



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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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 *VB*
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 18 November 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 13 November 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-658	"VITAMIN PREMIX DAIRY 9402 MR2 NON-GMO"	2936.90.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-669	"KURITA 44"	3808.94.90	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-671	"OKERIN 2837H"	3404.90.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*

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





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AOCG Memo No. 219-2024

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
24-674	"GRAINPRO® MINI COCOON™"	3926.90.91	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 1% ad valorem* AHKFTA – 1% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP - Zero*
24-695	"CASCADE POLYESTER SHAGGY ABSORBENT BATH MAT"	5703.39.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
24-696	"KLARAID IC1172P"	2827.49.00	MFN – 1% ad valorem AIFTA – Zero*
24-736	"INTECNA ELECTRO-COAGULATION SYSTEM, MODEL: DP4 BASIC PLUS"	8421.21.22	MFN – 5% ad valorem
24-740	"LNS CHILDREN (For the Dietary Management of Severe Acute Malnutrition for Children > 6 Months to 6 Years Old)"	1901.90.11	MFN – Zero AIFTA – Zero*
24-751	"SAVORY SELECT CKN MT INTNSFR (F3009601)"	2106.90.98	MFN – 1% ad valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-106

13 November 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 nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-658, 24-669, 24-671, 24-674, 24-695, 24-696, 24-736, 24-740, and 24-751, issued by this Commission on 13 November 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



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 2936.90.00 MFN - Zero ACFTA - Zero RCEP - Zero		24-658
		3	DATE ISSUED
			13 November 2024

4	DESCRIPTION OF GOOD
	“VITAMIN PREMIX DAIRY 9402 MR2 NON-GMO”
	Based on the product specifications, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a vitamin premix composed of vitamins (A, B ₁ , B ₂ , B ₆ , B ₁₂ , C, D ₃ , E, niacin, biotin, and folic acid), and maltodextrin (carrier). Packed in 25-kg aluminium-laminated bags in cardboard boxes, subject article is used in the manufacture of ambient dairy products.

5	REASONS FOR CLASSIFICATION
	<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 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>

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	2	TCC (AR) NO.
	AHTN 3808.94.90		24-669
	MFN - 3% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			13 November 2024

4	DESCRIPTION OF GOOD
	“KURITA 44”
	<p>Based on the product catalogue, safety data sheet, certification of chemical substances, and photographs of the packaging submitted, subject article is a slime control agent composed of 5-chloro-2-methyl-4-isothiazolin-3-one (active ingredient), benzotriazole, magnesium salts, and water. It is in the form of a colourless to yellow liquid with a mild odour. Packed in 20-kg carbouys, 200-kg drums, and in 1,000-kg intermediate bulk container (IBC) tote tanks, subject article is used in recirculating cooling water systems to control the growth of bacteria, algae, and fungi.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, 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 these products are classified here in the following cases only, among others, when they have the character of preparations, whatever the presentation (e.g., as liquids, washes or powders). These preparations consist of suspensions or dispersions of the active product in water or in other liquids (e.g., a dispersion of DDT (ISO) (clofenotane (INN), (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) in water), or of other mixtures.</p> <p>Furthermore, the products of heading 38.08 can be divided into the following groups, among others, 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. The group includes sanitisers, bacteriostats and sterilisers.</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.
	24-669

<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)	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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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 3404.90.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-671
		3	DATE ISSUED
			13 November 2024

4	DESCRIPTION OF GOOD
	“OKERIN 2837H”
	<p>Based on the product data sheet, safety data sheet, and other technical information submitted, subject article is a rubber anti-ozonant in the form of white to amber-coloured free-flowing pellets with a characteristic waxy odor. It is composed of paraffin waxes, hydrocarbon waxes, and ethylene homopolymer (anti-blocking agent). Packed in 25-kg bags, subject article is an additive suitable for both natural and synthetic rubbers designed to protect rubber articles against ageing and damage caused by atmospheric ozone.</p>


5	REASONS FOR CLASSIFICATION
	<p>Note 5 (c) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression “artificial waxes and prepared waxes” applies only to products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.</p> <p>Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the waxes of this heading vary in chemical composition. Such waxes include waxes composed of two or more different waxes (except mixtures of mineral waxes which fall in heading 27.12) or one or more waxes with other material, for example, wax consisting of paraffin wax and polyethylene, used as coating material, wax composed of paraffin wax and stearic acid, used as raw material for making candles, wax composed of oxidised hydrocarbon wax and emulsifier; sealing wax and waxes of similar composition, however they are put up, other than products of heading 32.14.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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>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 3926.90.91		24-674
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - 1% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		3
	ATIGA - Zero ACFTA - 1% ad valorem AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero		DATE ISSUED
			13 November 2024

4	DESCRIPTION OF GOOD
	“GRAINPRO® MINI COCOON™”
	<p>Based on the product information sheet, product brochure, instruction manual, and photograph and video of the product submitted, subject article is a gas-tight storage system made of a white flexible ultraviolet (UV)-resistant polyvinyl chloride (PVC) material. It consists of top and bottom sections and is fitted with a hermetic zipper, inverted pocket, and ports to allow gas hermetic fumigation (GHF). With a capacity of 0.6 metric tons (based on the weight of wheat or paddy rice), subject article is suitable for indoor and outdoor long-term storage of dry agricultural commodities, and is used to preserve the quality of stored grains, maintain their germination and vigor, and protect them against mold growth and insect infestation.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.91, 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>

2	TCC (AR) NO.
24-674	

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)	1	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	1	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
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

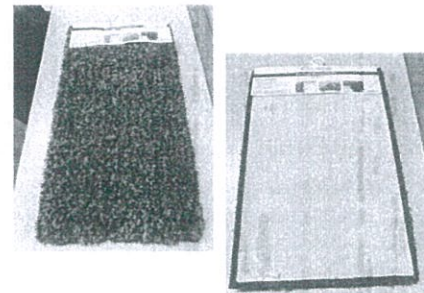
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 5703.39.90 MFN - 15% ad valorem ACFTA - Zero RCEP- Zero		24-695
		3	DATE ISSUED
			13 November 2024

4 DESCRIPTION OF GOOD

“CASCADE POLYESTER SHAGGY ABSORBENT BATH MAT”

Based on the product composition, technical specifications, manufacturing process, product catalogue, and sample submitted, subject article is a tufted, absorbent polyester bath mat with a non-slip bottom. It is made by weaving the shaggy fabric into grey cloth and tufting using a tufting machine, followed by dyeing, coating with a layer of non-slip material, cutting to size, and sewing the edges. Available in different colours, subject article has dimensions of 40~45 cm x 60~75 cm (W x H) and is used to keep a person’s feet dry after bathing and to prevent falls or slips.



5 REASONS FOR CLASSIFICATION

Heading 57.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers carpets and other textile floor coverings (including turf), tufted, whether or not made up. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers tufted carpets and other tufted textile floor coverings produced on tufting machines which, by means of a system of needles and hooks, insert textile yarn into a pre-existing backing (usually a woven fabric or a nonwoven) thus producing loops, or, if the needles and hooks are combined with a cutting device, tufts. The yarns forming the pile are then normally fixed by a coating of rubber or plastics.

In view thereof, subject article is classified under AHTN 2022 subheading 5703.39.90, 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.

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 2827.49.00 MFN - 1% ad valorem AFTA - Zero		24-696
		3	DATE ISSUED
			13 November 2024

4 DESCRIPTION OF GOOD

“KLARAID IC1172P”

Based on the product composition, fact sheet, safety data sheet, and photograph of the packaging submitted, subject article is a colourless to light-yellow aqueous solution of aluminium chlorhydroxide. Packed in 272-kg (net weight) plastic drums, subject article is an inorganic, cationic coagulant used for the removal of colloidal turbidity and color from industrial surface waters and wastewaters.

5 REASONS FOR CLASSIFICATION

Notes 1 (a) and (b) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state that except where the context otherwise requires, the headings of this Chapter apply only to (a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities and (b) the products mentioned in (a) dissolved in water.

Heading 28.27 of the AHTN 2022 covers, among others, chlorides, chloride oxides and chloride hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers chloride oxides (oxychlorides) and chloride hydroxides (hydroxychlorides) of metals. It includes aluminium chloride hydroxide (Al₂Cl(OH)₅.xH₂O). Yellowish-white powder. Used as anti-perspirant in cosmetics.

In view thereof, subject article is classified under AHTN 2022 subheading 2827.49.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “A1”.

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 8421.21.22 MFN - 5% ad valorem		24-736	
		3	DATE ISSUED
		13 November 2024	

4	DESCRIPTION OF GOOD
“INTECNA ELECTRO-COAGULATION SYSTEM, MODEL: DP4 BASIC PLUS”	
<p>Based on the technical specifications, brochure, instruction manual, purpose of the product, and photographs of the product submitted, subject article is a wastewater treatment machine. It consists mainly of a power supply, electro-cell tank, flocculation tank, filtration device, and treated water tank. The treatment process starts at the electro-cell tank where an electric current is passed through the metal electrodes immersed in wastewater to generate coagulants, destabilizing and aggregating suspended solids, heavy metals, and other pollutants into flocs. The wastewater then flows into the flocculation tank which facilitates the bonding of particles/contaminants before moving to the filtration device where various filtration methods (e.g., sand filters and membrane filters) ensure that the water is cleared of particulates and other residual contaminants. Finally, the cleaned water is collected in a water tank, ready for safe release or for further processing. Subject article has a flowrate treatment capacity of 2 to 6 m³/hr or 2,000 to 6,000 L/hr.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 84.21 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, filtering or purifying machinery and apparatus for liquids or gases. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers filters and purifiers of all types (physical or mechanical, chemical, magnetic, electro-magnetic, electrostatic, etc.). The liquid filters of this group separate solid, fatty, colloidal, etc., particles from a liquid, for example, by passing it through a sheet, membrane or mass of porous material (e.g., cloth, felt, wire-cloth, skin, stoneware, porcelain, kieselguhr, sintered metallic powders, asbestos, paper pulp, cellulose, charcoal, animal black, sand).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8421.21.22, with a Most Favoured Nation (MFN) rate of duty of 5% 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 1901.90.11 MFN - Zero AFTA - Zero		24-740
		3	DATE ISSUED
			13 November 2024

4	DESCRIPTION OF GOOD
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“LNS CHILDREN (For the Dietary Management of Severe Acute Malnutrition for Children > 6 Months to 6 Years Old)”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of analysis, composition formula per pouch, manufacturing process flowchart, and product label submitted, subject article is a vanilla-flavoured, ready-to-use lipid-based nutrient supplement (LNS) in the form of an off-coloured paste. It is composed of skimmed milk powder, ground peanut paste, soybean oil powder, high oleic sunflower powder, sugar powder, vitamin and mineral premix, whole milk powder, and vanilla flavour. Packed in 20-g sachets containing 114.2 kcal, subject article is formulated for the dietary management of severe acute malnutrition in children aged six months to six years. It is to be consumed under medical supervision and is not intended for retail sale.

5	REASONS FOR CLASSIFICATION
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Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % 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 the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus, heading 19.01 includes, for example, (1) preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added; (2) milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats). The products of this heading may be sweetened and may contain cocoa.

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Furthermore, the Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 1901.10.91, 1901.90.11, and 1901.90.91 state that medical foods are foods that are specially formulated and intended for the dietary management of a disease that has distinctive nutritional needs that cannot be met by normal diet alone. Medical foods are distinct from the broader category of foods for special dietary use and from traditional foods that bear a health claim. In order to be considered a medical food the product must, at a minimum, be a food for oral ingestion or tube feeding (nasogastric tube), be labeled for the dietary management of a specific medical disorder, disease or condition for which there are distinctive nutritional requirements, and be intended to be used under medical supervision.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.11, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

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

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.98 MFN - 1% ad valorem		24-751
		3	DATE ISSUED
			13 November 2024

4 DESCRIPTION OF GOOD

“SAVORY SELECT CKN MT INTNSFR (F3009601)”

Based on the quality assurance sheet, ingredient statement, manufacturing process flow diagram, and photograph of the packaging submitted, subject article is a powdered flavouring preparation composed of autolyzed yeast, modified food starch, medium chain triglycerides, and artificial flavour, among others. Packed in 22.68-kg fiber drums with a polyethylene (PE) inner bag, subject article is used as an ingredient for dry mixes and sauce mixes to impart a specific flavour.

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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 2106.90.98 state that flavouring preparations are mixtures of one or more flavouring substances or extracts, not based on odoriferous substances, with starch, flour or other food substances acting as a carrier. They are premixed for ease of application to food or beverages and function primarily to impart a characteristic taste.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.98, 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.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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