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AOCG Memo No. 178-2024

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

[Signature]

FROM : **ATTY. VENER S. BAQUIRAN**
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG) *A*

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

DATE : 09 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 02 September 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-546	"AVIAX® PLUS"	3003.20.00	MFN – 3% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





BAGONG PILIPINAS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-083

02 September 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. 24-546, issued by this Commission on 02 September 2024. This Advance Ruling has also been posted on the Commission's website 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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem		24-546
		3	DATE ISSUED
			02 September 2024

4 | DESCRIPTION OF GOOD**“AVIAX® PLUS”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), technical summary, product brochure, safety data sheet, summary of product characteristics, and supplementary information submitted, subject article is an anticoccidial feed premix in the form of light to dark mustard-colored granules with occasional presence of white particles. It contains 3 g semduramicin (in the form of semduramicin sodium mycelial) and 8 g nicarbazin per 100 g of feed premix, and excipients (soybean oil, sodium carbonate, butylated hydroxytoluene, stearic acid, and corn grits). Packed in 25-kg bags, subject article is to be mixed at a ratio of 500 to 600 grams per ton of feeds of broiler chicken, from hatching until one day before slaughter, for the prevention of coccidiosis caused by *Eimeria acervulina*, *E. maxima*, *E. tenella*, *E. necatrix*, *E. mitis*, *E. mivati*, and *E. brunetti*.

5 | REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, 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

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.