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AOCG Memo No. 172-2024

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 :** 06 September 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 29 August 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-507	"AVIZANT® YELLOW 20 HS"	3203.00.90	MFN – 3% ad valorem

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-081

29 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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 24-507, issued by this Commission on 29 August 2024. This Advance Ruling has 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*

**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>
	AHTN 3203.00.90 MFN - 3% ad valorem		24-507
		<b>3</b>	<b>DATE ISSUED</b>
			29 August 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“AVIZANT® YELLOW 20 HS”</b>
	<p>Based on the product and safety data sheets, Veterinary Drug and Product Declaration Form and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, and product label submitted, subject article is a yellowish to rose-coloured, free-flowing powder containing natural xanthophyll (yellow pigment) obtained from the saponified extract of marigold (<i>Tagetes erecta</i>) flowers. It also contains wheat middling and calcium carbonate. Packed in 25-kg semi-vacuum sealed aluminium/polyethylene bags, subject article is to be mixed with poultry feeds to add color to food obtained from poultry (e.g., egg yolk, broiler skin, and fat).</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 32.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the greater part of the products of vegetable or animal origin used mainly as colouring substances. These products are generally extracted from materials of vegetable origin (wood, barks, roots, seeds, flowers, lichens, etc.) or of animal origin, by steeping them in water or in weak acid or ammonia solution or, in the case of certain vegetable materials, by fermentation. They are included in this heading whether or not they are chemically defined compounds. The heading includes colouring matter and dyeing extracts of vegetable origin obtained from logwood (haematein, haematoxylin, etc.), yellow woods (fustic, Cuba and Tampico woods, etc.), red woods (Pernambuco, Lima, Brazil wood, etc.), sandalwood, quercitron wood, black cutch (acacia catechu), annatto, madder, alkenna, henna, turmeric, Persian berries, safflower, saffron, etc. The heading also includes chlorophyll extracted from nettles and from various other plants, as well as sodium-chlorophyll, copper-chlorophyll and xanthophyll. The heading also covers preparations based on colouring matter of vegetable or animal origin, of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3203.00.90, 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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> <i>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>

