



AOCG Memo No. 220-2024

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
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 08 November 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-611	"ALFA LAVAL ACCESS TANK COVER – CIRCULAR COVER TYPE LKDC"	8309.90.99	MFN – 10% ad valorem
24-612	"ALFA LAVAL ACCESS TANK COVER – OVAL COVER TYPE LKD"	8309.90.99	MFN – 10% ad valorem
24-643	"NESCAFE® ICE BLACK (220 mL)"	2202.99.40	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem* AIFTA – Zero* 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
24-645	"NESTLE® NANKID® INFINIPRO® HW FOUR"	2106.90.89	MFN – 5% ad valorem
24-677	"CP STARTER HY D"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-678	"MILKIWEAN YOGHURT"	2309.90.20	MFN - Zero
24-721	"CRYSTALLAC® SKIMMED MILK REPLACER POWDER"	2309.90.20	MFN - Zero
24-726	"NESTLE® NAN® INFINIPRO® HA TWO"	2106.90.89	MFN – 5% ad valorem
24-728	"NESCAFE® DOLCE GUSTO® LUNGO"	IN-QUOTA 0901.21.20.100	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*
*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
		OUT-QUOTA 0901.21.20.200	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





hmb

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-104

08 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. 24-611, 24-612, 24-643, 24-645, 24-677, 24-678, 24-721, 24-726, and 24-728, issued by this Commission on 08 November 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 8309.90.99 MFN - 10% ad valorem		24-611
		3	DATE ISSUED
			08 November 2024

4 DESCRIPTION OF GOOD

“ALFA LAVAL ACCESS TANK COVER - CIRCULAR COVER TYPE LKDC”

Based on the brochure and technical data sheet submitted, subject article is a circular stainless steel manway cover consisting of the lid, frame, seals, and other parts. It comes in six models with outer diameters ranging from 202 mm to 620 mm. Subject article is designed to cover the top opening of tanks, containers, or vessels in the dairy, food, beverage, and biopharm industries, providing a secure fit for the opening as well as ensuring hygienic and easy entry and egress to their interior.



5 REASONS FOR CLASSIFICATION

Heading 83.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a range of articles of base metal (often with washers or other fittings of plastics, rubber, cork, etc.) used for corking or capsuling drums, barrels, bottles, etc., or for sealing cases or other packages. The heading includes metal stoppers, caps and lids, e.g., crown corks, crown caps or crown seals; stoppers, caps and covers of the screw, clip, lever, spring, etc., types as used for corking or capping beer bottles, mineral water bottles, preserve jars, tubular containers or the like; and seals of all kinds, generally of lead or tin-plate, used to secure crates, packages, buildings, railway wagons, vehicles, etc., including guarantee seals.

In view thereof, subject article is classified under AHTN 2022 subheading 8309.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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.





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.
		24-612	
AHTN 8309.90.99 MFN - 10% ad valorem		3	DATE ISSUED
		08 November 2024	

4 DESCRIPTION OF GOOD

“ALFA LAVAL ACCESS TANK COVER - OVAL COVER TYPE LKD”

Based on the brochure and technical data sheet submitted, subject article is an oval-shaped stainless steel manway cover consisting of the cover, frame, seals, and other parts. It comes in three models with outer diameters ranging from 320 mm (minor axis) to 542 mm (major axis). Subject article is designed to cover the side opening of tanks, containers, or vessels in the food, beverage, personal care, wine, dairy, and brewery industries, providing a secure fit for the opening as well as ensuring hygienic and easy entry and egress to their interior.



5 REASONS FOR CLASSIFICATION

Heading 83.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a range of articles of base metal (often with washers or other fittings of plastics, rubber, cork, etc.) used for corking or capsuling drums, barrels, bottles, etc., or for sealing cases or other packages. The heading includes metal stoppers, caps and lids, e.g., crown corks, crown caps or crown seals; stoppers, caps and covers of the screw, clip, lever, spring, etc., types as used for corking or capping beer bottles, mineral water bottles, preserve jars, tubular containers or the like; and seals of all kinds, generally of lead or tin-plate, used to secure crates, packages, buildings, railway wagons, vehicles, etc., including guarantee seals.

In view thereof, subject article is classified under AHTN 2022 subheading 8309.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2202.99.40</p> <table border="0"> <tr> <td>MFN - 10% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - 4% ad valorem</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 - 10% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - 4% ad valorem	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-643</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">08 November 2024</p>
MFN - 10% ad valorem	ATIGA - Zero										
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - 4% ad valorem	AIFTA - Zero										
AJCEPA - Zero	AKFTA - Zero										
RCEP - Zero											

<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“NESCAFÉ® ICE BLACK (220 mL)”</p> <p>Based on the ingredient declaration, certificate of manufacturing process, and photograph of the product submitted, subject article is a coffee-based ready-to-drink beverage composed of water, sucrose, instant coffee powder, acidity regulator, artificial flavour, nature-identical flavour, and enzyme (processing aid). Subject article is packed in 220-mL cans.</p> <div style="text-align: right;">  </div>
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 22.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, <i>inter alia</i>, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2202.99.40, with a Most Favoured Nation (MFN) rate of duty of 10% 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.
24-643	

<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)	4	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

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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 2106.90.89 MFN - 5% ad valorem		24-645
		3	DATE ISSUED
			08 November 2024

4	DESCRIPTION OF GOOD
	“NESTLE® NANKID® INFINIPRO® HW FOUR”
	<p>Based on the manufacturer’s declaration, manufacturing process flowchart, letter of explanation, product label, and photograph of the packaging submitted, subject article is a powdered milk drink intended for young children above three years old. It is composed of partially hydrolyzed whey protein, lactose, vegetable oils, minerals, docosahexaenoic acid/arachidonic acid (DHA/ARA), vitamins, lacto-N-tetraose, and probiotics (<i>Bifidobacterium lactis</i>), among others. Available in 800-g tin cans, subject article is to be dissolved in lukewarm 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 2106.90.89, 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 style="text-align: right;"><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 2309.90.20		24-677
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			08 November 2024

4	DESCRIPTION OF GOOD
	“CP STARTER HY D”
	<p>Based on the brochure, product specifications, product label, and Certificate of Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement in the form of a water-soluble powder. It is composed of vitamins A, B₁, B₂, B₆, B₁₂, C, D₃, E, and K₃, niacin, pantothenic acid, biotin, and folic acid, and has citric acid as carrier. Packed in 100-g and 1-kg (net weight) resealable bags, subject article is prepared by dissolving it in the drinking water of swine, chickens, and ducks, as a source of vitamins.</p>



5	REASONS FOR CLASSIFICATION
	<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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). 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 in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</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 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.
24-677	

<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

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 2309.90.20 MFN - Zero		24-678
		3	DATE ISSUED
			08 November 2024

4	DESCRIPTION OF GOOD
	“MILKIWEAN YOGHURT”
	<p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product quality standard, certificate of composition, product label, certificate of product packing, and information on product use submitted, subject article is a supplementary feed for young piglets in the form of a cream-white fine powder. It is composed of milk products, oil seeds and fruits, cereal grains, and legume seeds, among others. Packed in 10-kg and 20-kg (net weight) multi-layer paper bags with a polyethylene inner layer, subject article is dissolved in warm water before being fed to young piglets, in addition to sow milk, to help them survive and thrive, and to support the good functioning of their digestive systems.</p>



5	REASONS FOR CLASSIFICATION
	<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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). 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 complete feeds, they are distinguished by a relatively high content of one particular nutrient.</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>FOR THE COMMISSION</p> <p><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 2309.90.20 MFN - Zero		24-721
		3	DATE ISSUED
			08 November 2024

4	DESCRIPTION OF GOOD
	“CRYSTALLAC® SKIMMED MILK REPLACER POWDER”
	<p>Based on the product brochure, product label, technical data sheet, and ingredient composition submitted, subject article is a complementary feed ingredient in the form of a creamy-white powder. It is composed of soy concentrate, protein-enriched whey powder, lactose, soy protein concentrate, and vegetable oils and fats. Packed in 20-kg or 25-kg multi-layer paper bags with a polythene inner bag, subject article is used as a skimmed milk replacer to be added to feeds of piglets, calves, and poultry, as a source of lactose and protein and to promote optimal intestinal development and enhance feed consumption.</p>
5	REASONS FOR CLASSIFICATION
	<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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). 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 in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</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>FOR THE COMMISSION</p> <p><i>Mariou 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		24-726
		3	DATE ISSUED
			08 November 2024

4	DESCRIPTION OF GOOD
	“NESTLE® NAN® INFINIPRO® HA TWO”
	<p>Based on the manufacturer’s declaration, manufacturing process flowchart, letter of explanation, product label, and photograph of the packaging submitted, subject article is a powdered milk formula intended for infants from six to 12 months of age. It is composed of partially hydrolyzed whey protein, vegetable oils, lactose, minerals, docosahexaenoic acid/arachidonic acid (DHA/ARA), oligosaccharides, vitamins, probiotics (<i>Bifidobacterium lactis</i>), and lacto-N-tetraose, among others. Available in 800-g tin cans and in 700-g cartons containing two 350-g packs, subject article is to be dissolved in 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 2106.90.89, 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 style="text-align: right;"><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>



BAGONG PILIPINAS

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.
				24-728
			3	DATE ISSUED
				08 November 2024

	<u>In-Quota</u>	<u>Out-Quota</u>
AHTN	0901.21.20.100	0901.21.20.200
MFN	40% ad valorem	40% ad valorem
ATIGA	Zero	Zero
AANZFTA	Zero	Zero
ACFTA	5% ad valorem	5% ad valorem
AHKFTA	40% ad valorem	40% ad valorem
AIFTA	40% ad valorem	40% ad valorem
AJCEPA	Zero	Zero
AKFTA	5% ad valorem	5% ad valorem
RCEP	40% ad valorem	40% ad valorem

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“NESCAFÉ® DOLCE GUSTO® LUNGO”</p> <p>Based on the certificate of ingredients, production process flowchart, product label, and photographs of the product and packaging submitted, subject article is 100% roasted and ground Arabica coffee contained in capsules. Packed in cardboard boxes containing 16 coffee capsules, subject article is designed to be served using a compatible coffee machine to produce lungo coffee.</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, among others, roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem, and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to the submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
24-728	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	40	40	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	40	40	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	40	40	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.