



OCG	Memo	No.	22	7	-2024	
	TUCITIO	110.	C.C.			

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						
то	:	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	:	02 December 2024				

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 28 November 2024 and the same having been reviewed and summarized as follows:

TCC.	DESCRIPTION OF ARTICLES	2022 AHTN	2024 RATES
NO.		CODE	OF DUTY
24-767	"NESTLE® NANCARE® PRO BRAIN +"	2106.90.72	MFN – 7% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



227-2024 AOCG Memo No.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 24-112

28 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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 24-767, issued by this Commission on 28 November 2024. This Advance Ruling has also been posted on the Commission's website <u>www.tariffcommission.gov.ph</u>.

Thank you.

Very truly yours,

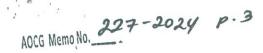
Thank P Them

MARILOU P. MENDOZA Chairperson

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.

 24-767
 3
 DATE ISSUED

 MFN - 7% ad valorem
 28 November 2024

4 DESCRIPTION OF GOOD

"NESTLE® NANCARE® PRO BRAIN +"

Based on the product composition, production process flowchart, test report, product label, and photograph of the product submitted, subject article is a dietary supplement for young children aged six months to three years. It is in the form of a liquid consisting of algal oil (*Schizochytrium sp.*), vitamin D₃, antioxidants (mixed tocopherols and L-ascorbyl palmitate), and high oleic sunflower oil (carrier). Packed in 4-mL bottles contained in a box, 2 drops of subject article are given to children by spoon or mixed with formula, to strengthen their immune system and brain function.



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 the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% 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

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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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