing. To be used in bridge infrastructures, subject article is designed to resist corrosion and provide a stable anchoring solution by securely fastening materials to concrete, thereby ensuring structural stability and efficient load transfer.

**5 REASONS FOR CLASSIFICATION**

Heading 73.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 7308.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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**  
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 2309.10.10</b>		<b>24-564</b>
	<b>MFN - 5% ad valorem</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - Zero</b> <b>AKFTA - Zero</b>		<b>27 August 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PURINA® FANCY FEAST® PETITE DELIGHTS WITH GRILLED CHICKEN”</b>
	<p>Based on the formula certificate, manufacturing process flow diagram, product label, and photograph of the product submitted, subject article is a gourmet wet cat food. It is made from chicken frame, wheat gluten, lamb liver, poultry meal, amino acids, vitamins and minerals, chicken meat, thickeners, poultry oil, sugars, and non-artificial colour. Packed in 50-g pouches, subject article is to be fed to adult cats at 1.5 pouches per day per kilogram of bodyweight, to provide complete and balanced nutrition.</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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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.
24-564	

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<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 2309.10.10</b>		<b>24-565</b>
	MFN - 5% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>27 August 2024</b>

**4 DESCRIPTION OF GOOD**

**“PURINA® FANCY FEAST® PETITE DELIGHTS WITH GRILLED COD”**

Based on the formula certificate, manufacturing process flow diagram, product specifications, product label, and photograph of the product submitted, subject article is a gourmet wet cat food. It is made from wheat gluten, chicken frame, lamb liver, poultry meal, amino acids, minerals and vitamins, cod, thickeners, poultry oil, sugars, and non-artificial colour. Packed in 50-g pouches, subject article is to be fed to adult cats at 1.5 pouches per day per kilogram of bodyweight, to provide complete and balanced nutrition.



**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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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:





2	TCC (AR) NO.
24-565	

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<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 2309.10.10</b>		<b>24-566</b>
	<b>MFN - 5% ad valorem</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - Zero</b> <b>AKFTA - Zero</b>		<b>27 August 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PURINA® FANCY FEAST® PETITE DELIGHTS WITH GRILLED SALMON”</b>
	<p>Based on the formula certificate, manufacturing process flow diagram, product specifications, product label, and photograph of the product submitted, subject article is a gourmet wet cat food. It is made from wheat gluten, chicken frame, lamb liver, poultry meal, chicken meat, amino acids, minerals and vitamins, salmon, thickeners, poultry oil, sugars, and non-artificial colour. Packed in 50-g pouches, subject article is to be fed to adult cats at 1.5 pouches per day per kilogram of bodyweight, to provide complete and balanced nutrition.</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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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.
24-566	

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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BAGONG PILIPINAS

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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 2309.10.10</b>		<b>24-567</b>
	<b>MFN - 5% ad valorem</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - Zero</b> <b>AKFTA - Zero</b>		<b>27 August 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“PURINA® FANCY FEAST® PETITE DELIGHTS WITH GRILLED TUNA”</b></p> <p>Based on the formula certificate, manufacturing process flow diagram, product specifications, product label, and photograph of the product submitted, subject article is a gourmet wet cat food. It is made from wheat gluten, chicken frame, lamb liver, poultry meal, amino acids, minerals and vitamins, chicken meat, tuna, thickeners, poultry oil, sugars, and non-artificial colour. Packed in 50-g pouches, subject article is to be fed to adult cats at 1.5 pouches per day per kilogram of bodyweight, to provide complete and balanced nutrition.</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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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.
24-567	

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)	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

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FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	AHTN 2106.90.99 MFN - 7% ad valorem	2	TCC (AR) NO.
				24-570
			3	DATE ISSUED
				27 August 2024

4	DESCRIPTION OF GOOD
	<p align="center"><b>“NESTLE HEALTHSCIENCE® BOOST® FIBRE VANILLA FLAVOUR (800 g)”</b></p> <p>Based on the ingredients list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a vanilla-flavoured, powdered nutritional formula. It is composed of maltodextrin, high oleic sunflower oil powder, low erucic rapeseed oil powder, whey protein powder (90% whey protein), calcium caseinate, white sugar, sunflower oil powder, citrus fiber, oat fiber, gum acacia, oligofructose, and vanilla flavour, among others. Packed in 800-g cans, subject article is formulated for special dietary use (e.g., for malnourished or nutritionally-at-risk individuals) and is to be mixed with cooled boiled water prior to consumption.</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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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 align="right">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <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>