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AOCG Memo No. 192-2024

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 : 03 October 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 September 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-034	"MAGGI® OYSTER SAUCE (300 mL)"	2103.90.13	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-536	"CASCADE ZT-7058 3 LAYER SLIM TROLLEY WITH WHEELS"	9403.70.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
24-559	"BRAKE PADS – JURID BRAND"	8607.21.00	MFN – 3% ad valorem
24-571	"NESTLE® NAN® INFINIPRO® HW1 BL DENWHPB068 (800 g)"	2106.90.89	MFN – 5% ad valorem

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



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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-577	"FLAVOR 85080"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-589	"SALTEC™ 512"	3808.94.90	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-590	"ST. ALI ORTHODOX – ROASTED ARABICA WHOLE BEANS"	IN-QUOTA 0901.21.11.100	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
		OUT-QUOTA 0901.21.11.200	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
24-600	"BAROX™ LIQUID"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-606	"MYSILO® GRAIN STORAGE SILO, MODEL: S-F2615"	8479.89.69	MFN – 1% ad valorem
24-615	"ZINCARB – M"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-646	"NESTOGEN® LOW LACTOSE (400 g)"	2106.90.81	MFN – 5% ad valorem

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



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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-653	"ZAMITIDE 10"	3003.20.00	MFN – 3% 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

Ref. No. 24-093

27 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 PDF copies of 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-034, 24-536, 24-559, 24-571, 24-577, 24-589, 24-590, 24-600, 24-606, 24-615, 24-646, and 24-653, issued by this Commission on 27 September 2024. These Advance Rulings have 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 2103.90.13		24-034
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			27 September 2024

4	DESCRIPTION OF GOOD
	“MAGGI® OYSTER SAUCE (300 mL)”
	<p>Based on the product specifications, certificate of ingredients, certificate of manufacturing process, product label, and photograph of the product submitted, subject article is a dark-brown liquid sauce with an oyster aroma and savory taste. It is composed of water, sugar, iodized salt, modified starch, flavour enhancers, caramel colour, nature-identical flavours, oyster extract, acidity regulator, thickener, and preservative. Packed in 300-mL polyethylene terephthalate (PET) bottles, subject article is used as a sauce for cooking.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, 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.
24-034	

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


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 9403.70.90 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero	2 TCC (AR) NO. 24-536
	3 DATE ISSUED 27 September 2024

4 DESCRIPTION OF GOOD “CASCADE ZT-7058 3 LAYER SLIM TROLLEY WITH WHEELS” Based on the brochure, technical specifications, product composition and use, manufacturing process, and photographs of the product submitted, subject article is a three-tier shelf fitted with wheels. It has an assembly dimension of 50 cm x 14.3 cm x 74.3 cm (W x H x D) and weight of 1.1 kg. Made from polypropylene plastics, subject article is designed for placing on the floor or ground as a mobile storage and organizer for, among others, cooking essentials, toiletries, tools, and office supplies.	
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5 REASONS FOR CLASSIFICATION Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes furnitures for, among others, private dwellings, hotels, etc., such as serving trolleys (whether or not fitted with a hot plate). In view thereof, subject article is classified under AHTN 2022 subheading 9403.70.90, 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 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. <div style="text-align: right; margin-right: 100px;"> FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson </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>

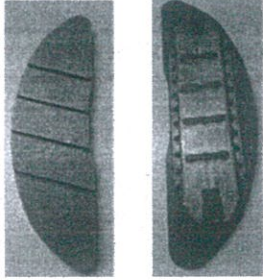




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 8607.21.00 MFN - 3% ad valorem		24-559
		3	DATE ISSUED
			27 September 2024

4	DESCRIPTION OF GOOD
	“BRAKE PADS - JURID BRAND”
	<p>Based on the technical data sheet, safety information sheet, and product sample submitted, subject articles are non-asbestos semi-metallic brake pads composed of aluminium oxide, magnesium oxide, and synthetic rubber, among others. Each pad has parallel multiple slots and is fixed to a metal backing plate to secure its installation to the brake system of a train. The pads have dimensions of 338 mm x 106 mm x 16 mm (L x W x T) and are designed for the disk brakes of Light Rail Vehicles (LRV). Subject articles come into contact with the rotating disc or brake rotor when the train operator applies the brake, causing the vehicle to slow or stop (e.g., upon arrival at the next train station or for safety during an emergency).</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 86.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts of railway or tramway locomotives or rolling-stock. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers parts of railway or tramway locomotives or rolling-stock, include all types of brake gear, including parts of brake gear including shoes, cylinders, levers, etc.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8607.21.00, 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>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 2106.90.89 MFN - 5% ad valorem		24-571
		3	DATE ISSUED
			27 September 2024

4 DESCRIPTION OF GOOD

“NESTLE® NAN® INFINIPRO® HW1 BL DENWHPB068 (800 g)”

Based on the manufacturer’s declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a powdered infant formula composed of lactose, high oleic sunflower oil, whey protein isolate, whey protein concentrate, low erucic acid rapeseed oil, sunflower oil, water, 2'-fucosyllactose, vitamins, and minerals, among others. It is intended for infants from zero to six months of age. Packed in 800-g tin cans, subject article is to be dissolved in water prior to consumption.



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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% 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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10		24-577
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		27 September 2024

4	DESCRIPTION OF GOOD
	“FLAVOR 85080”
	<p>Based on the safety and technical data sheets, production process flowchart, certification on product use, confirmation of flavouring ingredients, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a clear, light-yellow to yellow liquid with a characteristic odour. It is composed of flavouring preparation, natural and nature-identical flavouring substances (composed of various odoriferous substances), isopropyl alcohol, propylene glycol, triacetin, butylated hydroxytoluene, and water as carrier, among others. Packed in 25-kg 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>

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2	TCC (AR) NO.
24-577	

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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.94.90		24-589
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			27 September 2024

4	DESCRIPTION OF GOOD
	“SALTEC™ 512”
	<p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), composition sheet, product brochure, technical and safety data sheets, and photograph of the packaging submitted, subject article is a microbial inhibitor consisting of formaldehyde and propionic acid as active ingredients. It is in the form of an amber-coloured liquid with a banana oil-like odour. Packed in 200-kg drums, subject article is used to control microbial contamination and dissemination of pathogens such as <i>Salmonella enteritidis</i>, <i>Vibrio cholera</i>, and <i>Escherichia coli</i>, in animal feeds and feed ingredients.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here. The products of heading 38.08 can be divided in the following groups including disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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.
	24-589

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

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.




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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.	
		<u>In-Quota</u>		<u>Out-Quota</u>	24-590
	AHTN	0901.21.11.100	0901.21.11.200	3	DATE ISSUED
	MFN	40% ad valorem	40% ad valorem		27 September 2024
AANZFTA	Zero	Zero			
RCEP	40% ad valorem	40% ad valorem			

4	DESCRIPTION OF GOOD
“ST. ALI ORTHODOX – ROASTED ARABICA WHOLE BEANS”	
<p>Based on the customer product specifications, manufacturing process flowchart, product labels, and photograph of the packaging submitted, subject article consists of dark-brown, roasted whole Arabica coffee beans with an aroma of coffee, chocolate, and raisin. It is made from a blend of Arabica (<i>i.e.</i>, Brazil Sertazhino, Brazil Mogiana, and Colombia Excelso) green coffee beans. Subject article is packed in 250-g and 1-kg pouches with valve.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.11.100 and 0901.21.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) In-Quota and Out-Quota rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement In-Quota and Out-Quota rates of duty of 40% ad valorem, 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>FOR THE COMMISSION</p> <p><i>Digitally signed</i></p>  <p>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 2309.90.20		24-600										
	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">MFN - Zero</td> <td style="width: 50%;">ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - Zero	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		3	DATE ISSUED
MFN - Zero	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
			27 September 2024										

4 DESCRIPTION OF GOOD

“BAROX™ LIQUID”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of composition, certificate of analysis, product brochure, product specifications, safety data sheet, and photograph of the packaging submitted, subject article is a blend of antioxidants in the form of a dark-brown liquid. It is composed of butylated hydroxytoluene (BHT), ethoxyquin, butylated hydroxyanisole (BHA), and palm olein (carrier), among others. Packed in 25-kg plastic containers, subject article is added to feeds to control oxidation and prevent rancidity of fats, oils, and protein meals.

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, 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 designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal : stabilisers, anti-oxidants, etc.

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 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.
24-600	

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

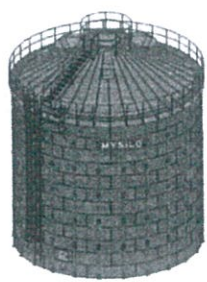
MARILOU P. MENDOZA
Chairperson

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 8479.89.69 MFN - 1% ad valorem	2 TCC (AR) NO. 24-606
	3 DATE ISSUED 27 September 2024

4 DESCRIPTION OF GOOD “MYSILO® GRAIN STORAGE SILO, MODEL: S-F2615” Based on the brochure and technical specifications submitted, subject article is a flat bottom silo that is used for the long-term storage of grains. It is made of corrugated sheets of galvanized steel and contains an indoor temperature and moisture monitoring system, which help to extend grain storage life and prevent bacterial growth. Subject article is to be imported with interior and exterior ladders, roof sealing kit, full-empty sensor, and aeration vent. It has the following specifications:							
<table border="1"> <tr> <td>Diameter (m)</td> <td style="text-align: center;">23.84</td> </tr> <tr> <td>Peak height (m)</td> <td style="text-align: center;">19.31</td> </tr> <tr> <td>Maximum capacity (m³)</td> <td style="text-align: center;">6,588</td> </tr> </table>	Diameter (m)	23.84	Peak height (m)	19.31	Maximum capacity (m³)	6,588	
Diameter (m)	23.84						
Peak height (m)	19.31						
Maximum capacity (m³)	6,588						

5 REASONS FOR CLASSIFICATION Heading 84.79 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter 84. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading is restricted to machinery having individual functions, which: (a) Is not excluded from this Chapter by the operation of any Section or Chapter Note; and (b) Is not covered more specifically by a heading in any other Chapter of the Nomenclature; and (c) Cannot be classified in any other particular heading of this Chapter since : (i) No other heading covers it by reference to its method of functioning, description or type; and (ii) No other heading covers it by reference to its use or to the industry in which it is employed; or (iii) It could fall equally well into two (or more) other such headings (general purpose machines). In view thereof, subject article is classified under AHTN 2022 subheading 8479.89.69, with a Most Favoured Nation (MFN) rate of duty of 1% 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. <div style="text-align: right;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <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>
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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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-615
		3	DATE ISSUED
			27 September 2024

4 DESCRIPTION OF GOOD

“ZINCARB-M”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product composition, manufacturing process, safety data sheet, product specifications, product label, and photograph of the packaging submitted, subject article is an anticoccidial feed ingredient containing monensin sodium and nicarbazin as active ingredients, and excipients. It is in the form of yellow or yellowish-brown granules and is indicated for the prevention and control of coccidiosis caused by *Eimeria spp.* in chickens and turkeys. Packed in 25-kg bags, subject article is to be premixed with 10 to 20 kg of feeds before it is thoroughly mixed with the bulk feed, to obtain a concentration of 40 to 50 mg nicarbazin and 40 to 50 mg monensin per kilogram of feed.



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.

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; 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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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 2106.90.81 MFN - 5% ad valorem		24-646
		3	DATE ISSUED
			27 September 2024

4 DESCRIPTION OF GOOD

“NESTOGEN® LOW LACTOSE (400 g)”

Based on the compliance specification report, certificate of analysis, product label, and packaging confirmation submitted, subject article is a low-lactose powdered infant formula. It is composed of glucose syrup, vegetable oils, maltodextrin, milk protein, minerals, soya lecithin, amino acids, vitamins, choline bitartrate, and *Lactobacillus reuteri* culture, among others. It is intended for the dietary management of infants (aged zero to 12 months) with lactose intolerance and diarrhea and as the sole source of nutrition when breastfeeding is contraindicated on medical grounds. Packed in cartons containing 400-g bags, subject article is prepared by dissolving three to seven scoops of the formula in 90 to 210 mL of cooled boiled water prior to consumption.

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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.81, with a Most Favoured Nation (MFN) rate of duty of 5% 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

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	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-653
		3	DATE ISSUED
			27 September 2024

4	DESCRIPTION OF GOOD
	<p>“ZAMITIDE 10”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), composition certificate, technical data sheet, product label, safety data sheet, and photograph of packaging submitted, subject article is an antibacterial/anti-infective feed premix containing 10 g of nosiheptide as an active ingredient, and excipients. It is in the form of an almost white to light yellowish-brown powder and is indicated for the control of necrotic enteritis (caused by <i>Clostridium perfringens</i> types A and C) and as an aid in the prevention of necrotic enteritis in broilers and replacement layers. Packed in 25-kg bags, subject article is to be premixed with 10 to 20 kg of feeds before it is thoroughly mixed with the bulk feed, to obtain a concentration of 2.5 mg nosiheptide per kilogram of feed.</p>



5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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; 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 <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>

