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AOCG Memo No. 1-2025

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 : 19 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 13 December 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-574	"PAPER U-SHAPED STRAWS (V-LEGAL) 4.75x159mm"	4823.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 7.5% ad valorem* AHKFTA – 15% ad valorem* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-602	"DRIFT PIN, MODEL NO.: D071245150"	8205.59.00	MFN – 1% ad valorem AJCEPA – Zero* PJEPA – 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
24-651	"NMFIRE HORIZONTAL SPLIT CASE FIRE PUMP, MODEL: SCF200-150-310"	8413.70.49	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-718	"NES OS DOMESTIC BOSS-PACK"	3923.21.99	MFN – 15% ad valorem AANZFTA – Zero* RCEP – 15% ad valorem*
24-719	"VP NUTR X0992 WS WET USE NON-GMO"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-735	"ENTAN"	2309.90.20	MFN - Zero
24-754	"PP TBRHH-MNR (BLACK) COMPOUNDED POLYPROPYLENE RESIN"	3902.30.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – 10% ad valorem* AKFTA – Zero* RCEP – 10% 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
24-757	"COMPOUNDED POLYPROPYLENE RESIN (POLYPROPYLENE RESIN COPOLYMER) PP TBRHH-MNR WHITE"	3902.30.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – 10% ad valorem* AKFTA – Zero* RCEP – 10% ad valorem*
24-758	"PETROFLO 21Y21"	2922.11.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-760	"ETHYLENE-BUTENE COPOLYMER LLDPE UF1002EH"	3901.40.00	MFN – 3% ad valorem AKFTA – 3% ad valorem* RCEP - Zero*
24-761	"ETHYLENE-BUTENE COPOLYMER LLDPE UF1002EN"	3901.40.00	MFN – 3% ad valorem AKFTA – 3% ad valorem* RCEP - Zero*
24-763	"ETHYLENE-BUTENE COPOLYMER LLDPE UF1001DN"	3901.40.00	MFN – 3% ad valorem AKFTA – 3% ad valorem* RCEP - Zero*

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



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AOCG Memo No. 1-2025 P.4



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-772	"VP NUTR X0994 WS WET USE NON-GMO"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 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. 24-119

13 December 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 13 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-574, 24-602, 24-651, 24-718, 24-719, 24-735, 24-754, 24-757, 24-758, 24-760, 24-761, 24-763, and 24-772, issued by this Commission on 13 December 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

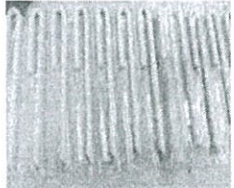
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 4823.90.99		24-574
	MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - 7.5% ad valorem AHKFTA - 15% ad valorem AIFTA - 5% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			13 December 2024

4	DESCRIPTION OF GOOD
	“PAPER U-SHAPED STRAWS (V-LEGAL) 4.75x159mm”
	<p>Based on the technical specifications, product composition, manufacturing process flowchart, packing list, technical drawing, and sample submitted, subject articles are white U-shaped paper straws. These are made from 100% Forest Stewardship Council® (FSC®)-certified virgin bleached paper and have an inner diameter of 4.05 mm and folded length of 120 mm. Packed in jumbo boxes containing 22,000 pieces of straws individually wrapped in oriented polypropylene (OPP) plastic film, subject articles are used in consuming ready-to-drink beverages as an alternative to plastic straws.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 48.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres, not covered by any of the previous headings of this Chapter nor excluded by Note 2 to this Chapter.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 4823.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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.
	24-574

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)	7.5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	15	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	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	2	TCC (AR) NO.
	AHTN 8205.59.00 MFN - 1% ad valorem AJCEPA - Zero PJEPA - Zero RCEP - Zero		24-602
		3	DATE ISSUED
			13 December 2024

4	DESCRIPTION OF GOOD
	<p>“DRIFT PIN, MODEL NO.: D071245150”</p> <p>Based on the technical specifications submitted, subject article is a cylindrical hand tool with tapered ends used in conjunction with other tools, such as a hammer. It is made of medium-strength steel and is commonly used in the construction, metalworking, and automotive repair industries to align holes in mating parts to ensure proper fit and assembly before inserting bolts, rivets, or other fasteners. Subject article has a nominal diameter of 24.5 mm and an overall length of 150 mm.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 82.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, hand tools (including glaziers’ diamonds), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all hand tools not included in other headings of this Chapter or elsewhere in the Nomenclature, together with certain other tools or appliances specifically mentioned in the title. It includes a large number of hand tools (including some with simple hand-operated mechanisms such as cranks, ratchets or gearing). This group of tools includes other hand tools (including glaziers’ diamonds), among others, miscellaneous hand tools such as, riveters’ drifts, snaps and punches.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8205.59.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AJ”; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form “JP”; 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</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <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>





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.
	AHTN 8413.70.49 MFN - Zero ACFTA - Zero RCEP - Zero		24-651
		3	DATE ISSUED
			13 December 2024

4	DESCRIPTION OF GOOD								
	“NMFIRE HORIZONTAL SPLIT CASE FIRE PUMP, MODEL: SCF200-150-310”								
	<p>Based on the technical specifications and technical drawings submitted, subject article is a horizontal split case pump. It is a centrifugal pump of double inlet construction for fire service application, with an inlet diameter of 8 inches (203.2 mm) and an outlet diameter of 6 inches (152.4 mm). Designed to be driven by an electric motor or by a diesel engine (not included in the importation), subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Dimension (L x W x H) (mm)</td> <td>920 x 775 x 750</td> </tr> <tr> <td>Impeller Type</td> <td>Closed</td> </tr> <tr> <td>Weight (kg)</td> <td>400</td> </tr> <tr> <td>Flow Rate Capacity (gpm / m³/h)</td> <td>500 - 4,000 / 113.56 - 908.5</td> </tr> </table>	Dimension (L x W x H) (mm)	920 x 775 x 750	Impeller Type	Closed	Weight (kg)	400	Flow Rate Capacity (gpm / m³/h)	500 - 4,000 / 113.56 - 908.5
Dimension (L x W x H) (mm)	920 x 775 x 750								
Impeller Type	Closed								
Weight (kg)	400								
Flow Rate Capacity (gpm / m³/h)	500 - 4,000 / 113.56 - 908.5								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps required to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.49, 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> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> </p> <p style="text-align: right;">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

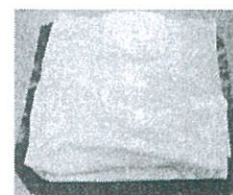
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3923.21.99 MFN - 15% ad valorem AANZFTA - Zero RCEP - 15% ad valorem		24-718
		3	DATE ISSUED
			13 December 2024

4 DESCRIPTION OF GOOD

“NES OS DOMESTIC BOSS-PACK”

Based on the material composition, process flow diagram, certificate of inspection, declaration of compliance, photograph of the product, and other technical information submitted, subject article is a multi-component packaging consisting of a coextruded inner liner, outer hygiene casing, and slip sheet, all made predominantly of polyethylene; and a bag made of woven polypropylene. Subject article is designed for domestic storage or transport in the dairy industry, particularly for bulk packaging of milk powder.



5 REASONS FOR CLASSIFICATION

Heading 39.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered in this heading include containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.

In view thereof, subject article is classified under AHTN 2022 subheading 3923.21.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 15% ad valorem, 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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AOCG Memo No. 1-2025 P-11



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 2106.90.73		24-719
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			13 December 2024

4	DESCRIPTION OF GOOD
	“VP NUTR X0992 WS WET USE NON-GMO”
	<p>Based on the product composition, certificate of analysis, product data sheet, manufacturing process flowchart, packing list, and packaging information submitted, subject article is a fortificant premix in the form of a yellow to orange fine granular powder. It is composed of niacinamide, sodium selenite, D-calcium pantothenate, D-biotin, cyanocobalamin, folic acid, lactose monohydrate, thiamine hydrochloride, riboflavin, and pyridoxine hydrochloride. Packed in a 25-kg aluminium foil bag enclosed in a corrugated carton box, subject article is used as a source of vitamins and minerals in the production of follow-on milk.</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 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.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, 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.
24-719	

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 2309.90.20 MFN - Zero		24-735
		3	DATE ISSUED
			13 December 2024

4 DESCRIPTION OF GOOD

“ENTAN”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI) brochure, product composition, certificate of analysis, production process flowchart, technical bulletin, technical data sheet, and study submitted, subject article is a feed additive composed of polyphenol-rich *Vitis vinifera* (grape) extract and almond shell. It is in the form of a free-flowing, brown-violet powder with a characteristic odour. Packed in 1-kg, 10-kg, 20-kg, and 25-kg bags, subject article is used as an antioxidant in the manufacture of animal feeds to prevent oxidative stress and increase reproductive efficiency in breeding animals, among others.

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.

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.

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.





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.
	AHTN 3902.30.90		24-754
	MFN - 10% ad valorem AANZFTA - 12% ad valorem AHKFTA - 10% ad valorem AJCEPA - 10% ad valorem RCEP - 10% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - 5% ad valorem AIFTA - 11.25% ad valorem AKFTA - Zero		13 December 2024

4 DESCRIPTION OF GOOD

“PP TBRHH-MNR (BLACK) COMPOUNDED POLYPROPYLENE RESIN”

Based on the product composition, certificate of analysis, safety data sheet, and photographs of the product and packaging submitted, subject article is an ethylene-propylene copolymer resin, containing by weight less than 80% propylene and more than 20% ethylene, with pigments and additives. It is in the form of black pellets, with a melt flow rate of 13 g/10 minutes and a specific gravity of 0.90. Packed in 25-kg bags, subject article is used as a raw material in plastic molding processes.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.02 of the AHTN 2022 covers polymers of propylene or of other olefins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polymers of all olefins (i.e. acyclic hydrocarbons having one or more double bonds) except ethylene. The important polymers of this heading are polypropylene, polyisobutylene and propylene copolymers. The general physical properties of polypropylene are similar to those of high-density polyethylene. Polypropylene and propylene copolymers also have a very wide range of applications, for example, packaging film, moulded parts for automobiles, appliances, housewares, etc., wire and cable coating, food container closures, coated and laminated products, bottles, trays and containers for storing precision equipment, ducting, tank linings, piping for chemical plant, tufted carpet backing.

In view thereof, subject article is classified under AHTN 2022 subheading 3902.30.90, 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:



2	TCC (AR) NO.
24-754	

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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	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	2	TCC (AR) NO.
	AHTN 3902.30.90		24-757
	MFN - 10% ad valorem AANZFTA - 12% ad valorem AHKFTA - 10% ad valorem AJCEPA - 10% ad valorem RCEP - 10% ad valorem ATIGA - Zero ACFTA - 5% ad valorem AIFTA - 11.25% ad valorem AKFTA - Zero	3	DATE ISSUED
			13 December 2024

4 DESCRIPTION OF GOOD

**“COMPOUNDED POLYPROPYLENE RESIN
(POLYPROPYLENE RESIN COPOLYMER) PP TBRHH-MNR WHITE”**

Based on the product composition, certificate of analysis, safety data sheet, and photographs of the product and packaging submitted, subject article is an ethylene-propylene copolymer resin, containing by weight less than 80% propylene and more than 20% ethylene, with pigments and additives. It is in the form of white pellets, with a melt flow rate of 12 g/10 minutes and a specific gravity of 0.91. Packed in 25-kg bags, subject article is used as a raw material in plastic molding processes.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.02 of the AHTN 2022 covers polymers of propylene or of other olefins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polymers of all olefins (i.e. acyclic hydrocarbons having one or more double bonds) except ethylene. The important polymers of this heading are polypropylene, polyisobutylene and propylene copolymers. The general physical properties of polypropylene are similar to those of high-density polyethylene. Polypropylene and propylene copolymers also have a very wide range of applications, for example, packaging film, moulded parts for automobiles, appliances, housewares, etc., wire and cable coating, food container closures, coated and laminated products, bottles, trays and containers for storing precision equipment, ducting, tank linings, piping for chemical plant, tufted carpet backing.

In view thereof, subject article is classified under AHTN 2022 subheading 3902.30.90, 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:



2	TCC (AR) NO.
24-757	

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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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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.
	AHTN 2922.11.00		24-758
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			13 December 2024

4	DESCRIPTION OF GOOD
	“PETROFLO 21Y21”
	<p>Based on the product composition, product specifications, safety data sheet, manufacturing process and quality control diagram, supplementary information, and photograph of the packaging submitted, subject article is a water-soluble, process-side neutralizing amine composed of ethanolamine (CAS No. 141-43-5) and water. It is in the form of a colorless to light-yellow liquid with strong ammonia odor. Packed in 950-kg (net weight) tote bins, subject article is designed to be used in petrochemical systems to elevate the pH of the process water condensate and to reduce corrosion by neutralizing dissolved acidic corrodents such as hydrochloric acid, hydrogen sulfide, and carbon dioxide.</p>

5	REASONS FOR CLASSIFICATION
	<p>Notes 1 (a) and (d) to Chapter 29 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 chemically defined organic compounds, whether or not containing impurities; and (d) the products mentioned in (a) dissolved in water.</p> <p>Heading 29.22 of the AHTN 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, amino-alcohols, their ethers and esters; salts thereof. These compounds contain one or more alcohol hydroxyl groups and one or more amino groups bound to atoms of carbon. These compounds contain as oxygen functions only alcohols, their ethers or esters, or a combination of these functions. Any oxygen function found in a non-parent segment attached to a parent amino-alcohol is disregarded for classification purposes. Monoethanolamine (NH₂(CH₂CH₂OH))* . Rather viscous, colourless liquid; used for the manufacture of pharmaceutical products, soap, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2922.11.00, 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.
	24-758

<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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ACCG Memo No. 1-2025 P-20



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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 3901.40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem RCEP - Zero		24-760
		3	DATE ISSUED
			13 December 2024

4 DESCRIPTION OF GOOD

“ETHYLENE-BUTENE COPOLYMER LLDPE UF1002EH”

Based on the technical specifications, nuclear magnetic resonance (NMR) laboratory test report, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-butene, with slip and anti-block additives. It is in the form of translucent white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown films for food packaging and for industrial lamination films.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”; 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 3901.40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem RCEP - Zero		24-761
		3	DATE ISSUED
			13 December 2024

4	DESCRIPTION OF GOOD
	<p align="center">“ETHYLENE-BUTENE COPOLYMER LLDPE UF1002EN”</p> <p>Based on the technical specifications, nuclear magnetic resonance (NMR) laboratory test report, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-butene, with antioxidant additive. It is in the form of translucent white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown/cast films used in agricultural, food packaging and other applications.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”; 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i> Digitally signed</p> <p align="right">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>

ACCG Memo No. 1-2025 1-22



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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 3901.40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem RCEP - Zero		24-763
		3	DATE ISSUED
			13 December 2024

4	DESCRIPTION OF GOOD
	“ETHYLENE-BUTENE COPOLYMER LLDPE UF1001DN”
	<p>Based on the technical specifications, nuclear magnetic resonance (NMR) laboratory test report, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-butene, with antioxidant additive. It is in the form of translucent white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown films for, among others, agricultural use, food packaging, and industrial packaging.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”; 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</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <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>



AOCG Memo No. 1-2025 1-23



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 2106.90.73		24-772
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			13 December 2024

4	DESCRIPTION OF GOOD
	“VP NUTR X0994 WS WET USE NON-GMO”
	<p>Based on the product composition, certificate of analysis, product data sheet, manufacturing process flowchart, and packing list submitted, subject article is a fortificant premix in the form of a yellow to orange fine granular powder. It is composed of niacinamide, D-calcium pantothenate, lactose monohydrate, folic acid, cyanocobalamin, D-biotin, thiamine hydrochloride, pyridoxine hydrochloride, riboflavin, and sodium selenite. Packed in 25-kg bags, subject article is used as a source of vitamins and minerals in the production of growing-up milk.</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 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.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, 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>



Proc Memo No. 1-2025-24

2	TCC (AR) NO.
24-772	

<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

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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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