



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

06 October 2023

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 182-2023

**TO :** ASSISTANT COMMISSIONER  
ALL DEPUTY COMMISSIONERS  
ALL DIRECTORS AND DIVISION CHIEFS  
ALL DISTRICT AND SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**SUBJECT :** DEPARTMENT OF FINANCE ORDER NO. 062.2023

Attached herewith is the Department of Finance Order No. 062.2023 dated 27 September 2023 regarding the designation of **BAYANI H. AGABIN**, Undersecretary of the Legal Services Group, in charge of overseeing the operations of the Bureau of Local Government Finance.

For records purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

For your information and guidance.

**BIENVENIDO Y. RUBIO**  
Commissioner



OCT 25 2023

CMC NO. 182-2023 p. 2

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Republic of the Philippines  
**DEPARTMENT OF FINANCE**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004



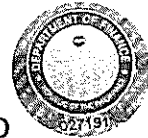
DEPARTMENT ORDER NO. 062 . 2023  
27 September 2023

In the exigency of service, **BAYANI H. AGABIN**, Undersecretary of the Legal Services Group, under the supervision of the Secretary, is hereby designated as the Undersecretary in charge of overseeing the operations of the Bureau of Local Government Finance (BLGF).

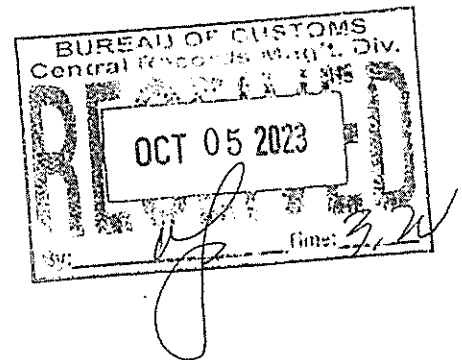
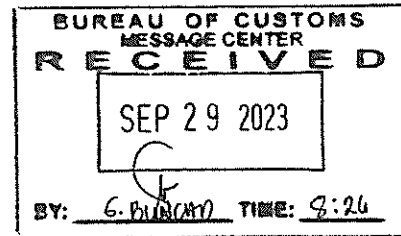
All orders, circulars, memoranda and issuances contrary or inconsistent herewith are hereby revoked and/or modified.

CC

Digitally signed by  
Benjamin Diokno  
Date: 2023.09.27  
17:13:45 +08'00'



**BENJAMIN E. DIKONO**  
Secretary



29 SEP 2023



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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ACCOUNTABILITY

12 October 2023

**CUSTOMS MEMORANDUM CIRCULAR**

NO. 183-2023

**TO :** ASSISTANT COMMISSIONER  
ALL DEPUTY COMMISSIONERS  
ALL DIRECTORS AND DIVISION CHIEFS  
ALL DISTRICT AND SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**SUBJECT :** ALTERNATE CHAIRMAN OF THE RPEB

Attached herewith is the Memorandum dated 28 September 2023 from Department of Finance regarding the designation of the **Officer-in-Charge – UNDERSECRETARY KARLO FERMIN S. ADRIANO** as the alternate Chairman of Revenue Performance Evaluation Board (RPEB).

For records purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

For your information and guidance.

**BIENVENIDO M. RUBIO**  
Commissioner



OCT 25 2023

cmc NO. 183-2023 p. 2

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Republic of the Philippines  
**DEPARTMENT OF FINANCE**  
Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004

09-43849

MEMORANDUM

FOR : THE MEMBERS OF THE REVENUE PERFORMANCE  
EVALUATION BOARD (RPEB)

FROM : BENJAMIN E. DIOKNO  
Secretary of Finance

SUBJECT : Alternate Chairman of the Revenue Performance  
Evaluation Board (RPEB)

DATE : 28 September 2023

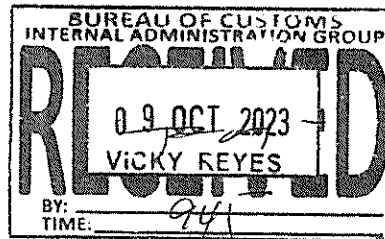
Pursuant to the Implementing Rules and Regulations of Republic Act No. 9335 or the *Attrition Act of 2005*, this is to designate **Officer-In-Charge - UNDERSECRETARY KARLO FERMIN S. ADRIANO** as the alternate Chairman of RPEB.

For your information and reference.

Thank you.

BENJAMIN E. DIOKNO  
Secretary of Finance

OCT 05 2023





cmc NO. 183-2023 P. 3

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CC: **UNDERSECRETARY JANET B. ABUEL**  
Legal and Legislative Group  
Department of Budget and Management

**UNDERSECRETARY KRYSTAL LYM UY**  
Legislative Affairs  
National Economic and Development Authority

**DEPUTY COMMISSIONER TERESITA M. ANGELES**  
Resource Management Group  
Bureau of Internal Revenue

**ROSANA P. SAN VICENTE**  
Bureau of Internal Revenue

**ATTY. JAN MICHAEL RIVERA**  
Bureau of Internal Revenue

**EDITHA G. AUSTRIA**  
Bureau of Internal Revenue

**DEPUTY COMMISSIONER EDWARD JAMES A. DY BUCO**  
Revenue Collection Monitoring Group  
Bureau of Customs

**DEPUTY COMMISSIONER MICHAEL C. FERMIN**  
Internal Administration Group  
Bureau of Customs

**MARILOU A. CABIGON**  
Bureau of Customs

**KHRISTINE JANE V. MELENCIO**  
Bureau of Customs

**BUREAU OF CUSTOMS**  
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

06 October 2023

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 184-2023

**TO :** ASSISTANT COMMISSIONER  
ALL DEPUTY COMMISSIONERS  
ALL DIRECTORS AND DIVISION CHIEFS  
ALL DISTRICT AND SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**SUBJECT :** DEPARTMENT OF FINANCE ORDER NO. 061.2023

Attached herewith is the Department of Finance Order No. 061.2023 regarding the designation of Assistant Secretary **NIÑO RAYMOND B. ALVINA** as Assistant Secretary for the Policy Development and Management Services Group.

For records purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

For your information and guidance.

**BIENVENIDO Y. RUBIO**  
Commissioner



OCT 25 2023

CMC NO. 184-2023 p. 2

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Republic of the Philippines  
**DEPARTMENT OF FINANCE**  
Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004



BOC-09-43648

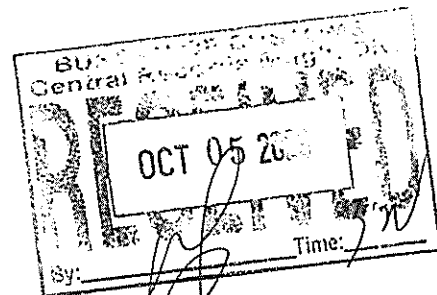
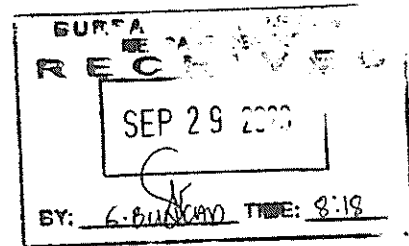
DEPARTMENT ORDER NO. 061.2023

In the exigency of service, Assistant Secretary NIÑO RAYMOND B. ALVINA is hereby designated as Assistant Secretary for the Policy Development and Management Services Group effective immediately.

All shall be guided accordingly.



Digitally signed by  
Benjamin Diokno  
Date: 2023.09.28  
09:51:35 +08'00'  
**BENJAMIN E. DIOKNO**  
Secretary of Finance



29 SEP 2023



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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*

25 October 2023

**CUSTOMS MEMORANDUM CIRCULAR (CMC)**  
NO. 191-2023

**TO :** ASSISTANT COMMISSIONER  
DEPUTY COMMISSIONERS  
SERVICE DIRECTORS AND DIVISION CHIEFS  
DISTRICT AND SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**SUBJECT :** "DIRECTING THE URGENT IMPLEMENTATION OF THE NATIONAL ANTI-MONEY LAUNDERING, COUNTER-TERRORISM FINANCING AND COUNTER-PROLIFERATION FINANCING STRATEGY 2023-2027, AND ENJOINING ALL CONCERNED AGENCIES TO FULLY SUPPORT AND ACTIVELY PARTICIPATE IN THE CONDUCT OF MONEY LAUNDERING/TERRORISM FINANCING NATIONAL RISK ASSESSMENT."

Attached is a copy of Memorandum Circular No. 37 dated 16 October 2023 on the above-mentioned subject.

For records purposes, please confirm the dissemination of this Memorandum Circular throughout your offices within fifteen (15) days from receipt hereof.

For your information and guidance.

**BIENVENIDO Y. RUBIO**  
Commissioner



*[Signature]*  
NOV 06 2023



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Office of the President  
of the Philippines  
Malacañang

MALACAÑANG RECORDS OFFICE

Manila, October 18, 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
Port Area, Manila

Sir:

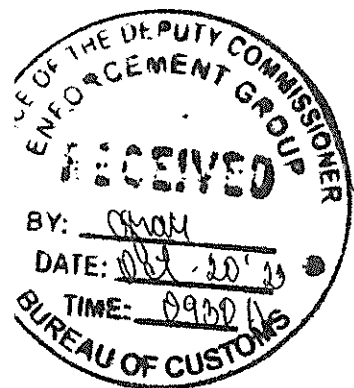
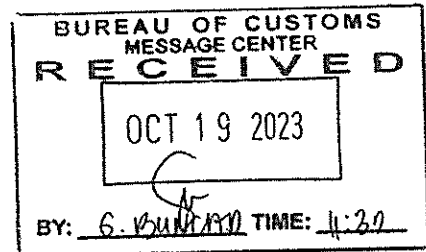
I have the honor to transmit for your information and guidance, a certified copy of Memorandum Circular No. 37 dated October 16, 2023 entitled **"DIRECTING THE URGENT IMPLEMENTATION OF THE NATIONAL ANTI-MONEY LAUNDERING, COUNTER-TERRORISM FINANCING AND COUNTER-PROLIFERATION FINANCING STRATEGY 2023-2027, AND ENJOINING ALL CONCERNED AGENCIES TO FULLY SUPPORT AND ACTIVELY PARTICIPATE IN THE CONDUCT OF MONEY LAUNDERING/TERRORISM FINANCING NATIONAL RISK ASSESSMENT"**.

Thank you.

Very truly yours,



**ATTY. CONCEPCION ZENY E. FERROLINO-ENAD**  
Director IV



M-128 Mabini Hall, Malacañang, Manila Trunkline 8-249-8310 local 8300

19 OCT. 2023

Office of the President  
of the Philippines  
Malacañang

MEMORANDUM CIRCULAR NO. 37

**DIRECTING THE URGENT IMPLEMENTATION OF THE NATIONAL ANTI-MONEY LAUNDERING, COUNTER-TERRORISM FINANCING AND COUNTER-PROLIFERATION FINANCING STRATEGY 2023-2027, AND ENJOINING ALL CONCERNED AGENCIES TO FULLY SUPPORT AND ACTIVELY PARTICIPATE IN THE CONDUCT OF MONEY LAUNDERING/TERRORISM FINANCING NATIONAL RISK ASSESSMENT**

**WHEREAS**, Section 2 of Republic Act (RA) No. 9160, as amended by RA No. 11521 or the "Anti-Money Laundering Act of 2001," declares it a policy of the State to ensure that the Philippines shall not be used as a money laundering site for the proceeds of any unlawful activity, and that the State, consistent with its foreign policy, shall extend cooperation in transnational investigations and prosecutions of persons involved in money laundering activities wherever committed, as well as in the implementation of targeted financial sanctions related to the financing of the proliferation of weapons of mass destruction, terrorism, and financing of terrorism;

**WHEREAS**, Executive Order (EO) No. 68 (s. 2018), as amended by EO No. 33 (s. 2023), established the National Anti-Money Laundering/Counter-Terrorism Financing/Counter-Proliferation Financing (AML/CTF/CPF) Coordinating Committee (NACC) to facilitate inter-agency coordination relative to the country's AML/CTF/CPF policies;

**WHEREAS**, in August 2019, the Asia Pacific Group (APG) on Money Laundering concluded the Third Mutual Evaluation of the Philippines, which assessed the levels of technical compliance of Philippine laws, rules and regulations with international AML/CTF standards, and the effectiveness of the country's overall AML/CTF system;

**WHEREAS**, in October 2019, the Financial Action Task Force (FATF) affirmed the Third Mutual Evaluation Report (MER) of the Philippines, and placed the Philippines under a twelve-month Observation Period, pursuant to the FATF International Co-operation Review Group (ICRG) process;

**WHEREAS**, in June 2021, the Philippines was included in the FATF list of "Jurisdictions Under Increased Monitoring" or the "Grey List" for its failure to show tangible and positive progress in addressing all key recommended actions in the Third MER;

**WHEREAS**, under EO No. 33, the National AML/CTF/CPF Strategy (NACS) 2023-2027 was adopted for the purpose of enabling the Philippines to address the ICRG Action Plans, ensure that the Philippines exits the FATF Grey List, and improve its AML/CTF/CPF regime;

**WHEREAS**, EO No. 33 provides that the Anti-Money Laundering Council (AMLC) Secretariat shall serve as the Secretariat of the NACC, and shall provide technical and administrative support to the NACC;

**WHEREAS**, as of September 2023, out of eighteen (18) ICRG Action Plans, there are still eight (8) that the Philippines must address to exit the FATF Grey List by January 2024;

**WHEREAS**, the urgent implementation of the NACS 2023-2027, particularly its Strategic Objective 1, will intensify and expedite efforts to address deficiencies identified by the FATF ICRG;

**WHEREAS**, in 2026, the Philippines is expected to undergo another Mutual Evaluation;

**WHEREAS**, under international standards on combating ML/TF, countries are required to identify, assess and understand the money laundering and terrorism financing risks for the country, and are mandated, based on said assessment, to apply a risk-based approach to ensure that measures to prevent or mitigate ML/TF are commensurate with the risks identified;

**WHEREAS**, as a member of the APG, and in compliance with the international standards on combatting ML/TF, the Philippines must conduct an ML/TF National Risk Assessment (NRA) to determine the country's risks and vulnerabilities associated with ML/TF; and

**WHEREAS**, Section 17, Article VII of the Constitution vests in the President the power of control over all Executive departments, bureaus and offices, and the mandate to ensure faithful execution of laws;

**NOW, THEREFORE**, the following are hereby ordered:

**Section 1. Urgent Implementation of NACS 2023-2027.** In accordance with their respective mandates, all concerned departments, agencies, bureaus, and instrumentalities of the National Government, including government-owned or -controlled corporations (GOCCs) are directed, and all local government units (LGUs) are encouraged, to immediately and timely formulate and implement relevant strategies, plans and programs to implement NACS 2023-2027, particularly its Strategic Objective No. 1. For this purpose, all Heads of concerned agencies shall:

- a. Immediately review and assess the respective deliverables of their office under the ICRG Action Plans;
- b. Assign focal person/s tasked to ensure that all deliverables are completed and all targets are achieved by 30 November 2023; and

- c. Establish a mechanism for monitoring of progress and reporting of completion of each deliverable.

The NACC Secretariat is hereby directed to furnish all concerned agencies of the respective deliverables and targets of their offices under the ICRG Action Plans, and such other relevant documents, including the pertinent resolutions of the NACC.

The AMLC is hereby directed to submit to the Office of the Executive Secretary, through the Office of the Deputy Executive Secretary for Legal Affairs, a comprehensive report on the status of implementation of NACS 2023-2027, particularly its Strategic Objective 1, on or before 08 December 2023.

**Section 2. Conduct of NRA.** All concerned departments, agencies, bureaus, and instrumentalities of the National Government, including GOCCs, specifically those named in **ANNEX A**, attached herewith, (hereinafter referred to as the "ML/TF NRA Working Group") are enjoined to extend support and participation in the conduct of ML/TF NRA. The ML/TF NRA Working Group shall have nine (9) subgroups, namely:

- a. Threat Assessment;
- b. National Vulnerability;
- c. Banking Sector Vulnerability;
- d. Securities Sector Vulnerability;
- e. Insurance Sector Vulnerability;
- f. Other Financial Institutions' Vulnerability;
- g. Designated Non-Financial Business and Professions Vulnerability;
- h. Financial Inclusion Products Risk Assessment; and
- i. Non-profit Organizations.

The AMLC shall serve as the lead agency of the ML/TF NRA Working Group, and shall formulate and issue guidelines as may be necessary for the effective implementation of this Circular. The AMLC may call upon any government department, agency, bureau or office, including GOCCs, and invite LGUs and representatives from the private sector, to provide assistance in attaining its objectives, subject to existing laws, rules and regulations.

All Heads of member-agencies of the ML/TF NRA Working Group shall designate their alternates, with ranks not lower than an Assistant Secretary or its equivalent, who have technical knowledge and operational experience on the matter, and who are fully authorized to decide for or on their behalf.

**Section 3. Funding.** The initial funding requirements necessary for the implementation of this Circular shall be charged against the respective appropriations of concerned government agencies and the respective corporate operating budgets of concerned GOCCs, subject to availability thereof and in compliance with relevant budgetary, accounting, and auditing rules and regulations. Thereafter, the funding requirements necessary for the continued implementation of this Order shall be included in the budget proposal of the AMLC, subject to the usual budget preparation process.



**Section 4. Effectivity.** This Circular shall take effect immediately.

**DONE**, in the City of Manila, this 16th day of October in the Year of our Lord Two Thousand and Twenty-Three.

By authority of the President:

*Lucas P. Bersamin*  
LUCAS P. BERSAMIN  
Executive Secretary

Office of the President  
MALACAÑANG RECORDS OFFICE  
**CERTIFIED COPY**  
*CEW*  
ATTY. CONCEPCION ZENY E. FERROLINO-ENAD  
191-2023 DIRECTOR IV

ANNEX A

**Financial Intelligence Unit**

Anti-Money Laundering Council

**Supervisory Authorities**

Aurora Pacific Economic and Freeport Zone  
Bangko Sentral ng Pilipinas  
Cagayan Economic Zone Authority  
Insurance Commission  
Philippine Amusement and Gaming Corporation  
Securities and Exchange Commission

**Law enforcement and other relevant government agencies**

Anti-Terrorism Council  
Armed Forces of the Philippines  
Bureau of Customs  
Bureau of Immigration  
Bureau of Internal Revenue  
Cooperative Development Authority  
Civil Service Commission  
Department of Environment and Natural Resources  
Department of Finance  
Department of Foreign Affairs  
Department of the Interior and Local Government  
Department of Justice  
Department of National Defense  
Department of Social Welfare and Development  
Department of Trade and Industry  
Inter-Agency Council Against Trafficking  
Intellectual Property Office of the Philippines  
Intelligence Service Armed Forces of the Philippines  
Land Registration Authority  
National Bureau of Investigation  
National Intelligence Coordinating Agency  
National Privacy Commission  
National Security Council  
Office of the Ombudsman  
Office of the Solicitor General  
Presidential Anti-Organized Crime Commission  
Philippine Amusement and Gaming Corporation  
Philippine Center on Transnational Crime  
Philippine Coast Guard  
Philippine Drug Enforcement Agency  
Philippine Deposit Insurance Corporation

Philippine Ports Authority  
Philippine National Police – Anti-Cybercrime Group  
Philippine National Police – Anti-Kidnapping Group  
Philippine National Police – Aviation Security Group  
Philippine National Police – Criminal Investigation and Detection Group  
Philippine National Police – Directorate for Investigation and Detection Management  
Philippine National Police – Directorate for Intelligence  
Philippine National Police – Highway Patrol Group  
Philippine National Police – Intelligence Group  
Presidential Anti-Organized Crime Commission  
Professional Regulation Commission – Board of Accountancy  
Professional Regulation Commission – Board of Real Estate Service  
Supreme Court – Office of the Court Administrator



19 October 2023

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 192-2023

**TO :** ASSISTANT COMMISSIONER  
ALL DEPUTY COMMISSIONERS  
ALL DIRECTORS AND DIVISION CHIEFS  
ALL DISTRICT AND SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**SUBJECT :** OPTICAL MEDIA BOARD (OMB) PROVISIONAL RECOGNITION  
OF VALID AND EXISTING OMB LICENSES ISSUED TO CLARK  
DEVELOPMENT CORPORATION (CDC) LOCATORS AS VALID  
EXPORT PERMITS

Attached for your reference is the Optical Media Board (OMB) Board Resolution No. 23- 09-04 dated 14 September 2023 on the *Provisional Recognition of Valid and Existing OMB Licenses Issued to Clark Development Corporation Locators as Valid Export Permits*. Pursuant to the Resolution, OMB licenses that have been issued or will be issued hereafter to CDC Locators that are engaged in the business involving products regulated by the OMB, shall be considered for all intents and purposes as valid export permits. Further, it was provided that the Bureau is empowered and authorized to allow the export of OMB-regulated items upon presentation by the CDC Locators of their valid OMB License.

For records purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

For information and appropriate action.

**BIENVENIDO Y. RUBIO**  
Commissioner





Republic of the Philippines  
OFFICE OF THE PRESIDENT  
OPTICAL MEDIA BOARD

**Board Resolution No. 23-09-04**

**PROVISIONAL RECOGNITION OF VALID AND EXISTING OMB LICENSES  
ISSUED TO CLARK DEVELOPMENT CORPORATION LOCATORS  
AS VALID EXPORT PERMITS**

**WHEREAS**, Section 13 of R.A. 9239 enumerates persons, establishments or entities that are required to register with and secure the appropriate licenses with the OMB, including but not limited to those engaged in the export of OMB regulated devices;

**WHEREAS**, the Board takes cognizance of R.A. No. 10032, also known as the Ease of Doing Business Act of 2018, and recognizes the need to further streamline the flow and processing time in delivering government services specifically to address export concerns, business demands and needs peculiar to CDC locators;

**WHEREAS**, the Anti-Red Tape Authority Advisory No. 01, Series of 2020, dated 25 March 2020, recommends the adoption of fast-track measures and tools to aid government agencies in simplifying and streamlining their respective procedures to speed up government service delivery;

**WHEREAS**, the Optical Media Board (OMB) aims to comply with the directives of RA 11032 and aid businesses engaged in OMB-regulated items to secure the necessary licenses and permits;

**WHEREAS**, some CDC locators are engaged in the export of storage devices and memory chips and their market demands require a quick turnaround of shipments from the time their clients place an order to the time it is actually shipped out;

**WHEREAS**, the OMB does not intend to stifle legitimate businesses and unduly delay export shipments of CDC locators due to processes required for issuance of OMB export permits;

**WHEREAS**, in view of the foregoing concerns, the Board has called for a special meeting to address the same and has adopted the following resolutions:

**RESOLVED** as it is hereby resolved, that OMB licenses that have been issued or will be issued hereafter to CDC Locators that are engaged in the business involving products regulated by the OMB, shall be considered for all intents and purposes as valid export permits;

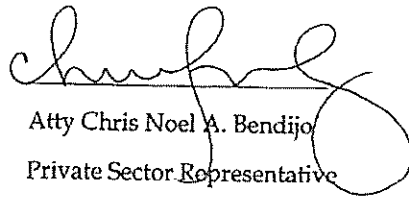
**RESOLVED FURTHER**, that pursuant to the foregoing recognition of OMB Licenses granted to CDC Locators as valid export permits, the Bureau of Customs (BOC) is empowered and authorized to allow the export of OMB-regulated items upon presentation by the CDC Locators of their valid OMB License;

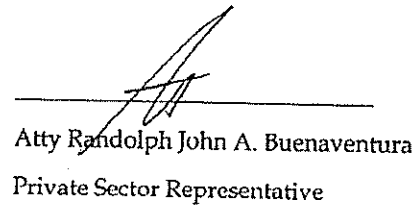
**RESOLVED FURTHER**, that the OMB Officer-in-Charge shall formally communicate this matter with the BOC District Collector *via* correspondence and attaching this Board Resolution;

**RESOLVED FURTHER**, that despite the foregoing, CDC Locators shall continue to lodge their exportations on the OMB portal for weekly assessment, reconciliation, and payment of appropriate and relevant OMB fees;

**RESOLVED FINALLY**, that the recognition of OMB Licenses of CDC Locators as valid OMB Export Permits shall remain effective unless otherwise repealed, amended, or revoked by the OMB Board.


The foregoing Board Resolution is hereby passed and approved on 14 September 2023.

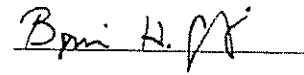
  
Atty Chris Noel A. Bendijo  
Private Sector Representative

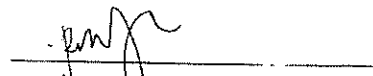
  
Atty Randolph John A. Buenaventura  
Private Sector Representative

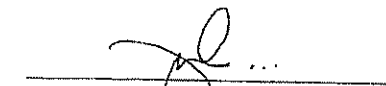
\_\_\_\_\_  
USec Margarita N. Gutierrez  
DILG Ex Officio member

\_\_\_\_\_  
USec Ruth B. Castelo  
DTI Ex Officio member

  
\_\_\_\_\_  
DDG Ann Claire Cabochan  
IPOPPL Ex Officio member

  
\_\_\_\_\_  
USec Bayani H. Agabin  
DOF Ex Officio member

  
\_\_\_\_\_  
Mr. Paolo Miguel D. Paraiso  
Private Sector Representative

  
\_\_\_\_\_  
Mr. James Ronald O. Macasero  
Vice Chair  
Private Sector Representative



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DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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*A modernized and credible customs administration that upholds good governance and is among the world's best*

31 October 2023

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 193 - 2023

**TO :** ASSISTANT COMMISSIONER  
ALL DEPUTY COMMISSIONERS  
ALL DIRECTORS AND DIVISION CHIEFS  
ALL DISTRICT AND SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**SUBJECT :** EXECUTIVE ORDER NO. 42 LIFTING THE MANDATED PRICE  
CEILINGS ON RICE UNDER EXECUTIVE ORDER NO. 39 (S.  
2023)

This refers to the herein attached letter dated 11 October 2023 from Atty. Concepcion Zeny E. Ferrolino-Enad, Director IV, Office of the President and EO No. 42 from Lucas P. Bersamin, Executive Secretary, Office of the President with subject: Lifting the Mandated Price Ceilings on Rice Under Executive Order No. 39 (S. 2023).

As stated in EO No. 42, Section 2 of Republic Act (R.A.) No. 7581 or the "Price Act," as amended by R.A. No. 10623, declares it a policy of the State to provide effective and sufficient protection to consumers against hoarding, profiteering and cartels with respect to the supply, distribution, marketing and pricing of goods during periods of calamity, emergency and widespread illegal price manipulation and other similar situations.

In addition, Section 7 of R.A. No. 7581 provides that the President, upon the recommendation of the implementing agency or the Price Coordinating Council, may impose a price ceiling on any basic necessity or prime commodity in any of the following conditions: (i) threat, existence, or effect of an emergency; (ii) prevalence or widespread acts of illegal price manipulation; (iii) impendence, existence, or effect of any event that causes artificial and unreasonable increase in the price of the basic necessity or prime commodity; and (iv) whenever the prevailing price of any basic necessity or prime commodity has risen to unreasonable levels.

Further, EO No. 39 (s. 2023) imposed mandated price ceilings at ₱41.00 and ₱45.00 per kilogram of regular milled and well-milled rice, respectively.



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Furthermore, Section 2 of EO No. 39 provides that the mandated price ceilings shall remain in full force and effect unless earlier lifted by the President upon the recommendation of the Price Coordinating Council or the Department of Agriculture (DA) and the Department of Trade and Industry (DTI).

Moreover, the DA and DTI have jointly recommended the lifting of the mandated price ceilings in view of the decreasing rice prices in the domestic market, increasing supply of rice stock, and declining global rice prices.

Lastly, Section 17, Article VII of the Constitution vests in the President the power of control over all executive departments, bureaus and offices, and the mandate to ensure the faithful execution of laws.

In view of the foregoing, following the recommendation of the DA and DTI, the mandated price ceilings on regular milled and well-milled rice under EO No. 39 are lifted by the President of the Philippines.

For records purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt thereof.

For information and guidance.

  
BIENVENIDO Y. RUBIO  
Commissioner



NOV 06 2023



CMC No. 193-2023 p.3

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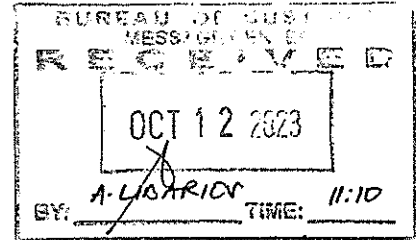
Office of the President  
of the Philippines  
Malacañang



MALACAÑANG RECORDS OFFICE

Manila, October 11, 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
Port Area, Manila



Sir:

I have the honor to transmit for your information and guidance, a certified copy of Executive Order No. 42 dated October 4, 2023 entitled "LIFTING THE MANDATED PRICE CEILINGS ON RICE UNDER EXECUTIVE ORDER NO. 39 (S. 2023)".

Thank you.

Very truly yours,

**ATTY. CONCEPCION ZENY E. FERROLINO-ENAD**  
Director IV

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSIGNMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED #6818

DATE: 10-12-23 3:50

CMC No. 193-2023 p. 4



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MALACAÑAN PALACE  
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 42

**LIFTING THE MANDATED PRICE CEILINGS ON RICE UNDER  
EXECUTIVE ORDER NO. 39 (S. 2023)**

**WHEREAS**, Section 2 of Republic Act (RA) No. 7581 or the "Price Act," as amended by RA No. 10623, declares it a policy of the State to provide effective and sufficient protection to consumers against hoarding, profiteering and cartels with respect to the supply, distribution, marketing and pricing of goods during periods of calamity, emergency and widespread illegal price manipulation and other similar situations;

**WHEREAS**, Section 7 of RA No. 7581 provides that the President, upon the recommendation of the implementing agency or the Price Coordinating Council, may impose a price ceiling on any basic necessity or prime commodity in any of the following conditions: (i) threat, existence, or effect of an emergency; (ii) prevalence or widespread acts of illegal price manipulation; (iii) impendency, existence, or effect of any event that causes artificial and unreasonable increase in the price of the basic necessity or prime commodity; and (iv) whenever the prevailing price of any basic necessity or prime commodity has risen to unreasonable levels;

**WHEREAS**, Executive Order (EO) No. 39 (s. 2023) imposed mandated price ceilings at ₱41.00 and ₱45.00 per kilogram of regular milled and well-milled rice, respectively;

**WHEREAS**, Section 2 of EO No. 39 provides that the mandated price ceilings shall remain in full force and effect unless earlier lifted by the President upon the recommendation of the Price Coordinating Council or the Department of Agriculture (DA) and the Department of Trade and Industry (DTI);

**WHEREAS**, the DA and DTI have jointly recommended the lifting of the mandated price ceilings in view of the decreasing rice prices in the domestic market, increasing supply of rice stock, and declining global rice prices; and

**WHEREAS**, Section 17, Article VII of the Constitution vests in the President the power of control over all executive departments, bureaus and offices, and the mandate to ensure the faithful execution of laws;

THE PRESIDENT OF THE PHILIPPINES

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

**Section 1. Lifting of the Mandated Price Ceilings on Rice.** Following the recommendation of the DA and DTI, the mandated price ceilings on regular milled and well-milled rice under EO No. 39 are hereby lifted.


**Section 2. Directive to Other Agencies.** To ensure stability of rice prices upon the lifting of the mandated price ceilings, other concerned agencies, consistent with their respective mandates, shall fortify their existing programs and initiatives to provide support and assistance to farmers, retailers, and consumers.

**Section 3. Separability.** If any part or provision of this Order shall be held invalid or unconstitutional, the provisions not affected thereby shall remain in full force and effect.

**Section 4. Repeal.** EO No. 39 is hereby repealed. All other orders, rules and regulations, and issuances or parts thereof which are inconsistent with the provisions of this Order are hereby repealed or modified accordingly.

**Section 5. Effectivity.** This Order shall take effect immediately upon publication in the Official Gazette or in a newspaper of general circulation.

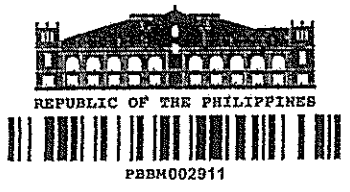
DONE, in the City of Manila, this 4th day of October, in the year of our Lord, Two Thousand and Twenty-Three.

*[Handwritten signature]*  


By the President:

*[Handwritten signature of Lucas P. Bersamin]*  
LUCAS P. BERSAMIN  
Executive Secretary

Office of the President  
MALACAÑANG RECORDS OFFICE  
**CERTIFIED COPY**  
*[Handwritten initials]*  
ATTY. CONCEPCION ZARY E. FERROLINO-ENAD  
7-10-23 DIRECTOR IV





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

23 October 2023

**CUSTOMS MEMORANDUM CIRCULAR**  
No. 181-2023

**TO : ALL CONCERNED**

**SUBJECT : LIST OF COMPANIES WITH PENDING DUTY DRAWBACK CLAIM**

In view of the issuance of CMO No. 16-2023, Procedures on the Processing of Claims for Duty Drawback pursuant to Customs Administrative Order (CAO) No. 4-2019, the following claimants are hereby notified to confirm their application for Duty Drawback to be sent to the TCC Secretariat through its email address at [tccsecretariat@customs.gov.ph](mailto:tccsecretariat@customs.gov.ph) and proceed to Revenue Accounting Division, G/F, CRIC Building, Port Area, Manila, for the status of their application within sixty (60) days from the notice:

- |                                   |                                  |
|-----------------------------------|----------------------------------|
| 1. ASTROBAG MFG. CORP.            | 17. PDM PHILS. IND. INC.         |
| 2. ATLAS METAL PROD. MFG. CO.     | 18. PERFORMANCE PLASTICS CORP.   |
| 3. BANNER PLASTICARD INC.         | 19. PETRON CORPORATION           |
| 4. BAXTER HEALTHCARE PHILS. INC.  | 20. PHIL. RESINS IND. INC.       |
| 5. BISAZZA PHILIPPINES, INC.      | 21. PILIPINAS SHELL PET. CORP.   |
| 6. COMWAX POLYSACK SUPPLY INC.    | 22. PLATINUM GLOBAL POLY CORP.   |
| 7. ELTS ENTERPRISES               | 23. PMFTC, INC.                  |
| 8. ESSEL PROPACK PHILS., INC.     | 24. PROCTER & GAMBLE PHILS.      |
| 9. EUROMED LAB. PHILS. INC.       | 25. Q.C. STYROPACKAGING CORP.    |
| 10. FMC MARINE COLLOIDS           | 26. REPUBLIC CHEMICALS IND. INC. |
| 11. GLADES INTL. CORP.            | 27. SONIC STEEL INDS. INC.       |
| 12. INTL. SYNTHETIC INDS. INC.    | 28. UNIVERSAL AQUARIUS INC.      |
| 13. JG SUMMIT PETROCHEMICAL CORP. | 29. UNIVERSAL HARVESTER, INC.    |
| 14. MARCEL TRADING CORP.          | 30. UNIVERSAL ROBINA CORP.       |
| 15. MCPI CORPORATION              | 31. W. HYDROCOLLOIDS, INC.       |
| 16. NORITAKE PORCELANA MFG. CORP. | 32. WRIGLEY PHILS., INC.         |
|                                   | 33. WYETH PHILIPPINES, INC.      |

For your information and guidance.

  
**ATTY. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner, RCMG  
Chair, Tax Credit Committee



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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mrd

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

OCOM Memo No. 69 - 2023

## MEMORANDUM

**TO :** DEPUTY COMMISSIONER, EG  
 DEPUTY COMMISSIONER, IAG  
 DEPUTY COMMISSIONER, IG  
 DEPUTY COMMISSIONER, MISTG  
 DIRECTOR, AO  
 DIRECTOR, CIIS  
 DIRECTOR, ESS  
 DIRECTOR, LS  
 ALL DISTRICT AND SUB-PORT COLLECTORS  
 ALL DEPUTY COLLECTORS FOR OPERATION  
 ALL DEPUTY COLLECTORS FOR ADMINISTRATION  
 HEAD, XIP  
 CHIEF, GSD  
 CHIEF, ITDD  
 CHIEF, HRMD  
 ALL CHIEFS, ARRIVAL AND DEPARTURE DIVISIONS  
 ALL CHIEFS, PID OR EQUIVALENT UNIT  
 ALL CHIEFS, FED, IED AND POSTAL OFFICES  
 ALL DISTRICT COMMANDERS, ESS-CPD  
 ALL OTHERS CONCERNED

**FROM :** BIENVENIDO Y. RUBIO  
 Commissioner *[Signature]* **OCT 26 2023**

**SUBJECT :** IMPLEMENTATION OF MEASURES TO SUPPORT  
 STRATEGIC OBJECTIVES 1 AND 2 UNDER EO NO. 33 S. 2023  
 AND IMMEDIATE OUTCOMES 7.1, 7.2 AND 8.2 OF THE  
 FINANCIAL ACTION TASK FORCE (FATF) INTERNATIONAL  
 COOPERATION REVIEW GROUP (ICRG)

**DATE :** 17 October 2023

In line with the commitment of the Bureau of Customs (BOC) to contribute measures for the effective and sustainable implementation of Strategic Objectives No. 1<sup>1</sup> and 2<sup>2</sup> of the National Anti-Money Laundering Counter-Terrorism Financing and Counter-Proliferation Financing Strategy 2023-2027 adopted under Executive Order No. 33 s. 2023, all responsible offices are directed to continuously implement, monitor and

<sup>1</sup> *Strategic Objective 1: Demonstrate that the Philippines has addressed strategic deficiencies identified in international AML/CFT assessments and that the measures to contribute to effective and sustainable outcomes;*

<sup>2</sup> *Strategic Objective 2: Strengthen law enforcement and prosecutorial capacity for the effective development of financial intelligence, investigation, Prosecution, and Confiscation in relation to Money Laundering and its Pradicate Offenses*

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submit report to the Office of the Commissioner, copy furnished the Deputy Commissioner for Enforcement Group, its compliance with the following measures to support the implementation of Executive Order No. 33 s. 2023 in relation to the Financial Action Task Force (FATF) International Cooperation Review Group (ICRG) Action Plans, specifically Immediate Outcomes 7.1 and 7.2 and 8.2:

<p><b>IMMEDIATE OUTCOME 7.1:</b> Demonstrate an increase in the development and use of financial intelligence and an increase in financial investigative skills of LEAs tasked with ML investigations.</p> <p><b>IMMEDIATE OUTCOME 7.2:</b> Demonstrate an increase in ML investigations and prosecutions in accordance with the Philippines' risk profile, including crimes with a transnational element and/or foreign proceeds, and using formal and informal international cooperation where necessary.</p>		
Measures	Responsible Offices	Reporting Requirement
1. Utilization of AMLC Web-based Search Engine by BOC offices with access to the system	<ul style="list-style-type: none"> <li>• Enforcement Security Service (ESS)</li> <li>• Customs Intelligence and Investigation Service (CIIS)</li> <li>• Legal Service</li> </ul>	<p>Monthly summary of AWSE search and Requests for Information (RFIs) transmitted to the AMLC.</p> <p><b>Due:</b> 10<sup>th</sup> of every month</p>
2. Regular case conferences with AMLC on cases filed or for filing by the BOC (i.e. smuggling, environmental, IPR)	Legal Service	<p>Monthly summary of case conferences conducted.</p> <p><b>Due:</b> 10<sup>th</sup> of every month</p>
3. Inclusion of Money-Laundering allegation in smuggling cases filed by the BOC to the DOJ	Legal Service	<p>Monthly summary of cases filed with Money-Laundering allegations.</p> <p><b>Due:</b> 10<sup>th</sup> of every month</p>
4. Coordination with international and local counterparts on any information on smuggling or other relevant predicate offenses (i.e.	<ul style="list-style-type: none"> <li>• ESS</li> <li>• CIIS</li> </ul>	<p>Monthly summary of emails/requests for information/coordination/meetings with local or international counterparts and law enforcement agencies</p>

environmental, IPR, etc.)		<b>Due:</b> 10 <sup>th</sup> of every month
5. Regular submission of statistics to the AMLC of BOC seizures per port and commodity	CIIS	Summary of no. of seizures and value per port and commodity  <b>Due:</b> 10 <sup>th</sup> of every month
<b>IMMEDIATE OUTCOME 8.2:</b> Demonstrate that cross border measure is applied to all main sea/airports of the country including detection of false declarations of currency and confiscation action resulting therefrom with particular focus on high-risk activities in line with the Philippine's risk profile		
<b>Measures</b>	<b>Responsible Offices</b>	<b>Reporting Requirement</b>
1. Ensure that all travelers and crew arriving/departing in and from all airports and seaports accomplish a Customs Baggage Declaration Form (CBDF) and Currencies Declaration Form (CDF), if applicable, and submit regular reports in line with OCOM Memorandum No. 31-2023	<ul style="list-style-type: none"> <li>All Collection Districts</li> <li>All Arrival and Departure Divisions</li> <li>All Piers and Inspection Divisions or equivalent unit</li> <li>All Informal Entry Divisions (for processing of passengers/crew in cruise ships/crews and foreign vessels, as applicable)</li> </ul>	No. of Passengers/Crew, no. of CBDs and CDs in line with OCOM Memorandum No. 31-2023 ( <b>Annex A</b> )  <b>Due:</b> Weekly, every Monday covering transactions from Monday to Sunday of the previous week
2. Ensure sufficient supplies of CBDFs and CDFs for all airports, airlines and shipping lines	<ul style="list-style-type: none"> <li>General Services Division (GSD)</li> <li>All Deputy Collectors for Administration</li> </ul>	Monthly summary of no. of CBDFs and CDFs distributed to ports  <b>Due:</b> 10 <sup>th</sup> of every month
3. Coordinate with the Civil Aviation Board (CAB) and Airlines/Shipping lines on the compliance with the request to distribute forms and in-flight announcement of declaration requirement	<ul style="list-style-type: none"> <li>All Chiefs, Arrival and Departure Division</li> <li>All Chiefs, Piers and Inspection Division or equivalent unit</li> <li>Enforcement Group</li> </ul>	Monthly summary of CBDFs and CDFs distributed to airlines/shipping lines.  <b>Due:</b> 10 <sup>th</sup> of every month

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		<p>Update on coordination with CAB, Shipping Lines and Airlines concerned.</p> <p><b>Due:</b> 30 September 2023</p>
<p>4. Continuous capacity building of personnel on policies on cross-border transport of currency and monetary instruments, currency detection and confiscation</p>	<ul style="list-style-type: none"> <li>• Interim Training and Development Division</li> <li>• All Deputy Collectors for Administration</li> </ul>	<p>Schedule of training/refresher courses for airports, seaports, x-ray, enforcement and intelligence personnel</p> <p><b>Due:</b> 30 September 2023</p> <p>Summary of no. of personnel trained and no. of trainings conducted</p> <p><b>Due:</b> 30 October 2023</p>
<p>5. BOC transition to E-Travel</p>	<p>Management Information System Technology Group</p>	<p>Update on status of the BOC's transition to E-Travel, implementation requirements and timeline for implementation</p> <p><b>Due:</b> 30 September 2023</p>
<p>6. Ensure continuous strict monitoring of accompanied and unaccompanied baggages of arriving and departing travelers, crews, cargoes, mails and parcels for possible non-declaration, false declaration and/or concealment of currencies and monetary instruments</p>	<ul style="list-style-type: none"> <li>• All Collection Districts</li> <li>• X-ray Inspection Project</li> <li>• ESS</li> <li>• CIIS</li> <li>• All Arrival and Departure Divisions</li> <li>• All Piers and Inspection Divisions or equivalent units</li> <li>• All Informal Entry Divisions</li> </ul>	<p>Monthly report of x-ray scanned commodities/baggages and results thereof (c/o XIP)</p> <p><b>Due:</b> 10<sup>th</sup> of every month</p> <p>Monthly Report of Apprehensions of all commodities</p>



	<ul style="list-style-type: none"> <li>• All Customs Postal Offices</li> <li>• All Airport/Seaport Warehouses</li> <li>• All Others concerned</li> </ul>	<p>(c/o CIIS in coordination w/ Collection Districts)</p>
<p>7. Ensure 100% verification/counting, either manually or through money counting machines, of declared currencies</p>	<ul style="list-style-type: none"> <li>• All Collection Districts</li> <li>• All Arrival and Departure Division</li> <li>• All Piers and Inspection Division or equivalent unit</li> <li>• All Informal Entry Division (IED)</li> <li>• ESS</li> <li>• CIIS</li> </ul>	<p>Monthly summary of result of 100% verification of declared, falsely declared and non-declared currencies. (c/o Collection Districts in coordination with other responsible offices)</p> <p><b>Due:</b> 10<sup>th</sup> of every month</p>
<p>8. Ensure deployment of sufficient no. of examiners, x-ray and enforcement personnel in all international airports, seaports, warehouses, postal offices</p>	<ul style="list-style-type: none"> <li>• All District Collectors</li> <li>• All Deputy Collectors for Administration</li> <li>• X-ray Inspection Project (XIP)</li> <li>• ESS</li> <li>• CIIS</li> <li>• Human Resources Management Division</li> </ul>	<p>Report on no. of examiners/appraisers, x-ray and enforcement personnel in all international airports, seaports, warehouses, postal offices</p> <p><b>Due:</b> 30 September 2023</p>
<p>9. Regular maintenance of x-ray scanners and multi-currency counting machines</p>	<ul style="list-style-type: none"> <li>• XIP</li> <li>• All Deputy Collectors for Administration</li> <li>• GSD</li> </ul>	<p>Quarterly Maintenance Report</p> <p><b>Due:</b> 10<sup>th</sup> of the 1<sup>st</sup> month of every quarter</p>
<p>10. Deployment of Cash-sniffing dogs</p>	<ul style="list-style-type: none"> <li>• Enforcement Group</li> </ul>	<p>Update on coordination with Philippine Coast Guard</p> <p><b>Due:</b> 30 September 2023</p>

For queries and clarifications, please coordinate with the Office of the Deputy Commissioner, Enforcement Group via email at [odc.eg@customs.gov.ph](mailto:odc.eg@customs.gov.ph).

For immediate and strict compliance.



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 273-2023

MASTER COPY

BOC-09-43965

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## MEMORANDUM

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

**SUBJECT :** FOOD AND DRUG ADMINISTRATION (FDA)  
RECOMMENDATION FOR THE RELEASE OF DONATED FOOD  
PRODUCTS FROM CONVOY OF HOPE TO CONVOY OF HOPE  
PHILIPPINES, INC. (COHPI)

**DATE :** 16 October 2023

Forwarding the herein attached letters from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Luis Jose Raymundo S. Sasuman, Chief of Operations and Finance, COHPI, recommending clearance for the release of the following donated food products from Convoy of Hope to COHPI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
10 October 2023	FANU 1796060	UL-0819005	Fortified Rice & Soy Protein Meal	1,260 cases	September 2026
10 October 2023	UACU 5682847	UL-0819006	Fortified Rice & Soy Protein Meal	1,260 cases	September 2026
10 October 2023	TRHU 8553151	UL-0043352	Fortified Rice & Soy Protein Meal	5 cases 1315 cases	November 2024 January 2025
10 October 2023	TLLU 5633116	UL-0043355	Fortified Rice & Soy Protein Meal	1186 cases 134 cases	January 2025 February 2025



AOCG Memo No. 273-2023 p. 2

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The release of the donated cosmetic products shall be subject to the following conditions:

1. the products shall have been inspected and cleared by a representative from FDA – Regional Field Office;
2. the clearance shall solely be for the release of the products from this Bureau and shall not be construed as an authorization for its distribution, sale, offer for sales, and use.
3. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food products.
4. the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.



Republic of the Philippines  
Department of Health  
**FOOD AND DRUG ADMINISTRATION**

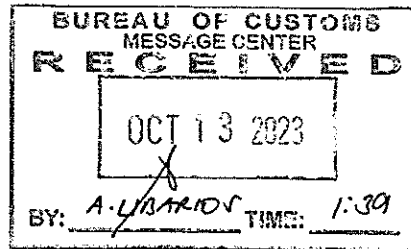


10 October 2023



BOC-09-43965

**MR. LUIS JOSE RAYMUNDO S. SASUMAN**  
Chief of Operations and Finance  
**Convoy of Hope Philippines, Inc.**  
1924, Taft Avenue corner Bernabe Street,  
Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,260 cases	September 2026
Container Number FANU 1796060		Seal Number UL-0819005

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

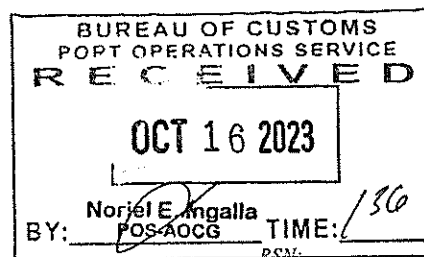
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph).

Very truly yours,

*fw*  
  
**PILAR MARILYN M. PAGAYUNAN**  
Director IV  
Center for Food Regulation and Research



cc: ANNA MARIE CELINA G. GARFIN, MD, MM  
OIC-Director IV, Bureau of International Health Cooperation  
COMMISSIONER BIENVENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
CAROLYN P. CUSTODIO  
Regional Supervisor, NCR

RSN: 20230927165747  
Amount: P 510  
OR Number: 20000  
Date: 28 September 2023  
hmr/hsa





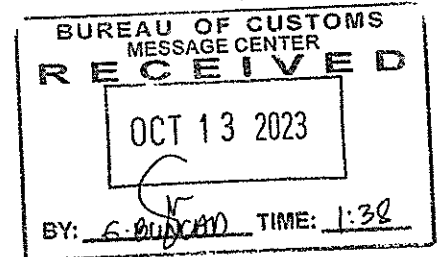
Republic of the Philippines  
Department of Health  
FOOD AND DRUG ADMINISTRATION



10 October 2023



MR. LUIS JOSE RAYMUNDO S. SASUMAN  
Chief of Operations and Finance  
Convoy of Hope Philippines, Inc.  
1924, Taft Avenue corner Bernabe Street,  
Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1260 cases	September 2026
Container Number UACU 5682847	Seal Number UL-0819006	

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph).

Very truly yours,

*fm*  
  
PILAR MARILYN M. PAGAYUNAN  
Director IV  
Center for Food Regulation and Research

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED #6849

BY: *Armen 9:28*  
DATE & TIME: 10-16-23  
RSN: 20230927163708

cc: ANNA MARIE CELINA G. GARFIN, MD, MM  
OIC-Director IV, Bureau of International Health Cooperation  
COMMISSIONER BIENVENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
CAROLYN P. CUSTODIO  
Regional Supervisor, NCR

BUREAU OF CUSTOMS  
PORT OPERATIONS SERVICE  
RECEIVED  
OCT 16 2023  
BY: *Armen 9:28*  
TIME: 1:36

Amount: P 510  
De Number: 50000  
Date: 28 September 2023



Republic of the Philippines  
Department of Health  
**FOOD AND DRUG ADMINISTRATION**

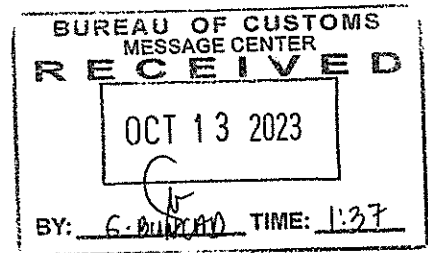


10 October 2023



BOC-09-43967

**MR. LUIS JOSE RAYMUNDO S. SASUMAN**  
Chief of Operations and Finance  
**Convoy of Hope Philippines, Inc.**  
1924, Taft Avenue corner Bernabe Street,  
Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	5 cases	November 2024
	1315 cases	January 2025
Container Number TRHU 8553151	Seal Number UL-0043352	

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

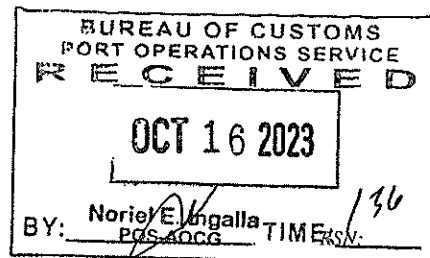
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph).

Very truly yours,

*hmr*  
  
**PILAR MARILYN M. PAGAYUNAN**  
Director IV  
Center for Food Regulation and Research



cc: ANNA MARIE CELINA G. GARFIN, MD, MM  
OIC-Director IV, Bureau of International Health Cooperation  
COMMISSIONER BIENVENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
CAROLYN P. CUSTODIO  
Regional Supervisor. NCR

Amount:  
OR Number:  
Date:  
*hmr/hsa*

20230927163427  
P 510  
60000  
28 September 2023



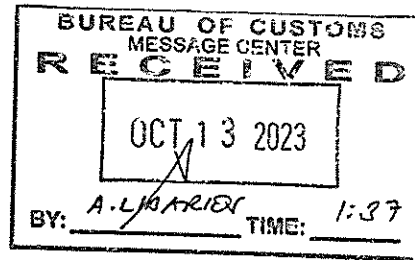


Republic of the Philippines  
Department of Health  
**FOOD AND DRUG ADMINISTRATION**

10 October 2023



**MR. LUIS JOSE RAYMUNDO S. SASUMAN**  
Chief of Operations and Finance  
**Convoy of Hope Philippines, Inc.**  
1924, Taft Avenue corner Bernabe Street,  
Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1186 cases	January 2025
	134 cases	February 2025
Container Number TLLU 5633116	Seal Number UL-0043355	


The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph).

Very truly yours,

  
**PILAR MARILYN M. PAGAYUNAN**  
Director IV  
Center for Food Regulation and Research

cc: ANNA MARIE CELINA G. GARFIN, MD, MM  
OIC-Director IV, Bureau of International Health Cooperation  
COMMISSIONER BIENVENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
CAROLYN P. CUSTODIO  
Regional Supervisor, NCR

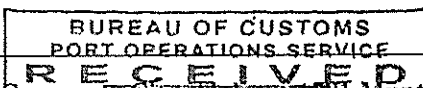
REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (ACCG)

**RECEIVED** #6850

BY: Arman G. 2N

DATE & TIME: 90-16-23  
RSN: 20230927163950

Amount: P 510  
OR Number: 40000  
Date: 28 September 2023  
hmr/hsa







# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 274-2023

MASTER COPY  
BOC-09-43970 *hmb*

## MEMORANDUM

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** **ATTY. VENER S. BAQUIRAN**,  
Deputy Commissioner<sup>c</sup>  
Assessment and Operations Coordinating Group

**SUBJECT :** **FOOD AND DRUG ADMINISTRATION (FDA)**  
**RECOMMENDATION FOR THE RELEASE OF DONATED FOOD**  
**PRODUCTS FROM FEED MY STARVING CHILDREN TO**  
**INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.**  
**(ICMFI)**

**DATE :** **16 October 2023**

Forwarding the herein attached letter from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Ms. Angelita S. Evidente, Program Manager, ICMFI recommending clearance for the release of the following donated food products from Feed My Starving Children to ICMFI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
05 October 2023	MSMU 6562043	UL-0819007	Manna Pack Rice – Fortified Rice and Soy Meal Package	1,260 boxes	September 2026

The release of the donated food products shall be subject to the following conditions:

1. the products shall have been inspected and cleared by a representative from FDA – Customs Liaison Unit;
2. the clearance shall solely be for the release of the products from this Bureau and shall not be construed as an authorization for its distribution, sale, offer for sales, and use;
3. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food products; and
4. the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.



Republic of the Philippines  
Department of Health  
**FOOD AND DRUG ADMINISTRATION**

**MASTER COPY**  
*hms*

05 October 2023

**MS. ANGELITA S. EVIDENTE**

Program Manager

**International Care Ministries Foundation Inc.** W-1701-1708, 1709, 1710 17<sup>th</sup> Floor,  
Philippine Stock Exchange, Ortigas Center, Pasig City.

Dear Ms. Evidente:

Please be informed that this Office hereby recommends clearance for the release of the following food products donated by **Feed My Starving Children** with Headquarters Address located at 401 93<sup>rd</sup> Avenue, Coon Rapids, MN 55433 USA to **International Care Ministries Foundation Inc.** with office address located at Unit W-1701-1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange, Ortigas Center, Pasig City.

Product	Quantity	Expiry Date
Manna Pack Rice – Fortified Rice and Soy Meal Package	1, 260 Boxes	September, 2026
Container Van No. MSMU656204-3 Seal No. UL-0819007		

The release of said donated food products are on the condition the said products shall have been inspected and cleared by a representative from the Food and Drug Administration –FDA-Customs Liaison Unit.

This clearance shall be only for the RELEASE of the products from the Bureau of Customs and shall not construed as an authorization for its distribution, sale, offer for sale and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph)

Very truly yours,

**PILAR MARILYN M. PAGAYUNAN**  
Director IV  
Center for Food Regulation and Research

**ANNA MARIE CELINAG. GARAFIN, MD. MM**  
Director IV, Bureau of International Health Cooperation

**COMMISSIONER BIENVENIDO Y. RUBIO**  
OIC, Bureau of Customs

**CAROLYN P. CUSTODIO**  
Regional Supervisor, NCR

RSN 20230927162833  
Amount P 510  
OR No. LBP  
OR date 02 October 2023  
gt/hsa



05 October 2023



BOC-09-43970

**MS. ANGELITA S. EVIDENTE**

Program Manager

**International Care Ministries Foundation Inc.**

W-1701-1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange, Ortigas Center, Pasig City.

Dear **Mr. Sta. Ana**:

Please be informed that this Office hereby recommends clearance for the release of the following food products donated by **Feed My Starving Children** with Headquarters Address located at 401 93<sup>rd</sup> Avenue, Coon Rapids, MN 55433 USA to **International Care Ministries Foundation Inc.** with office address located at Unit W-1701-1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange, Ortigas Center, Pasig City.

Product	Quantity	Expiry Date
Manna Pack Rice – Fortified Rice and Soy Meal Package Container Van No. MSMU656204-3 Seal No. UL-0819007	1, 260 Boxes	September, 2026

The release of said donated food products are on the condition the said products shall have been inspected and cleared by a representative from the Food and Drug Administration – FDA-Customs Liaison Unit.

This clearance shall be only for the RELEASE of the products from the Bureau of Customs and shall not construed as an authorization for its distribution, sale, offer for sale and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph).

Very truly yours,

**PILAR MARILYN M. PAGAYUNAN**

Director IV

Center for Food Regulation and Research

DTN: 20230927162833

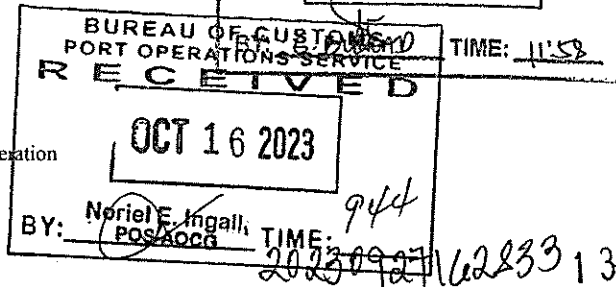
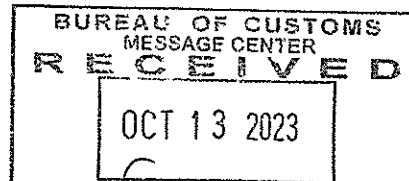
cc: ANNA MARIE CELINA G. GARFIN, MD, MM  
OIC-Director IV, Bureau of International Health Cooperation

COMMISSIONER BIENVENIDO Y. RUBIO

OIC, Bureau of Customs

CAROLYN P. CUSTODIO

Regional Supervisor, NCR



2023 OCT 13 11:58  
2023 OCT 13 13 OCT 2023



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



09-43779

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 275-2023

## MEMORANDUM

MASTER COPY  
*hmt*

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

**SUBJECT :** **FOOD AND DRUG ADMINISTRATION (FDA)**  
**RECOMMENDATION FOR THE RELEASE OF DONATED FOOD**  
**PRODUCTS FROM RISEN SAVIOR MISSIONS TO ASSISI**  
**DEVELOPMENT FOUNDATION, INC.**

**DATE :** **16 October 2023**

Forwarding the herein attached letter from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Ms. Angelita S. Evidente, Program Manager, Assisi Development Foundation, Inc. recommending clearance for the release of the following donated food products from Risen Savior Missions to ASSISI DEVELOPMENT FOUNDATION, INC.:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
29 September 2023	MEDU 4377295	UL-0819137	FMSC MEAL 01-7 Manna Pack Rice (14-1kg bags)	1,260 boxes	Earliest of which is August 2026
10 October 2023	TCNU 3672827	UL-0819140	FMSC MEAL 01-7 Manna Pack Rice (14-1kg bags)	1,260 boxes	Earliest of which is August 2026

The release of the donated food products shall be subject to the following conditions:

1. the products shall have been inspected and cleared by a representative from FDA – Regional Field Office;
2. the clearance shall solely be for the release of the products from this Bureau and shall not be construed as an authorization for its distribution, sale, offer for sales, and use;
3. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food products; and
4. the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.



Republic of the Philippines  
Department of Health  
**FOOD AND DRUG ADMINISTRATION**

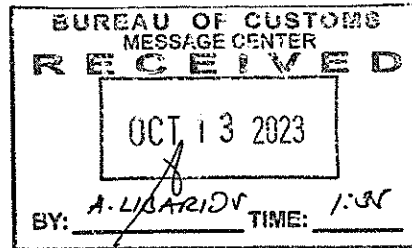


10 October 2023



BOC-09-43969

**MS. ANGELITA S. EVIDENTE**  
Program Manager  
**Assisi Development Foundation**  
5/F Units 503-506 Prestige Tower  
F. Ortigas Jr. Road, Ortigas Center  
Pasig City, 1605 Philippines



Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court Apple Valley MN 55124 US to **ASSISI DEVELOPMENT FOUNDATION** located at 5/F Units 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605 Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 Manna Pack Rice (14-1kg bags)	1,260 boxes	Earliest of which is August 2026
Container Number TCNU 3672827		Seal Number UL-0819140

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

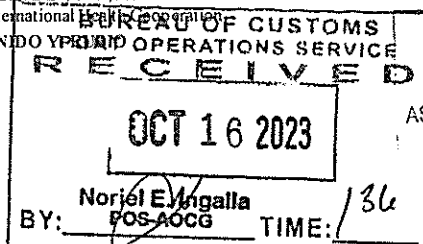
For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph).

Very truly yours,

**PILAR MARILYN M. PAGAYUNAN**  
Director IV  
Center for Food Regulation and Research

RSN: 20230926101842  
Amount: PhP 510  
OR Number: 37800  
Date: 26 Sept 2023  
hmr/hsa

cc: ANNA MARIE CELINA G. GARFIN, MD, MM  
OIC-Director IV, Bureau of International Trade Operations Service  
COMMISSIONER BIENVENIDO YPARRIZBURU  
OIC, Bureau of Customs  
CAROLYN P. CUSTODIO  
Regional Supervisor, NCR



REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)



AOCG Memo No. 275-2023 p. 3

11 OCT 2023

29 September 2023

**MS. ANGELITA S. EVIDENTE**  
 Program Manager  
**Assisi Development Foundation**  
 5/F Units 503-506 Prestige Tower  
 F. Ortigas Jr. Road, Ortigas Center  
 Pasig City, 1605 Philippines

Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court Apple Valley MN 55124 US to **ASSISI DEVELOPMENT FOUNDATION** located at 5/F Units 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605 Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 Manna Pack Rice (14-1kg bags)	1,260 boxes	Earliest of which is August 2026
Container Number MEDU 4377295	Seal Number UL-0819137	


The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

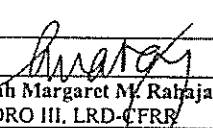
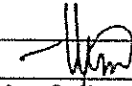
For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph).

Very truly yours,

*mm*  
  
**PILAR MARILYN M. PAGAYUNAN**  
 Director IV  
 Center for Food Regulation and Research

cc: ANNA MARIE CELINA G. GARFIN, MD, MM  
 OIC-Director IV, Bureau of International Health Cooperation  
 COMMISSIONER BIENVENIDO Y. RUBIO  
 OIC, Bureau of Customs  
 CAROLYN P. CUSTODIO  
 Regional Supervisor, NCR

RSN: 20230919082817  
 Amount: PhP 510  
 OR Number: 74100  
 Date: 20 Sept 2023  
 hmr/hsa

 Hannah Margaret M. Rahaja FDRO III, LRD-CFRR	 Helena S. Alcaraz Chief, LRD-CFRR
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*Rec'd. at 1.1*



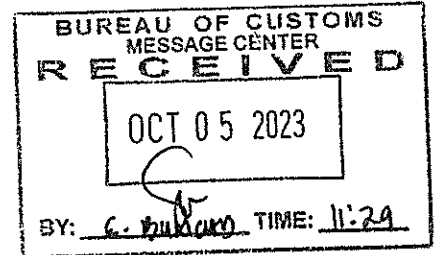
Republic of the Philippines  
Department of Health  
FOOD AND DRUG ADMINISTRATION

MASTER COPY  
BAGONG PILIPINAS

29 September 2023



MS. ANGELITA S. EVIDENTE  
Program Manager  
Assisi Development Foundation  
5/F Units 503-506 Prestige Tower  
F. Ortigas Jr. Road, Ortigas Center  
Pasig City, 1605 Philippines



Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court Apple Valley MN 55124 US to **ASSISI DEVELOPMENT FOUNDATION** located at 5/F Units 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605 Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 Manna Pack Rice (14-1kg bags)	1,260 boxes	Earliest of which is August 2026
Container Number MEDU 4377295	Seal Number UL-0819137	

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

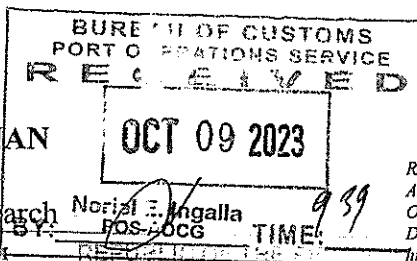
For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph).

Very truly yours,

PILAR MARILYN M. PAGAYUNAN  
Director IV

Center for Food Regulation and Research

- cc: ANNA MARIE CELINA G. GARFIN, MD, MMSc  
OIC-Director IV, Bureau of International Health Cooperation
- COMMISSIONER BIENVENIDO Y. RUBIO  
OIC, Bureau of Customs
- CAROLYN P. CUSTODIO  
Regional Supervisor, NCR



RAN: 20230919082817  
Amount: PHP 510  
OR Number: 74100  
Date: 20 Sept 2023  
Intr/hsa



BY: *[Signature]*  
DATE & TIME: 10-05-23



**BUREAU OF CUSTOMS**  
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 276-2023

**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 :** 13 October 2023

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 11 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-648	"SIEMENS DCA® SYSTEMS HEMOGLOBIN A <sub>1c</sub> REAGENT KIT (10698915)"	3822.19.00	MFN – 1% ad valorem
23-655	"WYETH® S-26® LF (DS515-1)"	2106.90.81	MFN – 5% ad valorem
23-659	"NESTLE® UHT FRESH MILK (250 mL and 1 L)"	0401.20.10	MFN – 3% ad valorem ANZFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 276-2023 p. 2

MASTER COPY



BOC-09-43949

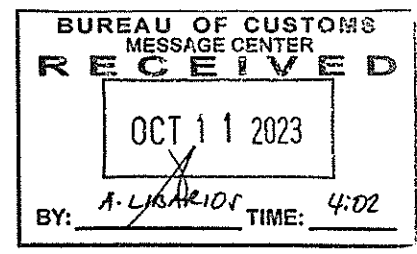


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-084

11 October 2023

**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 three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-648, 23-655, and 23-659, issued by this Commission on 11 October 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

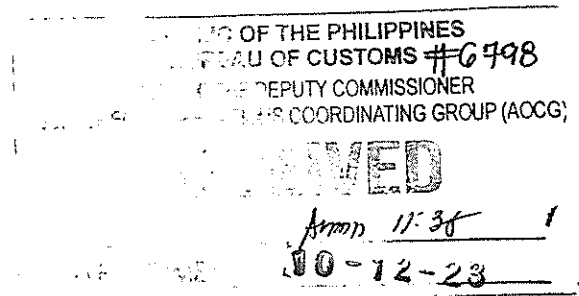
Thank you.

Very truly yours,

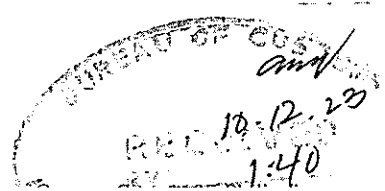
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated  
cc: The Secretary  
Department of Finance  
Manila



10/13  
1:50





MASTER COPY  
hmb

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3822.19.00 MFN - 1% ad valorem		23-648
		<b>3</b>	<b>DATE ISSUED</b>
			11 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"SIEMENS DCA® SYSTEMS HEMOGLOBIN A<sub>1c</sub> REAGENT KIT (10698915)"</b>
	<p>Based on the safety data sheet, user manual, pack insert, declaration of conformity, and photograph of the product submitted, subject article is an <i>in vitro</i> diagnostic reagent kit used for the quantitative method of measuring the percent concentration of hemoglobin A<sub>1c</sub> in the blood. The assay is based on a latex immunoagglutination inhibition methodology. The samples are to be tested using the DCA® Analyzer and the measurement is recommended for monitoring the long-term care of persons with diabetes and can be an aid to diagnose diabetes and identify patients at risk for developing diabetes. Subject article is packed in boxes containing 10 reagent cartridges (each containing an antibody latex, agglutinator, buffer solution, and oxidant), 10 capillary holders, a calibration card, and three package inserts.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.</p> <p>The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for <i>in vitro</i> or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>Marilou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</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.*

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AOCG Memo No. 276-2023 p. 4



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2106.90.81 MFN - 5% ad valorem		23-655	
		3	DATE ISSUED
		11 October 2023	

4 DESCRIPTION OF GOOD

“WYETH® S-26® LF (DS515-1)”

Based on the certificate of composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a lactose-free powdered infant formula. It is composed of glucose syrup, vegetable oils, whey protein, potassium caseinate, mineral premix, soy lecithin, vitamin premix, and citric acid, among others. It is specially designed for the dietary management of lactose maldigestion/intolerance and diarrhea among infants (aged zero to 12 months) and is suitable for use as the sole source of nutrition for infants from birth up to six months of age. Packed in 400-g cans, subject article is prepared by dissolving one scoop (approximately 4.396 g) in 30 mL of water prior to consumption.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

*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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0401.20.10 MFN - 3% ad valorem AANZFTA - Zero RCEP - Zero		23-659
		<b>3</b>	<b>DATE ISSUED</b>
			11 October 2023

**4 DESCRIPTION OF GOOD****"NESTLE® UHT FRESH MILK (250 mL and 1 L)"**

Based on the product composition, manufacturing method, product label, and photograph of the product submitted, subject article is a ready-to-drink, 100% standardized homogenized cow's milk with milk fat content, by weight, of 3.5%. Subject article has undergone an ultra-high temperature process of sterilization and is aseptically packed in 250-mL and 1,000-mL Tetra Brik®.

**5 REASONS FOR CLASSIFICATION**

Heading 04.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers milk and cream, not concentrated nor containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, whether or not pasteurised, sterilised or otherwise preserved, homogenised or peptonised; but it excludes milk and cream which have been concentrated or which contain added sugar or other sweetening matter (heading 04.02) and curdled, fermented or acidified milk and cream (heading 04.03). The heading also covers reconstituted milk and cream having the same qualitative and quantitative composition as the natural products.

In view thereof, subject article is classified under AHTN 2022 subheading 0401.20.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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 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**  
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.*



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 277-2023

## MEMORANDUM

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**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 October 2023

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 16 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-132	"TECHREVETMENT® ARTICULATING BLOCK FABRIC FORM CONCRETE LINING"	6307.90.90	MFN – 15% ad valorem AIFTA – Zero*
23-144	"TECHREVETMENT® ENVIRO MAT FABRIC FORM CONCRETE LINING"	6307.90.90	MFN – 15% ad valorem AIFTA – Zero*
23-613	"MAG PRESERVATIVE BLEND PREDATOR PH (RE35094/A)"	3824.99.70	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-653	"ALUMICO (SEPIOLITE + BENTONITE)"	3824.99.99	MFN – 3% ad valorem
23-713	"EMOGREEN™ L19"	3824.99.99	MFN – 3% ad valorem

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

AOCG Memo No. 277-2023 P-2



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-085

16 October 2023

**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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-132, 23-144, 23-613, 23-653, and 23-713, issued by this Commission on 16 October 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://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*



AOCG Memo No. 277-2023

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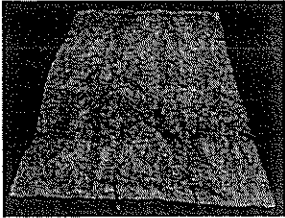
REPUBLIC OF THE PHILIPPINES

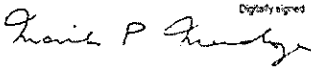
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 6307.90.90 MFN - 15% ad valorem AIFTA - Zero		23-132
		<b>3</b>	<b>DATE ISSUED</b>
			16 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“TECHREVETMENT® ARTICULATING BLOCK FABRIC FORM CONCRETE LINING”</b></p> <p>Based on the brochure, manufacturing process flowchart, and sample submitted, subject article is a geotextile concrete liner made from woven polyester fiber. It consists of a series of compartments interconnected by ducts and installed with galvanized steel cables between and through the compartments. During use, subject article is filled with concrete to form a pillow-shaped, rectangular concrete block that will be linked with other blocks to stabilize soil (such as embankments/slopes) and provide protection against hydrostatic pressure. Subject article has a nominal dimension (L x W x T) of 508 ~ 762 mm x 356 ~ 762 mm x 102 ~ 305 mm.</p> <div style="text-align: right;">  </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 63.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature. It includes, in particular, among others, flat protective sheets (excluding tarpaulin and ground sheets of heading 63.06).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6307.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <p><small><b>Note:</b> 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.</small></p>



AOCG Memo No. 277-2023 p 7



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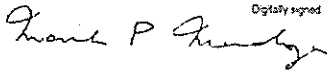
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
AHTN 6307.90.90 MFN - 15% ad valorem AFTA - Zero		23-144	
		3	<b>DATE ISSUED</b>
		16 October 2023	

4	<b>DESCRIPTION OF GOOD</b>
<p style="text-align: center;"><b>"TECHRETVEMENT® ENVIRO MAT FABRIC FORM CONCRETE LINING"</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a concrete liner mattress. It is a high strength woven geotextile made from polyester yarn conforming to American Society for Testing and Materials (ASTM) standards. It is to be loaded with fine aggregate concrete (mixture of cement, sand, and water). With average thickness of 64 ~ 102 mm and mass per unit area of 138 ~ 220 kg/m<sup>2</sup>, subject article is designed to protect embankments from erosion, such as drainage ditches and upper slopes of channels, canals, lakes, reservoirs, rivers, and other water courses, and embankments subject to heavy runoff.</p> 	

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 63.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature. It includes, in particular, among others, flat protective sheets (excluding tarpaulin and ground sheets of heading 63.06).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6307.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".</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 <i>Digitally signed</i>  <b>MARILOU P. MENDOZA</b> Chairperson</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.*



AOCG Memo No. 277-2023

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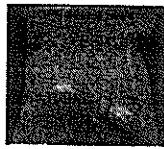
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.99.70 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-613
		<b>3</b>	<b>DATE ISSUED</b>
			16 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"MAG PRESERVATIVE BLEND PREDATOR PH (RE35094/A)"</b>
	<p>Based on the product specifications, product description, and photograph of the product submitted, subject article is a mixture of potassium sorbate and sodium benzoate in the form of cylindrical off-white particles. Packed in an 11.5-kg aluminium-laminated bag contained in a cardboard box, subject article is a preservative used in the manufacture of beverages.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i>  <b>MARILOU P. MENDOZA</b> 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>

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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.99.99 MFN - 3% ad valorem		23-653
		<b>3</b>	<b>DATE ISSUED</b>
			16 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"ALUMICO (SEPIOLITE + BENTONITE)"</b>
	<p>Based on the product data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a mycotoxin binder for animal feeds composed of a mixture of sepiolite and bentonite. It is in the form of a free-flowing greyish-white powder. Packed in 25-kg bags, subject article is added at a rate of 2 to 5 kg per ton of animal feeds, raw materials, or concentrate, to prevent chronic and acute effects of mycotoxins and reduce mycotoxin levels in animal feed products.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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. 277-2023 p. 7



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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.99.99 MFN - 3% ad valorem		23-713
		<b>3</b>	<b>DATE ISSUED</b>
			16 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“EMOGREEN™ L19”</b></p> <p>Based on the brochure, composition of the product, information on manufacturing, packaging, labelling and storage, safety data sheet, and letter from the Department of Energy (DOE) submitted, subject article is a plant-based and renewable emollient composed of C17-C18 alkanes. It is in the form of a colourless liquid obtained from the distillation of hydrogenated traceable palm oil. Packed in 161-kg drums (net weight), subject article is used in cosmetic applications, such as in skin care, hair care, make-up, sun care, make-up remover, and similar products, at a recommended level of 0.5 - 50%.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 278-2023

## 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 :** 23 October 2023

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 18 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-466	"BINDA VALLEY® GREEK STYLE YOGHURT"	0403.20.99	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-467	"BINDA VALLEY® GREEK STYLE YOGHURT VANILLA BLISS"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-588	"UNITED ZITRAMAX 15%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-657	"NESTLE® MILKMAID® FULL CREAM RECOMBINED SWEETENED CONDENSED MILK"	0402.99.00	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*
23-724	"DERMAZOLE® PLUS (KETOCONAZOLE + ZINC PYRITHIONE)"	3305.10.10	MFN – 10% ad valorem AIFTA – Zero*

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



**BUREAU OF CUSTOMS**

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 278-2023 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-726	"CRUDE SOYA LECITHIN OIL - LIQUID"	2923.20.11	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-727	"DL-METHIONINE – POWDER"	2930.40.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-729	"WYETH® S-26 HA GOLD®"	2106.90.89	MFN – 5% ad valorem

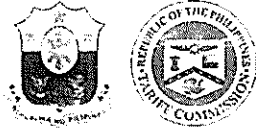
\*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 278-2023 f. 3

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09-44085

TCOC Ref. No. 23-085

18 October 2023

**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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-466, 23-467, 23-588, 23-657, 23-724, 23-726, 23-727 and 23-729, issued by this Commission on 18 October 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

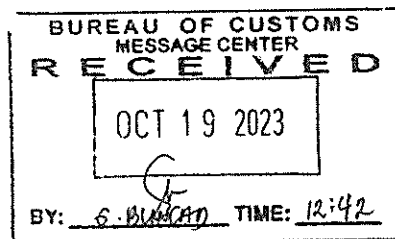
Thank you.

Very truly yours,

*Maile P. Mendoza*  
Digitally signed

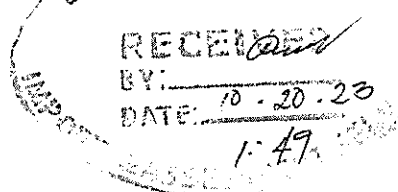
**MARILOU P. MENDOZA**  
Chairperson

*10/20*  
*4:43*



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED

BY: *Ann 9:15*  
DATE & TIME: 10-20-23



19 OCT 2023

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AOCG Memo No. 278-2023 p. 4



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0403.20.99 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-466
		3	DATE ISSUED
			18 October 2023

4 DESCRIPTION OF GOOD

"BINDA VALLEY® GREEK STYLE YOGHURT"

Based on the product specifications, ingredient listing, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), product label, and photograph of the packaging submitted, subject article is a Greek-style, thick and creamy plain yoghurt. It is made from milk, skim milk powder, and culture. Subject article is packed in 1-kg plastic tubs.



5 REASONS FOR CLASSIFICATION

Heading 04.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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 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

**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.




AOCG Memo No. 274-2023 p. 5



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-467
		3	<b>DATE ISSUED</b>
			18 October 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>"BINDA VALLEY® GREEK STYLE YOGHURT VANILLA BLISS"</b>
	<p>Based on the product specifications, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a Greek-style yoghurt with rich vanilla flavour. It is made from milk, sugar, water, skim milk powder, culture, and vanilla extract. Subject article is packed in 1-kg plastic tubs.</p> 

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ"; 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 <i>Mari Lou P. Mendoza</i> 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>







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-588
		3	<b>DATE ISSUED</b>
			18 October 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>"UNITED ZITRAMAX 15%"</b>
	<p>Based on the production process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is an antibacterial feed premix powder containing 150 g zinc bacitracin (active ingredient) per kilogram of premix powder, and calcium carbonate (excipient). It is used for the treatment of Necrotic enteritis and other digestive disorders in animals (e.g., pseudomembranous colitis caused by <i>Clostridium difficile</i>, porcine intestinal adenomatosis in growing or fattening pigs, swine dysentery, and Spirochaetal diarrhea). Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added at a rate of 200 to 800 g per ton of poultry, swine, cattle, fish, and crustacean feeds, for a period of five to seven days.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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. 278-2023 p.7




REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0402.99.00		23-657
	MFN - 5% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - Zero                AIFTA - 5% ad valorem AJCEPA - Zero                AKFTA - 5% ad valorem RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			18 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“NESTLE® MILKMAID® FULL CREAM RECOMBINED SWEETENED CONDENSED MILK”</b></p> <p>Based on the certificate of ingredients, manufacturing process flowchart, photograph of the product, and product label submitted, subject article is a full cream recombined sweetened condensed milk in the form of a light-yellow, smooth-textured viscous liquid with a milky taste and odour. It is composed of sugar, water, skimmed milk powder, milk fat, fresh milk, lactose, and vitamins B<sub>1</sub>, A and D<sub>3</sub>. Packed in 300-mL tin cans, subject article is used as an ingredient in preparing desserts.</p> <div style="text-align: right;">  </div>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 04.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0402.99.00, with a Most Favoured Nation (MFN) rate of duty of 5% 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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AOCG Memo No. 278-2023 p. 8

2	TCC (AR) NO.
	23-657

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)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	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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AOCG Memo No. 278-2023 p. 9

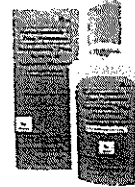


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3305.10.10 MFN - 10% ad valorem AIFTA - Zero		23-724
		3	DATE ISSUED
			18 October 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"DERMAZOLE® PLUS (KETOCONAZOLE + ZINC PYRITHIONE)"</b></p> <p>Based on the certificate of analysis, Certificate of Product Registration and License to Operate from the Food and Drug Administration (FDA), material safety data sheet, product insert, and sample submitted, subject article is an antifungal/antidandruff shampoo in the form of a pink-coloured viscous liquid containing 2% weight by volume (w/v) ketoconazole and 1% w/v zinc pyrithione (active ingredients). It is indicated for the prevention and treatment of infections caused by <i>Malassezia</i>, such as dandruff, seborrheic dermatitis, and tinea (pityriasis) versicolor. Packed in a box containing a 50-mL or 100-mL high-density polyethylene (HDPE) bottle with a flip top cap, subject article is to be applied to wet hair, then lathered and left on for 3 to 5 minutes, before rinsing thoroughly with water. The frequency and length of application varies according to the fungus infection being treated.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 1 (e) to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties.</p> <p>On the other hand, Note 3 to Chapter 33 of the AHTN 2022 states that headings 33.03 to 33.07 apply, <i>inter alia</i>, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.</p> <p>Heading 33.05 of the AHTN 2022 covers preparations for use on the hair. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, shampoos, containing soap or other organic surface-active agents, and other shampoos. All these shampoos may contain subsidiary pharmaceutical or disinfectant constituents, even if they have therapeutic or prophylactic properties.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3305.10.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".</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 <i>Digitally signed</i>  MARILOU P. MENDOZA Chairperson</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.*





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2923.20.11 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-726
		3	<b>DATE ISSUED</b>
			18 October 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>"CRUDE SOYA LECITHIN OIL - LIQUID"</b>
	<p>Based on the product label, technical description of the product, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is crude feed-grade lecithin oil produced from soya beans. It is in the form of a brown liquid containing 60% (minimum) acetone insoluble. Packed in 200-kg (net weight) drums, subject article is added to animal feeds at a rate of 2% to 8% of finished feeds as an emulsifier.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 29.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, lecithins and other phosphoaminolipids, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important salts and substitution derivatives of quaternary ammonium bases are, among others, lecithins and other phosphoaminolipids. These are esters (phosphatides) resulting from the combination of oleic, palmitic and other fatty acids with glycerophosphoric acid and an organic nitrogen base such as choline. They are usually yellowish-brown, waxy masses, soluble in ethanol. Lecithins are contained in egg-yolk (ovolecithin) and in animal and vegetable tissue.</p> <p>Commercial lecithin, which is also included in this heading, is predominantly soya-bean lecithin and consists of a mixture of acetone-insoluble phosphatides (generally 60 to 70 % by weight), soya-bean oil, fatty acids and carbohydrates. Commercial soya-bean lecithin comes in brownish to light-coloured, more or less viscous form or, if the soya-bean oil has been extracted with acetone, in yellowish granules. Commercial soya-bean lecithin is used as an emulsifying, dispersing, etc. agent in the food and animal feed industries, in paints, in the petroleum industry, etc.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 2923.20.11 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 style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> 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>



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AOCG Memo No. 179-2023 p.1/1



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2930.40.00		23-727
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		18 October 2023
	RCEP - Zero		

**4 | DESCRIPTION OF GOOD**

**"DL-METHIONINE - POWDER"**

Based on the finished product specifications, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is pure feed-grade methionine (C<sub>5</sub>H<sub>11</sub>NO<sub>2</sub>S), an amino acid, in the form of a white crystalline powder. Packed in 25-kg bags, subject article is added to animal feeds, at a rate of 1 to 3 kg per ton of feeds, as an amino acid supplement to enhance growth, promote feed efficiency, and provide balanced diets for livestock and poultry.

**5 | REASONS FOR CLASSIFICATION**

Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.30 of the AHTN 2022 covers organo-sulphur compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes organo-sulphur compounds whose molecules have sulphur atom(s) directly linked to carbon atom(s). It includes compounds whose molecules contain, in addition to sulphur atom(s), other non-metal or metal atom(s) directly linked to carbon atom(s).

Furthermore, the HS EN state that this heading includes sulphides (or thioethers). These may be regarded as ethers in which the oxygen atom is replaced by one of sulphur. It includes methionine, white platelets or powder. An amino acid. Essential component in human nutrition, not synthesised by the body.

In view thereof, subject article is classified under AHTN 2022 subheading 2930.40.00, 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.

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. 278-2023

p. 12



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2106.90.89 MFN - 5% ad valorem		23-729	
		3	DATE ISSUED
		18 October 2023	

4	DESCRIPTION OF GOOD
<b>“WYETH® S-26 HA GOLD®”</b>	
<p>Based on the manufacturer's declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a powdered infant formula composed of lactose, whey protein concentrate, sunflower oil, coconut oil, low erucic acid rapeseed oil, glucose syrup, tuna fish oil, sodium chloride, vitamins, and minerals, among others. Packed in 800-gram cans, subject article is formulated for infants between zero to 12 months of age.</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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</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.*





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 279-2023

## MEMORANDUM

TO : ALL COLLECTION DISTRICTS  
ALL CHIEFS, EXPORT DIVISION OR EQUIVALENT UNIT  
ALL OTHERS CONCERNED

FROM : ATTY. VENER S. BAQUIRAN,  
Deputy Commissioner, AOCG

SUBJECT: EXPORT CLEARANCE IS NOT REQUIRED FOR THE  
EXPORTATION OF USED QUENCHING OIL TO JAPAN  
FOR PERFORMANCE TESTING PURPOSES

DATE : 19 October 2023

This has reference to the letter dated 09 October 2023 from **DIRECTOR GILBERT C. GONZALES, CESO III**, Environmental Management Bureau, Department of Environment and Natural Resources responding to the inquiry of **AICHI FORGE PHILIPPINES, INC. (ACHI)** whether an export clearance is required for the exportation of used quenching oil to Japan for performance testing.

Acting on the request of AICHI, EMB-DENR maintains that subject export **is not regulated**, therefore **export clearance is not required**. Further, pursuant to DENR Administrative Order (DAO) No. 2013-22: Revised Procedures and Standard for the Management of Hazardous Wastes (Revising DAO 2004-36), EMB-DENR only regulates transboundary movement of hazardous waste destined for recycling/recovery and final disposal. Finally, while the export clearance is not required, this does not preclude AICHI in complying with the domestic regulation of Japan as the country of destination.

For your information.



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BOC-09-43983 *hmb*

AOCC Memo No. 279-2023



Department of Environment and Natural Resources  
**ENVIRONMENTAL MANAGEMENT BUREAU**  
DENR Compound, Visayas Avenue, Diliman, Quezon City 1116  
Web site: [www.emu.gov.ph](http://www.emu.gov.ph) Email: [records@emb.gov.ph](mailto:records@emb.gov.ph)  
Tel.Nos. (632) 8539-4378



Management System  
ISO 9001:2015  
ISO 14001:2015  
www.tuv.com  
D 97092227

October 9, 2023

MS. JEMELYN J. FELICIANO  
Pollution Control Officer  
AICHI FORGE PHILIPPINES, INC.  
E-mail: jem.jabat@afp.ph

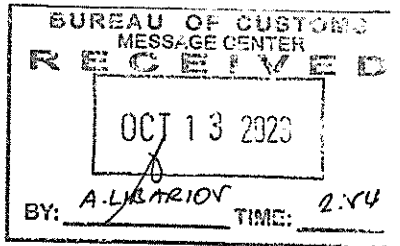
Subject: EXPORT OF USED QUENCHING OIL TO JAPAN FOR PERFORMANCE TESTING PURPOSES

Dear Ms. Feliciano:

This has reference to your email with IIS transaction no. CO-2023-027817 dated 07 August 2023 inquiring on requirements or permit to export used quenching oil to Japan for performance testing.

In this regard, please be informed that the subject export is not regulated by this Office, hence, export clearance is not required from us. We only regulate transboundary movement of hazardous wastes destined for recycling/recovery and final disposal pursuant to DENR Administrative Order (DAO) No. 2013-22: *Revised Procedures and Standards for the Management of Hazardous Wastes (Revising DAO 2004-36)*. However, this does not preclude you from complying with the domestic regulation of Japan as the country of destination.

We hope we have addressed your concern.



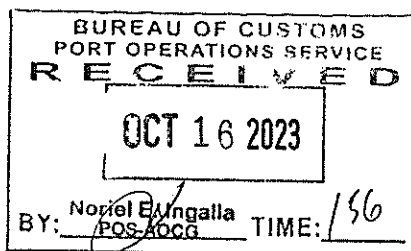
Digitally signed by Gonzales  
Gilbert Calaycay  
DN: CN=Gonzales Gilbert  
Calaycay,  
SERIALNUMBER=00100409  
5d73S, OU=Environmental  
Management Bureau,  
O=Department of  
Environment and Natural  
Resources, C=PH

Very truly yours,

GILBERT C. GONZALES, **ESQ.**  
Director and concurrent  
Assistant Secretary for Field Operations

cc: The Commissioner  
Bureau of Customs  
Port Area, Manila

*Received By 2:37 PM.  
CISHER OVELLA / 10-17-23*





BOC-09-44232

**MEMORANDUM**

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** *[Signature]*  
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group

**SUBJECT :** FOOD AND DRUG ADMINISTRATION (FDA)  
RECOMMENDATION FOR THE RELEASE OF DONATED  
PHARMACEUTICAL PRODUCTS FROM MAXAID-USA TO  
TOUCHED BY MAX, INC.

**DATE :** 27 October 2023

Forwarding the herein attached letter dated 17 October 2023 from Director Jesusa Joyce N. Cirunay, Center for Drug Regulation and Research, FDA, addressed to Roderick N. Padua, President, Touched by Max, Inc. recommending clearance for the release of donated pharmaceutical products from MaxAid-USA to TOUCHED BY MAX, INC.

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
<b>Imatinib (as Mesylate) [Glivec]</b> 100 mg Film Coated Tablet <b>Packaging:</b> Blister pack x 10's (Box of 60's) <b>Manufactured by:</b> Novartis Pharma Produktions GmbH-Oflinger Street 44, 79664, Wehr, Germany <b>Storage conditions:</b> Store at temperatures not exceeding 30°C.	MV1712	31 December 2024	2,000 boxes

The release of the said donated pharmaceutical products, intended for cancer patients, is on the condition that:

1. the said products shall have a shelf-life of not less than 12 months at the time of arrival;
2. the labels (primary, secondary, and product information) shall be in the English language; and
3. the clearance is without prejudice to tariff rules and customs regulations.

For information and appropriate action.





Republic of the Philippines  
Department of Health  
FOOD AND DRUG ADMINISTRATION

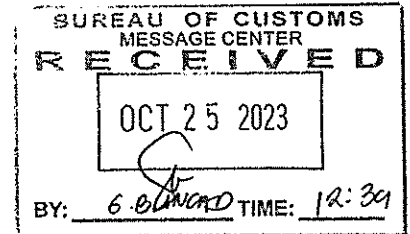


CLEARANCE LETTER

BOC-09-44232

17 October 2023

**RODERICK N. PADUA**  
President  
Touched by Max, Inc.  
No. 20 Union St., San Jose  
Navotas City, 1428 Philippines



**Subject: Clearance of Foreign Drug Donations**

Dear Mr. Padua:

Please be informed that this Office recommends clearance for the release of the following products as donation by *MaxAid*- 1107 NE 45<sup>th</sup> #230, Seattle, Washington 98105, USA to *Touched by Max, Inc.* located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
Imatinib (as Mesylate) [Glivec] 100 mg Film Coated Tablet Packaging: Blister pack x 10's (Box of 60's) Manufactured by: Novartis Pharma Produktions GmbH -Oflinger Street 44, 79664, Wehr, Germany Storage conditions: Store at temperatures not exceeding 30°C.	MV1712	31 December 2024	2,000 boxes

The release of said donated pharmaceutical products, intended for cancer patients, is on the condition that the said products shall have:

1. a shelf-life of not less than 12 months at the time of arrival; and
2. labels (primary, secondary, and product information) in English language.

This clearance is without prejudice to tariff rules and customs regulations.

Very truly yours,

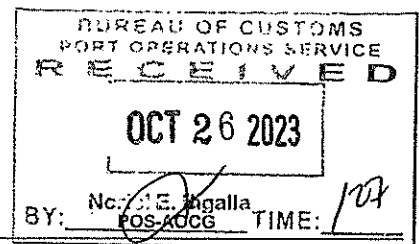
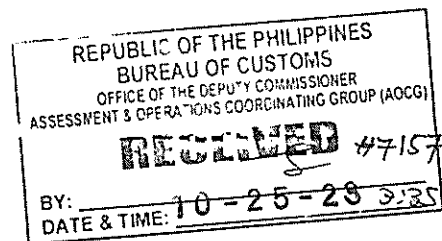
By Authority of the Director General:  
Per FDA Order No. 2016-005

**JESUSA JOYCE N. CIRUNAY, RPh**  
Director IV, Center for Drug Regulation and Research

Amt. Paid: PHP 510.00  
OR#: Seq#61500  
Date: 14 October 2023

cc: Anna Marie Celina G. Garfin, MD, MM  
Director IV, Bureau of International Health Cooperation

Bienvenido Y. Rubio  
Commissioner, Bureau of Customs



Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 657 1900  
Website : www.fda.gov.ph

Fax +63 2 807 0751  
Email : info@fda.gov.ph



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25 OCT 2023



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*handwritten initials*

AOCG Memo No. 282-2023

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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BOC-09-44233

**MEMORANDUM**

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

**SUBJECT :** FOOD AND DRUG ADMINISTRATION (FDA)  
RECOMMENDATION FOR THE RELEASE OF DONATED  
PHARMACEUTICAL PRODUCTS FROM WORLD HEALTH  
ORGANIZATION (WHO) PHILIPPINE COUNTRY OFFICE TO  
DEPARTMENT OF HEALTH (DOH) – DISEASE PREVENTION  
AND CONTROL BUREAU (DPCB)

**DATE :** 27 October 2023

Forwarding the herein attached letter dated 17 October 2023 from Jesusa Joyce N. Cirunay, Director IV, Center for Drug Regulation and Research, FDA, Center for Drug Regulation and Research, FDA, addressed to Anna Marie Celina G. Garfin, MD, MM, Director IV, (DOH) recommending clearance for the release of donated pharmaceutical products from WHO to DOH-DPCB.

Product Description (Generic/Dosage Strength and Form/Brand)	Batch / Lot No.	Expiry Date	Quantity
<b>Multidrug Therapy (MDT) Multibacillary (MB) Child [MDT-Combi]</b> <u>Each Blister Pack contains:</u> Rifampicin (Rimactane) 300 mg Capsule x 1 + Rifampicin (Rimactane) 150 mg Capsule x 1 + Clofazimine (Lamprene) 50 mg Capsule x 16 + Dapsone 100 mg Tablet x 28 <b>Packaging:</b> Per Large Box: 8 Boxes of 6 Alu-PVC Blister Packs (48 Blister Packs)	MF9009	October 2025	1,152 blister packs



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<p><b>Manufacturer/ Address:</b> Sandoz Private Limited – Plot No. 8 A/2 and 8-B TTC Industrial Area, Kalwe Block, Village Dighe, Navi Mumbai, 400708, India</p> <p><b>Storage Conditions:</b> Store at temperatures not exceeding 25°C.</p>			
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The release of the donated pharmaceutical products, intended for patients with TB, is on the condition that the products shall have:

1. a shelf-life of not less than 12 months at the time of arrival;
2. the labels (primary, secondary, and product information) shall be in the English language; and
3. the clearance is without prejudice to tariff rules and customs regulations.

For information and appropriate action.





Republic of the Philippines  
Department of Health  
**FOOD AND DRUG ADMINISTRATION**

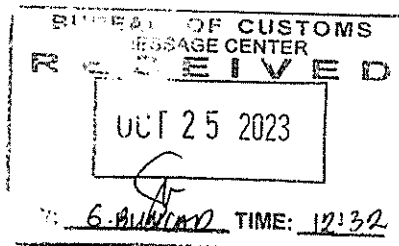


09-44233

**CLEARANCE LETTER**

17 October 2023

**ANNA MARIE CELINA G. GARFIN, MD, MM**  
Director IV, Bureau of International Health Cooperation  
Building 3, San Lazaro Compound, Sta. Cruz, Manila

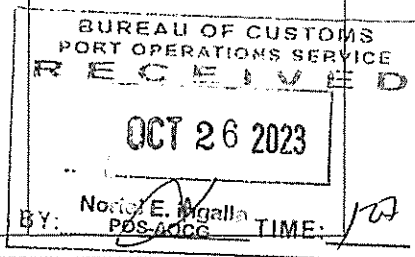
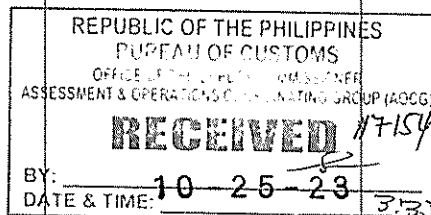


**Subject: Clearance of Foreign Drug Donations**

Dear **Dr. Garfin:**

Please be informed that this Office recommends clearance for the release of the following products as donation by the World Health Organization (WHO) Philippine Country Office – Bldg. 3, DOH, San Lazaro Compound, Rizal Avenue, Sta. Cruz, Manila, 1003 to Department of Health (DOH)–Disease Prevention and Control Bureau (DPCB) located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
<b>Multidrug Therapy (MDT) Multibacillary (MB) Child [MDT - Combi]</b> Each Blister Pack contains: Rifampicin (Rimactane) 300 mg Capsule x 1 + Rifampicin (Rimactane) 150 mg Capsule x 1 + Clofazimine (Lamprene) 50 mg Capsule x 16 + Dapsone 100 mg Tablet x 28 <b>Packaging:</b> Per Large Box: 8 Boxes of 6 Alu-PVC Blister Packs (48 Blister Packs) <b>Manufactured by:</b> Sandoz Private Limited – Plot No. 8 A/2 and 8-B, TTC Industrial Area, Kalwe Block, Village Dighe, Navi Mumbai, 400708, India <b>Storage conditions:</b> Store at temperatures not exceeding 25°C.	MF9009	October 2025	1,152 blister packs



-----NOTHING FOLLOWS-----

25 OCT 2023



AOCG Memo No. 282 - 2023 p. 4

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hm


The release of said donated pharmaceutical products, intended for patients with TB, is on the condition that the said products shall have:

1. a shelf-life of not less than 12 months at the time of arrival; and
2. labels (primary, secondary, and product information) in English language.

This clearance is without prejudice to tariff rules and customs regulations.

Very truly yours,

**By Authority of the Director General:**  
**Per FDA Order No. 2016-005**

  
**JESUSA JOYCE N. CIRUNAY, RPh**  
Director IV, Center for Drug Regulation and Research

Amt. Paid: PHP 510.00  
OR#: SEQ#100623658008  
Date: 06 October 2023



20231004160121

cc: **Bienvenido Y. Rubio**  
Commissioner, Bureau of Customs



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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AOCG Memo No. 283-2023

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BOC-09-44234

**MEMORANDUM**

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group

**SUBJECT :** FOOD AND DRUG ADMINISTRATION (FDA)  
RECOMMENDATION FOR THE RELEASE OF DONATED  
PHARMACEUTICAL PRODUCTS FROM CHILDREN  
INTERNATIONAL, USA TO CHILDREN INTERNATIONAL-  
PHILIPPINES, INC.

**DATE :** 27 October 2023

Forwarding the herein attached letter dated 17 October 2023 from Jesusa Joyce N. Cirunay, Director IV, Center for Drug Regulation and Research, FDA, addressed to Rebecca J. Fuellos, Head and Chief of Programs, CI-Philippines, Inc. recommending for the release of the donated pharmaceutical products from Children International- USA to CI-Philippines, Inc

Product Description (Generic/Dosage Strength and Form/Brand)	Batch / Lot No.	Expiry Date	Quantity
Multivitamins + Minerals Tablet (Women's Prenatal Multiple Micronutrient Supplement) <b>Packaging:</b> White HDPE Plastic Bottle with Plastic Screw-Cap x 180 Tablets <b>Manufactured by:</b> Contract Pharmacal Corporation -135 Adams Ave., Hauppauge, NY 11788 <b>Storage Conditions:</b>	246225	30 September 2025	3,240 bottles



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Store at temperature between 15°C-30°C.			
--	--	--	--

The release of the said donated pharmaceutical products, intended for patient with TB, is on the condition that the said products shall have:

1. Shelf-life of not less than 12 months at the time of arrival;
2. the labels (primary, secondary, and product information) shall be in the English language; and
3. the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.



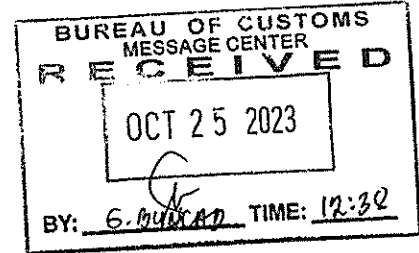


CLEARANCE LETTER

17 October 2023

09-44234

**REBECCA J. FUELLOS**  
Head and Chief of Programs  
Children International Philippines, Inc.  
2/F Children International (Manila) Inc.  
Block 10, Lot 19 Skylark St., Zabarte Subd.  
Kaligayaban, Novaliches, Quezon City, Philippines



**Subject: Clearance of Foreign Drug Donations**

Dear Ms. Fuellos:

Please be informed that this Office recommends clearance for the release of the following products donated by *Children International, USA* – 2000 East Red Bridge Road, Kansas City, MO 64131 to *Children International Philippines, Inc.* located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
Multivitamins + Minerals Tablet (Women's Prenatal Multiple Micronutrient Supplement)  Packaging: White HDPE Plastic Bottle with Plastic Screw-Cap x 180 Tablets Manufactured by: Contract Pharmacal Corporation-135 Adams Ave., Hauppauge, NY 11788 Storage conditions: Store at temperatures between 15°C-30°C.	246225	30 September 2025	3,240 bottles

The release of said donated pharmaceutical products, intended for patients with TB, is on the condition that the said products shall have:

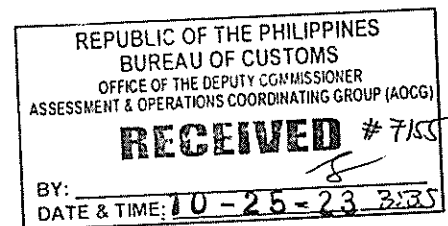
1. a shelf-life of not less than 12 months at the time of arrival; and
2. labels (primary, secondary, and product information) in English language.

This clearance is without prejudice to tariff rules and customs regulations.

Very truly yours,

By Authority of the Director General:  
Per FDA Order No. 2016-005

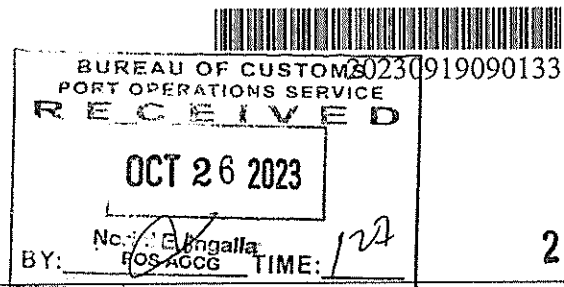
**JESUSA JOYCE N. CIRUNAY, RPh**  
Director IV, Center for Drug Regulation and Research



Amt. Paid: PHP 510.00  
OR#: Sequence No:92123651399  
Date: 21 September 2023

cc: Anna Marie Celina G. Garfin, MD, MM  
Director IV, Bureau of International Health Cooperation

Bienvenido Y. Rubio  
Commissioner, Bureau of Customs



25 OCT 2023





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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AOCG Memo No. 284-2023

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BOC-09-44242

**MEMORANDUM**

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group

**SUBJECT :** FOOD AND DRUG ADMINISTRATION (FDA)  
RECOMMENDATION FOR THE RELEASE OF DONATED  
COSMETIC PRODUCTS FROM CHILDREN INTERNATIONAL-  
USA TO CHILDREN INTERNATIONAL-PHILIPPINES, INC.

**DATE :** 27 October 2023

Forwarding the herein attached letter dated 05 October 2023 from Engr. Ana Trinidad F. Rivera, Director IV, Center for Cosmetics and Household/Urban Hazardous Substances Regulation and Research, FDA, addressed to Rebecca J. Fuelles, Head and Chief of Programs, CI-Philippines, Inc. interposing no objection to the release of the donated cosmetic products from Children International- USA to CI-Philippines, Inc

Product Description	BL Number	Quantity
Bars of soap (unwrapped, 1.75 oz. soap)	BL MEDUUP 025676	384,000

The release of the donated cosmetic products shall be subject to the following conditions:

1. the products shall have been inspected and cleared by a representative from FDA – Customs Liaison Unit;
2. the products shall not be for sale or commercially distributed in the market.
3. FDA shall not be held liable for any damage, injury, illness, or cause death that may result from the distribution and use of the donated cosmetic products; and
4. the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.



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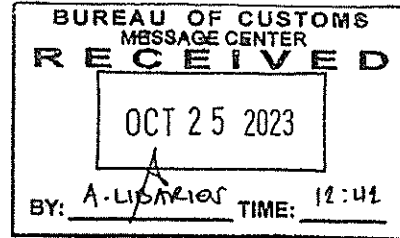
Republic of the Philippines  
Department of Health  
FOOD AND DRUG ADMINISTRATION



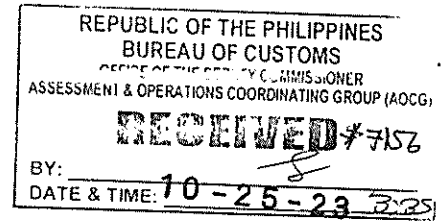
09-44242

05 October 2023

**REBECCA FUELLOS**  
Chief of Program  
**CI-PHILIPPINES, INC.**  
2/F Children International (Manila) Inc.  
Block 10, Lot 19, Skylark St., Zabarte Subd.,  
Kaligayahan, Novaliches, Quezon City



Subject: 384,000 Bars of soap (unwrapped, 1.75 oz. soap)  
BL MEDUUP 025676



Dear Ms. Fuellos,

Please be informed that this Office interposes no objection to the release of the above cosmetic product as donation by the Children International –Kansas, Missouri to CI-Philippines, Inc. located at 2/F Children International (Manila) Inc. Block 10, Lot 19, Skylark St., Zabarte Subd., Kaligayahan, Novaliches, Quezon City.

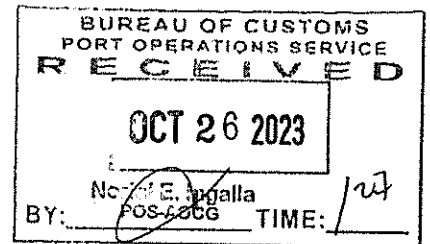
This is with the condition that:

- 1.) a representative from the Food and Drug Administration (FDA) - Customs Liaison Unit will conduct inspection of the products.
- 2.) these products shall not be for sale or commercially distributed in the market.

Further, FDA shall not be held liable for any damages, injury, illness, or cause death that may result from the usage and consumption of these donated products.

This clearance is issued without prejudice to tariff rules and customs regulations.

For inspection schedule, please email [oddgfroo@fda.gov.ph](mailto:oddgfroo@fda.gov.ph)



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*mm*

By Authority of the Director General:

*for: Anasid*  
ENGR. ANA TRINIDAD F. RIVERA, MSc  
Director IV  
Center for Cosmetics and Household/Urban  
Hazardous Substances Regulation and Research

O.R. No.: 92223652567  
Amount: Php 550.00  
Date: 25 September 2023  
DTN: 20230920170729  
mmm/FHG

cc: DR. ANNA MARIE CELINA G. GARFIN, MM  
Director IV, Bureau of International Health Cooperation  
BIENVENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
DR. OSCAR G. GUTIERREZ, JR., MPA  
Deputy Director General, Field Regulation Operations Office



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE

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AOCG Memo No. 285-2023

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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 :** 07 November 2023

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 23 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-650	"MECHANISM SUB-ASSY (MICR)"	8473.30.90 ✓	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-651	"MECHANISM SUB-ASSY (SIDM)"	8443.99.90 ✓	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-652	"MECHANISM SUB-ASSY (SIDM WITH THERMAL HEAD)"	8443.99.90 ✓	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-716	"CASEINATE POTASSIUM (20 KG)"	3501.90.10 ✓	MFN – 3% ad valorem
23-717	"SKIM MILK POWDER MEDIUM HEAT (25 KG)"	0402.10.41	MFN – 1% ad valorem AANZFTA – Zero* RCEP – Zero*

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



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DEPARTMENT OF FINANCE

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AOCG Memo No. 285-2023 p. 2

**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-718	"NON-FAT DRY MILK LOW HEAT"	0402.10.41	MFN – 1% ad valorem
23-746	"MOLDTEC® 212"	3824.99.99	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 3% ad valorem* AKFTA – Zero* RCEP – Zero*
23-747	"KEM CURB® DRY"	3824.99.99	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 3% ad valorem* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

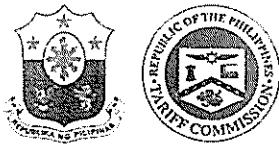
CC: COMMISSIONER OF CUSTOMS



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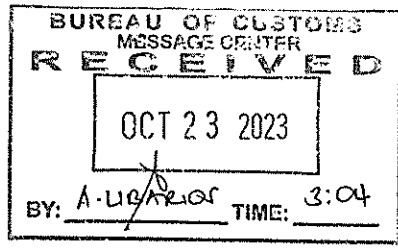
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09-44155

TCOC Ref. No. 23-086

23 October 2023

**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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-650, 23-651, 23-652, 23-716, 23-717, 23-718, 23-746, and 23-747, issued by this Commission on 23 October 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

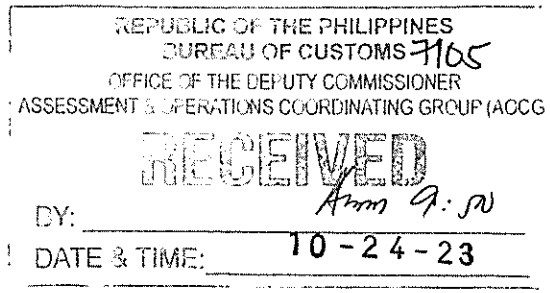
Thank you.

Very truly yours,

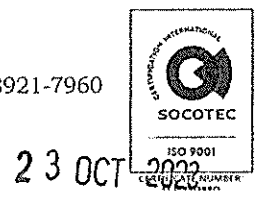
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated  
cc: The Secretary  
Department of Finance  
Manila



*Ann G. Ju*  
10.21.23  
8:00







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

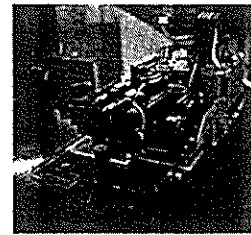
Pursuant to Section 1100 of RA 10362 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8473.30.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-650
		3	DATE ISSUED
			23 October 2023

4 DESCRIPTION OF GOOD

“MECHANISM SUB-ASSY (MICR)”

Based on the technical information submitted, subject article is an assembly of plastic and metal frames that houses the magnetic ink character recognition (MICR) reader mechanism and frank printing mechanism of a cheque scanning machine. It has an overall dimension of 145 mm x 355 mm x 175 mm (W x L x H) and a weight of 3.16 kg. Subject article is to be assembled together with the other parts, such as main circuit board, case path feeder sub-assembly, and case path ejector sub-assembly, to produce a complete cheque scanner (TM-S1000-II model).



5 REASONS FOR CLASSIFICATION

Heading 84.73 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.70 to 84.72. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts and accessories suitable for use solely or principally with the machines of headings 84.70 to 84.72.

In view thereof, subject article, being a part suitable for use solely for a scanning machine of heading 84.71, is classified under AHTN 2022 subheading 8473.30.90, 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.

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.*



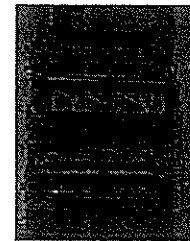



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8443.99.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-651
		3	DATE ISSUED
			23 October 2023

4	DESCRIPTION OF GOOD
	<p><b>"MECHANISM SUB-ASSY (SIDM)"</b></p> <p>Based on the technical information submitted, subject article is an assembly of metal frames consisting of carriage sub-assembly, platen sub-assembly, frame main sub-assembly, and frame circuit board sub-assembly. It has an overall dimension of 150 mm x 210 mm x 110.5 mm (W x D x H) and a weight of 1.89 kg. Subject article is to be assembled together with the other parts, such as the interface board, main circuit board, electrical wirings, casings, and covers, to produce a complete serial impact dot matrix (SIDM) receipt printer (TM-U220II model).</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 84.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts and accessories of the machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8443.99.90, 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 <i>Digitally signed</i>  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>





hmo

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ADVANCE RULING ON TARIFF CLASSIFICATION

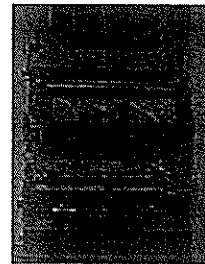
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8443.99.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-652
		3	DATE ISSUED
			23 October 2023

4 DESCRIPTION OF GOOD

“MECHANISM SUB-ASSY (SIDM with Thermal Head)”

Based on the technical information submitted, subject article is an assembly of metal frames consisting of carriage sub-assembly, magnetic ink character recognition (MICR) sensor, platen sub-assembly, frame main sub-assembly, and frame circuit board sub-assembly. It has an overall dimension of 150 mm x 210 mm x 110.5 mm (W x D x H) and a weight of 1.89 kg. Subject article is to be assembled together with the other parts, such as the interface board, main circuit board, electrical wirings, casings, and covers, to produce a complete receipt printer with serial impact dot matrix (SIDM) and thermal printing technologies (TMH6000VI printer model).



5 REASONS FOR CLASSIFICATION

Heading 84.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts and accessories of the machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8443.99.90, 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.

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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AOCG Memo No. 285-2023 P-7

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3501.90.10 MFN - 3% ad valorem		23-716	
		3	DATE ISSUED
		23 October 2023	

4 | DESCRIPTION OF GOOD

“CASEINATE POTASSIUM (20 kg)”

Based on the product composition statement, purchasing specification, manufacturing process flowchart, and packing list submitted, subject article is a caseinate salt derived from pure milk protein, in the form of an odorless, free-flowing granular or fine white or slightly-yellow powder without lumps. It is derived from the coagulum formed by treating skim milk with food-grade acid, separating the precipitate from the soluble milk fraction, neutralizing the curd with food-grade alkalis (potassium), drying, and then sieving. Packed in 20-kg bags, subject article is used in the manufacture of products for infant nutrition.

5 | REASONS FOR CLASSIFICATION

Heading 35.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, casein, caseinates and other casein derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that caseinates (salts of casein) include the sodium and ammonium salts known as “soluble caseins”; these salts are normally used to prepare concentrated foods and pharmaceutical products. Calcium caseinate is used in the preparation of foodstuffs or as a glue, according to its character.

In view thereof, the subject article is classified under AHTN 2022 subheading 3501.90.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 0402.10.41 MFN - 1% ad valorem AANZFTA - Zero RCEP - Zero		23-717	
		3	DATE ISSUED
		23 October 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“SKIM MILK POWDER MEDIUM HEAT (25 kg)”</b></p> <p>Based on the product bulletin, product composition, manufacturing process flowchart, and packing list submitted, subject article is a 100% skim milk powder with a fat content, by weight, not exceeding 1.5%. It is a soluble powder made by spray drying fresh pasteurized skim milk. Packed in 25-kg multi-wall kraft paper bags with inner plastic liners, subject article is used as an ingredient in food preparations</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 04.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined to Note 1 to this Chapter) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0402.10.41, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”; 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 Digitally signed <i>MariLou P. Mendoza</i> 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>	



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0402.10.41 MFN - 1% ad valorem		23-718
		3	DATE ISSUED
			23 October 2023

4	DESCRIPTION OF GOOD
	<p><b>“NON-FAT DRY MILK LOW HEAT”</b></p> <p>Based on the product specifications, certificate of analysis, manufacturing process flowchart, ingredient statement, and packing list submitted, subject article is 100% spray-dried pasteurized, evaporated non-fat milk with fat content, by weight, not exceeding 1.5%. It is in the form of a white to light cream sweet powder. Packed in 25-kg (net weight) poly-lined multiwall kraft paper bags, subject article is used as a protein source in the manufacture of growing-up milk.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (full cream milk or partially or completely skimmed milk) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0402.10.41, with a Most Favoured Nation (MFN) rate of duty of 1% 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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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. 285-2023

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 3824.99.99		23-746
	MFN - 3% ad valorem		<b>3</b>
	AANZFTA - Zero		<b>DATE ISSUED</b>
	AHKFTA - Zero		23 October 2023
	AJCEPA - 3% ad valorem		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	<b>DESCRIPTION OF GOOD</b>
	"MOLDTEC® 212"
	<p>Based on the brochure, product composition, certificate of analysis, material safety data sheet, and photographs of the packaging and product label submitted, subject article is a mold inhibitor in the form of an amber-coloured acidic liquid. It is composed of propionic acid, ammonia solution, propane triol, and water. Packed in 200-kg drums, subject article is blended to animal feeds and feed ingredients, at a rate of 500 g to 1 kg per ton of feeds and feed ingredients, to control mold contamination, prolong the freshness and quality of feed/grains, and extend the shelf-life of feeds and feed ingredients.</p>
	

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixture of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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.
23-746	

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)	3	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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AOCG Memo No. 285 - 2023

p-12

REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>										
	<b>AHTN 3824.99.99</b>		<b>23-747</b>										
	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">MFN - 3% ad valorem</td> <td style="width: 50%;">ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - 3% ad valorem</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 3% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - 3% ad valorem	AKFTA - Zero	RCEP - Zero		<b>3</b>	<b>DATE ISSUED</b>
MFN - 3% ad valorem	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - 3% ad valorem	AKFTA - Zero												
RCEP - Zero													
			<b>23 October 2023</b>										

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“KEM CURB® DRY”</b>
	<p>Based on the product specifications, certificates of analysis and composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, and photograph of the packaging submitted, subject article is a mold inhibitor in the form of a white powder. It is composed of propionic acid, formic acid, silica, and sodium chloride. Packed in 20-kg bags, subject article is added to animal feeds or via feed premix at a rate of 500 to 1,000 g per ton of feeds to prevent mold growth in manufactured livestock feed.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixture of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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.
23-747	

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)	3	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  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 07 November 2023

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 25 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-761	"DRAGER VAPOR® 3000"	9018.90.31	MFN - Zero
23-771	"ALLTECH® MYCOSORB® A+"	2309.90.20	MFN - Zero
23-772	"TVS IQUBE S ELECTRIC SCOOTER"	8711.60.93	MFN – 30% ad valorem AIFTA – 5% ad valorem*
23-812	"FAN COIL UNIT, MODEL: CARRIER – 42CXV030308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% 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

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REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS 7188  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)  
**RECEIVED**  
BY: \_\_\_\_\_  
DATE & TIME: 10-26-23 3:28



AOCG Memo No. 286-2023 p.2

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09-44260

TCOC Ref. No. 23-087

25 October 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila

BUREAU OF CUSTOMS  
MESSAGE CENTER  
**RECEIVED**  
OCT 26 2023  
BY: G. VINCENY TIME: 11:04

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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-761, 23-771, 23-772, and 23-812, issued by this Commission on 25 October 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

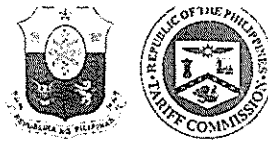
cc: The Secretary  
Department of Finance  
Manila

*Copy*  
10.31.23  
8:00

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



26 OCT 2023



REPUBLIC OF THE PHILIPPINES

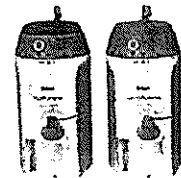
TARIFF COMMISSION

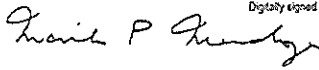
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 9018.90.31 MFN - Zero		23-761
		3	<b>DATE ISSUED</b>
			25 October 2023

4	<b>DESCRIPTION OF GOOD</b>
	<p><b>“DRÄGER VAPOR® 3000”</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a standard medical vaporizer used in conjunction with a compatible anesthesia machine. It is designed to vaporize sevoflurane and isoflurane anesthetic agents at operating temperatures of 10°C to 40°C. Subject article features integrated illumination for the control dial and filling level indicators, making it ideal for use under dimmed-light conditions during surgeries and other medical procedures.</p>



5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. This group includes, among others, anaesthetic apparatus and instruments (face masks, face-piece harness, intratracheal tubes, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.90.31, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> 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>





REPUBLIC OF THE PHILIPPINES

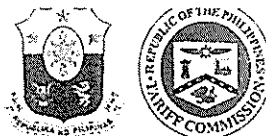
## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2309.90.20 MFN - Zero		23-771	
		3	DATE ISSUED
		25 October 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>"ALLTECH® MYCOSORB® A+"</b></p> <p>Based on the product specifications, safety data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of formulation, method of manufacture, product label, and photograph of the product submitted, subject article is a natural toxin adsorbent used in animal feeds. It is in the form of a light tan, free-flowing powder composed of hydrolyzed yeast, hydrated sodium calcium aluminosilicate, and algae meal. Packed in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to swine, poultry, and cattle feeds at a rate of 0.5 to 2 kg per ton of feeds, for the adsorption of toxins and as a source of crude protein (minimum 18%).</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, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.</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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>Marilou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>	



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

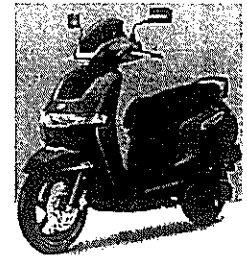
1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8711.60.93 MFN - 30% ad valorem AFTA - 5% ad valorem		23-772	
		3	DATE ISSUED
		25 October 2023	

4 DESCRIPTION OF GOOD

"TVS IQUBE S ELECTRIC SCOOTER"

Based on the technical specifications, brochure, and photograph of the product submitted, subject article is a completely built-up (CBU) plug-in electric motorcycle. It uses a traction-type motor as the sole means of propulsion. Subject article has the following specifications:

Battery	Lithium-ion
Maximum Speed (km/h)	78
Rated / Maximum Motor Power (kW)	3 / 4.4
Rated / Maximum Torque (N-m)	33 / 140
Overall Dimension (LxWxH) (mm)	1,805 x 645 x 1,140
Gross Vehicle Weight (kg)	177
Seating Capacity	2 persons



5 REASONS FOR CLASSIFICATION

Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons. Motorcycles of this heading, which are propelled by one or more electric motors, are known as "Electric Motorcycles". These motorcycles incorporate an electric accumulator pack supplying power to the electric motors. The electric accumulators of these "plug-in" type motorcycles can be recharged by plugging them into an electrical power grid outlet or charging station.

In view thereof, subject article is classified under AHTN 2022 subheading 8711.60.93, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "A".

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.

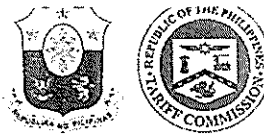
FOR THE COMMISSION

*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.*





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AOCG Memo No. 246-2023 p.6

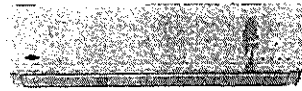
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10083 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-812	
		3	DATE ISSUED
		25 October 2023	

4	DESCRIPTION OF GOOD										
<p>"FAN COIL UNIT, MODEL: CARRIER - 42CXV030308"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling Capacity</td> <td>3.0 hp (2.2 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Air flow (Hi/Mid/Low) (m³/h)</td> <td>1,350 / 1,200 / 850</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>1,259 x 283 x 362</td> </tr> <tr> <td>Net Weight (kg)</td> <td>19</td> </tr> </table> 		Cooling Capacity	3.0 hp (2.2 kW)	Power Supply	230 V, 1 ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	1,350 / 1,200 / 850	Dimension (WxDxH) (mm)	1,259 x 283 x 362	Net Weight (kg)	19
Cooling Capacity	3.0 hp (2.2 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	1,350 / 1,200 / 850										
Dimension (WxDxH) (mm)	1,259 x 283 x 362										
Net Weight (kg)	19										

5	REASONS FOR CLASSIFICATION
<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> 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>	









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AOCG Memo No. 287-2023 p.2

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DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-775	"LEE KUM KEE SAUCE FOR SWEET & SOUR PORK / SPARE RIBS"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS *7220*  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)  
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BY: \_\_\_\_\_  
DATE & TIME: *10-27-23*

AOCG Memo No. 287-2023 *p-3*



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

*BOC-09-44300*

TCOC Ref. No. 23-088

26 October 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila

BUREAU OF CUSTOMS  
MESSAGE CENTER  
**RECEIVED**  
OCT 27 2023  
BY: *S. DUALAN* TIME: *9:04*

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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-624, 23-744, 23-769, and 23-775, issued by this Commission on 26 October 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

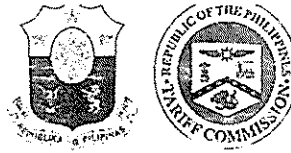
Encl: *As stated*

cc: *The Secretary*  
*Department of Finance*  
*Manila*

BUREAU OF CUSTOMS  
RECEIVED  
BY: *amf*  
DATE: *10-31-23*  
TIME: *10:30*



27 OCT 2023



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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.98		23-624
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - 1% ad valorem AKFTA - 1% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
			26 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FERMENTED FISH SAUCE FLAVOR”</b>
	<p>Based on the product information, ingredients list, production process flowchart, safety data sheet, and photograph of the product label submitted, subject article is a fish flavoring preparation in the form of a pale-yellow to brown powder. It is composed of natural flavoring substances, maltodextrin, and salt. Packed in 15-kg corrugated boxes with inner polyethylene (PE) liners, subject article is used as a flavor mix.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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.</p> <p>The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 2106.90.98 state that flavouring preparations are mixtures of a single or several flavouring substances or extracts 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.</p> <p>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 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>

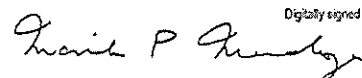


2	TCC (AR) NO.
	23-624

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)	1	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	1	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

*Digitally signed*  


MARILOU P. MENDOZA  
Chairperson

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-744
		<b>3</b>	<b>DATE ISSUED</b>
			26 October 2023

**4 DESCRIPTION OF GOOD**

**"IVELAC 70 - SWEET WHEY - POWDER REPLACER"**

Based on the product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and manufacturing process flowchart submitted, subject article is a milk-based feed supplement in powder form. It is composed of liquid milk products, whey permeate powder, soy protein concentrate, wheat protein concentrates, and natural vanilla flavour. Packed in 25-kg bags, subject article is added to calf, pig, and poultry diets at inclusion rates of 3% to 25%, as a source of energy.

**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, 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.

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.

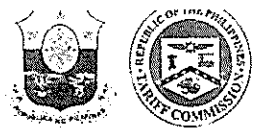
FOR THE COMMISSION

*Digitally signed*  
*MariLou P. Mendoza*

**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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72 MFN - 7% ad valorem AIFTA - 7% ad valorem		23-769
		<b>3</b>	<b>DATE ISSUED</b>
			26 October 2023

**4 DESCRIPTION OF GOOD**

**"NATALMIN DHA"**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product insert, product trade box layout, and photograph of the product submitted, subject article is a food supplement in the form of soft gel capsules containing folic acid, omega-3 fatty acids, vitamins, and minerals. Packed in boxes containing 2 x 15 capsules in aluminium- or polyvinylidene chloride (PVDC)-coated polyvinyl chloride (PVC) blister packs, subject article is recommended to be taken by pregnant women during their third trimester, after meal once a day.

**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 and ASEAN-India Free Trade Area (AIFTA) rate of duty of 7% ad valorem, 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-775
		<b>3</b>	<b>DATE ISSUED</b>
			26 October 2023

**4 DESCRIPTION OF GOOD**

**"LEE KUM KEE SAUCE FOR SWEET & SOUR PORK / SPARE RIBS"**

Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a smooth and pasty, orange-red sauce made from water, white sugar, corn syrup powder, concentrated pineapple juice, tomato paste, modified cornstarch, acetic acid, salt, colours (paprika oleoresins, carotene), and stabilizer (xanthan gum). Packed in 80-g sachets, subject article is used in preparing Cantonese-style sweet and sour pork or spareribs dishes.



**5 REASONS FOR CLASSIFICATION**

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

In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION  
*Digitally signed*  
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

*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.*







AOCG Memo No. 288-2023

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

MASTER COPY  
*mm*

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :** *[Signature]*  
**ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 07 November 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 27 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-288	"GIVAUDAN ROAST/K FLAVOR GR 12389"	3302.10.30	MFN – 1% ad valorem AKFTA – Zero* RCEP – Zero*
23-622	"LEE KUM KEE PURE BLACK SESAME OIL"	1515.50.10	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-733	"DXN® HONG T POWDER"	1211.90.17	MFN – 3% ad valorem ATIGA – Zero (Except for KH and LA)* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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





MASTER COPY  
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AOCG Memo No. 258-2023 p.2

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*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-735	"DXN® LION'S MANE MUSHROOM POWDER"	0712.39.90 ✓	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-736	"MEAT AND BONE MEAL – POWDER"	2309.90.20 ✓	MFN - Zero
23-737	"BLOOD MEAL – POWDER"	0511.99.90 ✓	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-738	"HYPROMAX – HYDROLYZED FEATHERMAL 85 – POWDER"	0505.90.90 ✓	MFN – 3% ad valorem
23-740	"CHLORTETRACYCLINE HYDROCHLORIDE 20%"	3003.20.00 ✓	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-741	"DEPROTEINIZED WHEY FEED GRADE – POWDER"	0404.10.19 ✓	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-743	"ANLENE™ 3X™ MOVEMAX™ WHITE COFFEE"	1901.90.39 ✓	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 7% ad valorem RCEP – Zero*

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

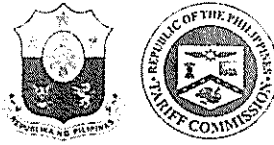
For information, guidance and strict compliance.

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



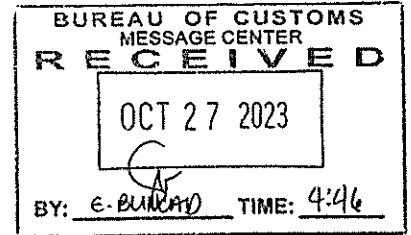
MASTER COPY

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09-44358

TCOC Ref. No. 23-089

27 October 2023



**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 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-288, 23-622, 23-733, 23-735, 23-736, 23-737, 23-738, 23-740, 23-741, and 23-743, issued by this Commission on 27 October 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

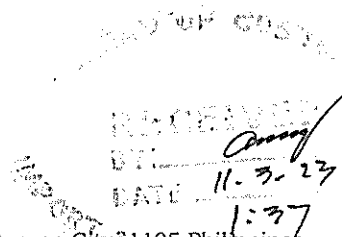
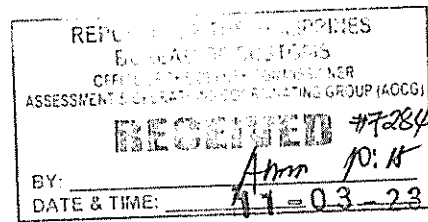
Very truly yours,

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



27 OCT-2023

CERTIFICATE NO. 157814



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3302.10.30 MFN - 1% ad valorem AKFTA - Zero RCEP - Zero		23-288
		<b>3</b>	<b>DATE ISSUED</b>
			27 October 2023

**4 DESCRIPTION OF GOOD**

**"GIVAUDAN ROAST/K FLAVOR GR 12389"**

Based on the technical and safety data sheets, product composition, production process flowchart, certificate of analysis, photograph of the packaging, and clarification on product composition submitted, subject article is a brownish to tan powder with a meaty, umami, and roasted taste. It is mainly composed of process flavourings which contain odoriferous substances, such as essential oils, oleoresin, and resinoids. It also contains salt, sugar, monosodium glutamate, corn maltodextrin, tapioca starch, and disodium guanylate, among others. Packed in 25-kg carton boxes, subject article is used in the manufacture of dry sauces, dry soups, instant noodles, processed meat and sausages, and seasonings, to impart specific flavour and aroma.

**5 REASONS FOR CLASSIFICATION**

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, 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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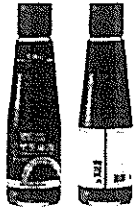


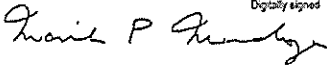
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p>AHTN 1515.50.10 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p>23-622</p> <p><b>3   DATE ISSUED</b></p> <p>27 October 2023</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“LEE KUM KEE PURE BLACK SESAME OIL”</b></p> <p>Based on the ingredients declaration, quality assurance sheet, manufacturing process flowchart, and photograph of the product submitted, subject article is a pure black sesame oil in the form of an amber free-flowing liquid. It is produced by roasting black sesame seeds, followed by oil extraction, and filtration. Packed in 207-mL glass bottles, subject article is added to salad dressings, marinades, and sauces, to add a nutty and toasty flavour and aroma.</p> 
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 15.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers single, fixed vegetable or microbial fats and oils and their fractions other than those specified in headings 15.07 to 15.14. The following are of particular commercial importance, among others, sesame oil, obtained from the seeds of an annual herb, <i>Sesamum indicum</i>. It is a semi-drying oil, the finer grades of which are used in shortenings, salad oil, margarine and similar food products, and in medicines. The poorer grades are used for industrial purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1515.50.10, with a Most Favoured Nation (MFN) rate of duty of 3% ac valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed  <b>MARILOU P. MENDOZA</b> 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>
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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10063 (CMIA)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 1211.90.17</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">MFN - 3% ad valorem</td> <td style="width: 50%;">ATIGA - Zero (Except for KH and LA)</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>AHKFTA - Zero</td> </tr> <tr> <td>AIFTA - Zero</td> <td>AJCEPA - Zero</td> </tr> <tr> <td>AKFTA - Zero</td> <td>RCEP - Zero</td> </tr> </table>	MFN - 3% ad valorem	ATIGA - Zero (Except for KH and LA)	AANZFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero	<b>2   TCC (AR) NO.</b> <p style="text-align: center;">23-733</p> <b>3   DATE ISSUED</b> <p style="text-align: center;">27 October 2023</p>
MFN - 3% ad valorem	ATIGA - Zero (Except for KH and LA)								
AANZFTA - Zero	AHKFTA - Zero								
AIFTA - Zero	AJCEPA - Zero								
AKFTA - Zero	RCEP - Zero								
<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“DXN® HONG T POWDER”</b></p> <p>Based on the product information sheet, manufacturing process flowchart, product specifications, ingredient declaration, and label artwork submitted, subject article is 100% dried <i>Alternanthera sessilis</i> in the form of a green powder. Packed in 30-gram plastic bottles, one spoon or 2 grams of subject article is to be mixed with 100 mL of warm water and is to be consumed once daily, before a meal, to maintain overall health.</p>									
<b>5   REASONS FOR CLASSIFICATION</b>  <p>Heading 12.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here.</p> <p>However, the classification of vegetable products in this heading, by virtue of their being used primarily in pharmacy, does not necessarily imply that they may be regarded as medicaments of heading 30.03 or 30.04 when they are mixed, or unmixed but put up in measured doses or in forms or packings for retail sale. While the term “medicaments” within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term “pharmacy” has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.17, 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>									

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0 (Except for KH and LA)	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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0712.39.90		23-735
	MFN - 3% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - Zero AJCEPA - Zero              AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			27 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“DXN® LION’S MANE MUSHROOM POWDER”</b></p> <p>Based on the product information sheet, product specifications, manufacturing process flowchart, ingredient declaration, and label submitted, subject article is a creamy white powder with natural sweet taste made from pure Lion’s Mane mushroom (<i>Hericium erinaceus</i>). It is produced by drying the mushroom, followed by grinding and packing. Packed in 30-g plastic bottles and in boxes containing 10 pieces of 5-g sachets, subject article is recommended to be dissolved in warm water before consumption, or added to nutritional shakes, to maintain overall health.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 07.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetables of headings 07.01 to 07.11 which have been dried (including dehydrated, evaporated or freeze-dried) i.e., with their natural water content removed by various processes. The principal kinds of vegetables treated in this way are potatoes, onions, mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>), truffles, carrots, cabbage and spinach. They are usually prepared in strips or slices, either of one variety or mixed (<i>julienne</i>). The heading also covers dried vegetables, broken or powdered, such as asparagus, cauliflower, parsley, chervil, onion, garlic, celery, generally used either as flavouring materials or in the preparation of soups.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0712.39.90, 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.
23-735	

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

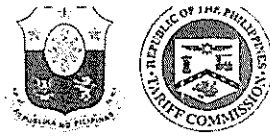
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*Marilou P. Mendoza* Digitally signed

MARILOU P. MENDOZA  
Chairperson

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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10800 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-736
		<b>3</b>	<b>DATE ISSUED</b>
			27 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“MEAT AND BONE MEAL - POWDER”</b></p> <p>Based on the product information, manufacturing process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, material safety data sheet, and photograph of the packaging submitted, subject article is a rendered product from mammal tissues including bone, of bovine, porcine, ovine, and avian species, or a mix thereof. It contains 50% crude protein and is in the form of a brown grainy powder with a cooked dried meat smell. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 5% per ton of finished feeds, as a source of digestible protein.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 the heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.</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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>





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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION  
Pursuant to Section 1100 of RA 10663 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0511.99.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-737
		<b>3</b>	<b>DATE ISSUED</b>
			27 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“BLOOD MEAL - POWDER”</b></p> <p>Based on the chemical analysis, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is dewatered, dried, ground, and sieved blood of various livestock species (e.g., cattle and pigs). It is in the form of a brown powder containing 87% (minimum) crude protein. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 2% to 6% per ton of feeds as a source of high-quality protein.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 05.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, animal products not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes animal blood, liquid or dried, edible or not. The heading excludes animal blood prepared for therapeutic, prophylactic or diagnostic uses (heading 30.02).</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 0511.99.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0505.90.90 MFN - 3% ad valorem		23-738
		<b>3</b>	<b>DATE ISSUED</b>
			27 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"HYPROMAX - HYDROLYZED FEATHERMEAL 85 - POWDER"</b>
	<p>Based on the product information, certificate of formula, manufacturing process, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and photograph of the product submitted, subject article is 100% feather meal in the form of a brown powder containing 85% (minimum) crude protein. It is produced by treating chicken, turkey, and duck feathers with pressure and steam, followed by pressing, air-drying, and milling. Packed in 25-kg and 50-kg bags, subject article is added to feeds for aquatic animals at a rate of 1 to 1.5 kg per ton of feeds, as a source of digestible protein.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 05.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, powder and waste of feathers or parts of feathers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers powder, meal and waste of feathers or parts of feathers.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 0505.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-740	
		3	DATE ISSUED
		27 October 2023	

4	DESCRIPTION OF GOOD
"CHLORTETRACYCLINE HYDROCHLORIDE 20%"	
<p>Based on the product specifications, production process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is an antibacterial feed premix in the form of a brown to dark-brown powder. It contains 200 grams chlortetracycline hydrochloride (active ingredient) per kilogram of feed premix, and residue of fermentation (carrier). It is indicated against gram-positive and gram-negative bacteria including <i>Mycoplasma</i>, <i>Chlamydia</i>, <i>Rickettsia spp.</i>, and <i>Tubercle bacillus</i>, and in the inhibition and treatment of dysentery, enteritis, pneumonia, typhoid, paratyphoid, and cholera, among others, in poultry and livestock. Packed in 25-kg bags, subject article is added to poultry, swine, and bovine feeds at different dosages for a period of five to seven days.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> 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>	



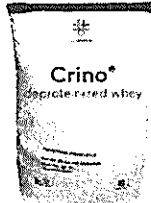


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0404.10.19 MFN - Zero ACFTA - Zero RCEP - Zero		23-741
		<b>3</b>	<b>DATE ISSUED</b>
			27 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DEPROTEINIZED WHEY FEED GRADE - POWDER”</b>
	<p>Based on the product label, product specifications, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is a feed-grade deproteinized whey in the form of a free-flowing white or cream powder. It is produced by removing a portion of the protein from sweet dairy whey through diafiltration process to produce a finished dried product with more than 80% lactose. Packed in 25-kg bags and in 2,000-lb tote bags, subject article is added to animal feeds as a source of energy.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 04.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved. The powdered products of this heading, particularly whey, may contain small quantities of added lactic ferments, with a view to their use in prepared meat products or as additives for animal feed.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0404.10.19, 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> 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>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Fursuant to Section 1100 of RA 10363 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1901.90.39		23-743
	MFN - 7% ad valorem      ATIGA - Zero		
	AANZFTA - Zero            ACFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
	AHKFTA - Zero              AIFTA - Zero		27 October 2023
	AJCEPA - Zero              AKFTA - 7% ad valorem		
	RCEP - Zero		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ANLENE™ 3X™ MOVEMAX™ WHITE COFFEE”</b>
	<p>Based on the product specifications, manufacturing process, product composition, and sample submitted, subject article is a white coffee-flavoured milk for adults in the form of a free-flowing powder with a typical coffee taste and odour. It is composed of milk powder (skimmed milk powder, whey powder, and whole milk powder), maltodextrin, sucrose, coffee powder, minerals, caramel colour, nature-identical flavours, collagen, vitamins, sucralose, and soy lecithin. Packed in 300-g pouches, subject article is to be dissolved in hot or cold water before consumption.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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, 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; and 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.39, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-743	

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)	7	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  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**


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AOCG Memo No. 290-2023

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 07 November 2023

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 03 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-765	"YELKIN® GOLD LECITHIN"	2923.20.11	MFN – 1% ad valorem
23-766	"TRACE ELEMENTS PREMIX TE208 (12 KG)"	2106.90.73	MFN – 1% ad valorem
23-785	"DIPOTASSIUM PHOSPHATE (25 KG)"	2835.24.00	MFN – 1% ad valorem A-TIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-788	"SALSCENT®"	3402.90.19	MFN – 5% ad valorem

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



Gate 3, South Harbor, Port Area, Manila 1018

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AOCG Memo No. 290-2023 p. 2

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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*A modernized and credible customs administration that upholds good governance and is among the world's best*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-789	"KOBO JTTO-MS7"	3206.19.10	MFN – 3% ad valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

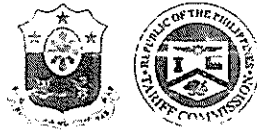


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AOCG Memo No. 290-2023 p-3



REPUBLIC OF THE PHILIPPINES  
 BUREAU OF CUSTOMS  
 OFFICE OF THE DEPUTY COMMISSIONER  
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

**RECEIVED** #7326

BY: Ann 9-15

DATE & TIME: 11-07-23

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-091

03 November 2023

02-44416

**COMMISSIONER BIENVENIDO Y. RUBIO**  
 Bureau of Customs  
 G/F OCOM Building  
 16th Street, South Harbor  
 Gate 3 Port Area, Manila

BUREAU OF CUSTOMS  
 MESSAGE CENTER

**RECEIVED**

NOV 06 2023

BY: A. UGARZOR TIME: 10:51

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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-765, 23-766, 23-785, 23-788, and 23-789, issued by this Commission on 03 November 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://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

*Ann*  
 11-7-23  
 1:57



06 NOV 2023



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2923.20.11 MFN - 1% ad valorem		23-765
		<b>3</b>	<b>DATE ISSUED</b>
			03 November 2023

**4 | DESCRIPTION OF GOOD**

**“YELKIN® GOLD LECITHIN”**

Based on the certificate of analysis, technical information, and food safety and quality information submitted, subject article is liquid lecithin derived from soybeans, containing more than 60% acetone insolubles. Packed in 1,000-kg steel totes, subject article is used as an emulsifier in the manufacture of margarine, vegetable- and dairy-based milk replacers, and ready-to-use frostings; as an active ingredient in food-grade release agents, such as pan oils, griddle greases, and aerosol coatings; and in non-food applications, such as in the manufacture of cosmetic and skincare products.

**5 | REASONS FOR CLASSIFICATION**

Heading 29.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, lecithins and other phosphoaminolipids, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important salts and substitution derivatives of quaternary ammonium bases are, among others, lecithins and other phosphoaminolipids. These are esters (phosphatides) resulting from the combination of oleic, palmitic and other fatty acids with glycerophosphoric acid and an organic nitrogen base such as choline. They are usually yellowish-brown, waxy masses, soluble in ethanol. Lecithins are contained in egg-yolk (ovolecithin) and in animal and vegetable tissue. Commercial lecithin, which is also included in this heading, is predominantly soya-bean lecithin and consists of a mixture of acetone-insoluble phosphatides (generally 60 to 70 % by weight), soya-bean oil, fatty acids and carbohydrates. Commercial soya-bean lecithin comes in brownish to light-coloured, more or less viscous form or, if the soya-bean oil has been extracted with acetone, in yellowish granules. Ovolecithin is used in medicine. Commercial soya-bean lecithin is used as an emulsifying, dispersing, etc. agent in the food and animal feed industries, in paints, in the petroleum industry, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2923.20.11, 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

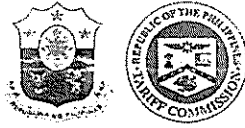
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*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.*



AOCG Memo No. 290-2023 p.5



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2106.90.73 MFN - 1% ad valorem		23-766
		3	<b>DATE ISSUED</b>
			03 November 2023

**4 DESCRIPTION OF GOOD**

"TRACE ELEMENTS PREMIX TE208 (12 kg)"

Based on the product specifications, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a fine powder mix of ferrous sulfate heptahydrate, zinc sulfate, sodium selenate, citric acid (acidity regulator), and glucose syrup (carrier). Packed in 12-kg containers with sealed inner bags, subject article is used as a raw material in the manufacture of infant foods.

**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.).

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.

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

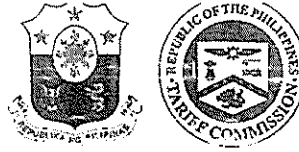
*MariLou P. Mendoza*  
Digitally signed

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.*



AOCG Memo No. 290-2023 p. 6



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 2835.24.00</p> <p>MFN - 1% ad valorem      ATIGA - Zero  AANZFTA - Zero              ACFTA - Zero  AHKFTA - Zero                AIFTA - Zero  AJCEPA - Zero                AKFTA - Zero  RCEP - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-785</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">03 November 2023</p>
<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“DIPOTASSIUM PHOSPHATE (25 kg)”</b></p> <p>Based on the technical data sheet, ingredient declaration, certificate of analysis, production process flowchart, and packing list submitted, subject article is a food-grade pure dipotassium phosphate in the form of an odorless white powder. Packed in 25-kg paper bags with polyethylene (PE) liner, subject article is used as a food additive (buffering agent and sequestrant) in the manufacture of dairy products, yoghurt, processed cheese, and other food preparations.</p>	
<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.35 of the AHTN 2022 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphate and polyphosphates are, among others, potassium phosphates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2835.24.00, 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>	



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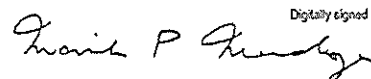
AOCG Memo No. 290-2023 p. 7

2	TCC (AR) NO.
	23-785

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA  
Chairperson

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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

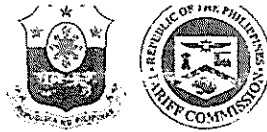
<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  AHTN 3402.90.19 MFN - 5% ad valorem	<table border="1"> <tr> <td style="width: 20%;"><b>2   TCC (AR) NO.</b></td> <td>23-788</td> </tr> <tr> <td><b>3   DATE ISSUED</b></td> <td>03 November 2023</td> </tr> </table>	<b>2   TCC (AR) NO.</b>	23-788	<b>3   DATE ISSUED</b>	03 November 2023
<b>2   TCC (AR) NO.</b>	23-788				
<b>3   DATE ISSUED</b>	03 November 2023				

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<p><b>"SALSCENT®"</b></p> <p>Based on the product specification sheet, safety data sheet, and packaging information submitted, subject article is a preparation composed mainly of surfactants (dipropylene glycol and C12-C15 parath-12) with other ingredients (hydroxypropylcellulose, cellulose gum, phenoxyethanol, and polyvinyl alcohol, among others). It is a translucent, colorless to slightly yellow liquid with a self-encapsulation fragrance function. Packed in 15-kg plastic pails, subject article is used in the formulation of products in the cosmetics industry, as a carrier that entraps/encapsulates fragrance molecules, creating long-lasting fragrance with water-triggered release.</p>	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations such as surface-active preparations. These include other mixtures based on surface-active agents (e.g., surface-active preparations containing a proportion of soap, such as alkylbenzenesulphonate with sodium stearate). Surface-active preparations are used for their cleansing, wetting, emulsifying or dispersing properties in many industrial applications.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3402.90.19, 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 style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> 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>	







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3206.19.10 MFN - 3% ad valorem		23-789
		3	DATE ISSUED
			03 November 2023

4	DESCRIPTION OF GOOD
	<p>“KOBO JTTO-MS7”</p> <p>Based on the product brochure, product composition, safety data sheet, and packaging information submitted, subject article is a white powder pigment composed of less than 80% by weight titanium dioxide and treated with alumina and hydrogen dimethicone. Packed in 30-kg boxes, subject article is used in formulating mild or hypoallergenic sun care products for babies, children, and persons with sensitive skin, for protection against ultraviolet A (UVA) or ultraviolet B (UVB) rays.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 32.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the colouring matter of this heading includes pigments based on titanium dioxide. These include titanium dioxide which is surface-treated or mixed with calcium or barium sulphate or other substances. These also include titanium dioxide to which compounds have been intentionally added during the production process in order to obtain certain physical properties rendering it suitable for use as a pigment.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3206.19.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> 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>





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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AOCG Memo No. 291-2023

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 06 November 2023

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 20 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-525	"UNITED KT 7000"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-564	"LEE KUM KEE FIRST DRAW SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-615	"SUCRALOSE PREDATOR GOLD PHILIPPINES (RE35690/A)"	2932.14.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-675	"CHOLINE CHLORIDE 70% IN CORN COB CARRIER"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-676	"CHOLINE CHLORIDE 50% IN CORN COB CARRIER"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*

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



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AOCG Memo No. 291-2023 p-2

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DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-702	"NINOL® 96-SL"	2924.19.90	MFN – 1% ad valorem
23-725	"DERMAZOLE® (KETOCONAZOLE)"	3305.10.10	MFN – 10% ad valorem AIFTA – Zero*
23-731	"WYETH® BONNA® INFANT FORMULA"	1901.10.20	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
23-732	"WYETH® BONAMIL®"	1901.10.20	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
23-778	"BREDOL® 696"	3402.42.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-779	"LEE KUM KEE SEASONED SAUCE FOR SEAFOOD"	2103.10.00	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*

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



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AOCG Memo No. 291-2023 p. 3

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DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-786	"SODIUM HEXAMETAPHOSPHATE"	2835.39.90	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-787	"CALCIUM CARBONATE MICRONISED INS170 (25 kg)"	2530.90.90	MFN – 3% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
23-799	"CONDENSING UNIT, MODEL: CARRIER – 38CEA024308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

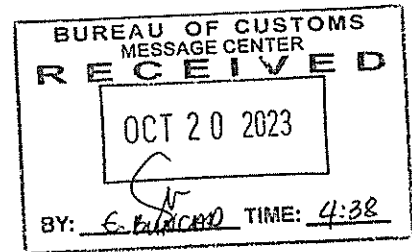
TCOC Ref. No. 23-086

20 October 2023

09-44123

**COMMISSIONER BIENVENIDO Y. RUBIO**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear Commissioner Rubio:

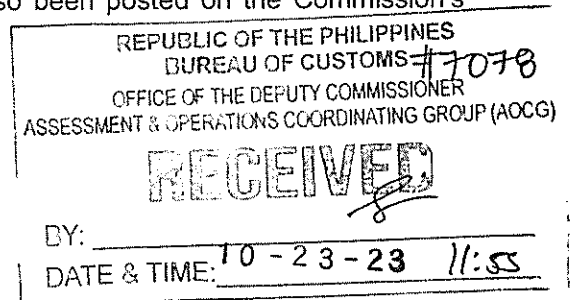
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 14 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-525, 23-564, 23-615, 23-675, 23-676, 23-702, 23-725, 23-731, 23-732, 23-778, 23-779, 23-786, 23-787, and 23-799 issued by this Commission on 20 October 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

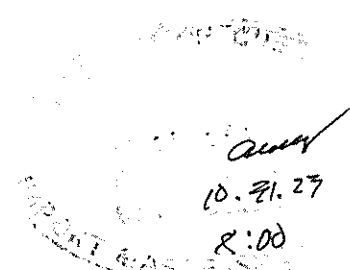
*MariLou P. Mendoza*  
Digitally signed

**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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-525
		<b>3</b>	<b>DATE ISSUED</b>
			20 October 2023
<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>"UNITED KT 7000"</b>		
	<p>Based on the finished product specifications, production process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a white antibacterial feed premix powder containing 700 g kitasamycin (active ingredient) per kilogram of feed premix, and corn starch (excipient). It is used for the treatment of mycoplasmosis in poultry, and swine dysentery and enzootic pneumonia in swine. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to feeds at a recommended dosage of 0.15 to 0.70 gram per kilogram of poultry and swine feeds, for a period of five to seven days.</p>		
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>		
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><i>Deputy signed</i></p> <p style="text-align: center;"><i>Marilou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p>		
	<p><b>Note:</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		23-564
		<b>3</b>	<b>DATE ISSUED</b>
			20 October 2023

**4 DESCRIPTION OF GOOD**

**“LEE KUM KEE FIRST DRAW SOY SAUCE”**

Based on the quality assurance sheet, manufacturing process flowchart, and photograph of the product submitted, subject article is a soy sauce in the form of a reddish-brown liquid. It is produced by making koji with soybeans and wheat flour, followed by fermentation, filtration, pasteurization, mixing with the other ingredients (salt, sugar, and flavor enhancers), cooking, filtering, and packing. Packed in 500-ml glass bottles, subject article is used as a flavouring in various dishes.



**5 REASONS FOR CLASSIFICATION**

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, 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) 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

*English signed*

MARILOU P. MENDOZA  
Chairperson

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





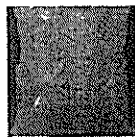
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2932.14.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-615
		<b>3</b>	<b>DATE ISSUED</b>
			20 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p>“SUCRALOSE PREDATOR GOLD PHILIPPINES (RE35690/A)”</p> <p>Based on the product specifications, photograph of the product, and product catalogue/brochure submitted, subject article is pure sucralose with potassium sorbate (as preservative), in the form of a white powder. Packed in 3.78-kg bags, subject article is used as a raw material in the manufacture of Predator® energy drink.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Notes 1 (a) and (f) 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 separate chemically defined organic compounds, whether or not containing impurities and products mentioned above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport.</p> <p>Heading 29.32 of the AHTN 2022 covers heterocyclic compounds with oxygen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are compounds containing an unfused furan ring (whether or not hydrogenated) in the structure. This part includes, <i>inter alia</i>, sucralose (1,6-Dichloro-1,6-dideoxy-β-D-fructofuranosyl-4-chloro-4-deoxy-α-D-galactopyranoside). Odorless, white to almost white crystalline powder. Artificial sweetener mainly used for medicine and food, especially for the treatment and diet of diabetic patients.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2932.14.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> <i>MariLou P. Mendoza</i> 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>







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-675
		<b>3</b>	<b>DATE ISSUED</b>
			20 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CHOLINE CHLORIDE 70% IN CORN COB CARRIER"</b>
	<p>Based on the product specifications, production process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a granular light-brown feed premix consisting of 700 grams choline chloride per kilogram of feed premix, and corn cob (carrier). Packed in 10-kg, 15-kg, 20-kg, and 25-kg polyethylene bags, subject article is added to swine and poultry feeds at a rate of 400 to 700 grams per ton of feed, for the prevention and treatment of fatty liver disease in swine and poultry, and prevention of perosis in poultry.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, for use in making the complete or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</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; 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 Digitally signed <i>Marilou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-676
		<b>3</b>	<b>DATE ISSUED</b>
			20 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CHOLINE CHLORIDE 50% IN CORN COB CARRIER"</b>
	<p>Based on the product specifications, production process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a feed premix powder consisting of 500 grams choline chloride per kilogram of feed premix, and corn cob (carrier). Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to complete animal feeds at a rate of 100 to 300 grams per ton of feed, for the prevention of fatty liver disease in swine and perosis in poultry.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, for use in making the complete or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</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; 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2924.19.90 MFN - 1% ad valorem		23-702
		<b>3</b>	<b>DATE ISSUED</b>
			20 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“NINOL® 96-SL”</b></p> <p>Based on the product specifications, safety data sheet, composition statement, and photographs of packaging and label submitted, subject article is a lauramide DEA (lauric diethanolamine; CAS No. 120-40-1), with residual unreacted diethanolamine (raw material). It is in the form of a white paste and is used as a maximum foam enhancer and viscosity booster. Available in 191-kg drums, subject article is used as a raw material in the manufacture of shampoos, bubble baths, bath soaps, and detergents, among others. It has a carboxamide structure as follows:</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.24 of the AHTN 2022 covers, among others, carboxamide-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers amide derivatives of carboxylic acids and of carbonic acid (but not amide derivatives of other inorganic acids of heading 29.29).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2924.19.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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 style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i>  <b>MARILOU P. MENDOZA</b> 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>





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**TARIFF COMMISSION**

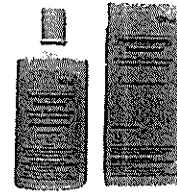
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
 Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3305.10.10 MFN - 10% ad valorem AFTA - Zero		23-725
		<b>3</b>	<b>DATE ISSUED</b>
			20 October 2023

**4 DESCRIPTION OF GOOD**

**“DERMAZOLE® (KETOCONAZOLE)”**

Based on the certificate of analysis, Certificate of Product Registration and License to Operate from the Food and Drug Administration (FDA), material safety data sheet, product label, and sample submitted, subject article is an antifungal/antidandruff shampoo in the form of a pink-coloured viscous liquid containing 2% weight by volume (w/v) ketoconazole (active ingredient). It is indicated for the prevention and treatment of dandruff and seborrheic dermatitis in the scalp. Packed in a box containing a 50-mL or 100-mL high-density polyethylene (HDPE) bottle with a flip top cap, subject article is to be applied to wet hair, then lathered and left on for 3 to 5 minutes, before rinsing thoroughly with water. The frequency and length of application varies according to the fungus infection being treated.



**5 REASONS FOR CLASSIFICATION**

Note 1 (e) to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties.

On the other hand, Note 3 to Chapter 33 of the AHTN 2022 states that headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

Heading 33.05 of the AHTN 2022 covers preparations for use on the hair. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, shampoos, containing soap or other organic surface-active agents, and other shampoos. All these shampoos may contain subsidiary pharmaceutical or disinfectant constituents, even if they have therapeutic or prophylactic properties.

In view thereof, subject article is classified under AHTN 2022 subheading 3305.10.10, with a Most Favoured Nation (MFN) rate of duty of 10% 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

*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.*

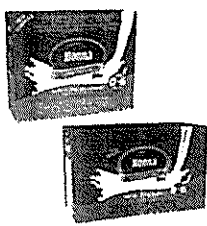




REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1901.10.20		23-731
	MFN - 7% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - 5% ad valorem AJCEPA - Zero               AKFTA - 7% ad valorem RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			20 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“WYETH® BONNA® INFANT FORMULA”</b></p> <p>Based on the certificate of ingredients, manufacturing process flowchart, product label, and photographs of the product submitted, subject article is a powdered infant formula composed of whey powder, skimmed milk powder, blend of vegetable oils, lactose, soy lecithin, taurine, L-tyrosine, L-tryptophan, nucleotides, L-carnitine, inositol, choline chloride, citric acid, vitamins, and minerals, among others. Packed in boxes containing three or five pieces of 400-g sachets (1.2 kg or 2 kg), subject article is formulated for infants from zero to six months of age.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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, 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

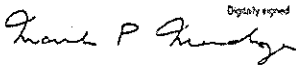


2	TCC (AR) NO.
	23-731

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)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	7	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

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Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 1901.10.20</p> <p>MFN - 7% ad valorem      ATIGA - Zero  AANZFTA - Zero              ACFTA - Zero  AHKFTA - Zero                AIFTA - 5% ad valorem  AJCEPA - Zero                AKFTA - 7% ad valorem  RCEP - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-732</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">20 October 2023</p>
<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“WYETH® BONAMIL®”</b></p> <p>Based on the certificate of ingredients, manufacturing process flowchart, product label, and photographs of the product submitted, subject article is a powdered infant formula composed of skimmed milk powder, lactose, blend of vegetable oils, whey protein, monoglycerides, citric acid, nucleotides, choline chloride, lutein, vitamins, and minerals, among others. Packed in boxes containing three or six pieces of 400-g sachets (1.2 kg or 2.4 kg), subject article is formulated for infants from six months to 1 year old.</p> <div style="text-align: right;">  </div>	
<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>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, 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
	23-732

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)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	7	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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ADVANCE RULING ON TARIFF CLASSIFICATION  
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<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3402.42.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-778
		<b>3</b>	<b>DATE ISSUED</b>
			20 October 2023

**4 DESCRIPTION OF GOOD**

**"BREDOL® 696"**

Based on the product information sheet, certificate of formula, safety data sheet, and packaging information submitted, subject article is a non-ionic emulsifier for animal feeds. It is in the form of a yellow liquid composed of glyceryl polyethyleneglycol ricinoleate (E484), water, and additives. Subject article is imported in 1,000-kg intermediate bulk containers (IBC).

**5 REASONS FOR CLASSIFICATION**

Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, organic surface-active agents (other than soap). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that organic surface-active agents are capable of adsorption at an interface; in this state they display a number of physico-chemical properties, particularly surface activity (e.g., reduction of surface tension, foaming, emulsifying, wetting), which is why they are usually known as "surfactants". Organic surface-active agents may be, among others, non-ionic, in which case they do not produce ions in an aqueous solution. Their solubility in water is due to the presence in the molecules of functional groups which have a strong affinity for water. Examples are : products of the condensation of fatty alcohols, fatty acids or alkylphenols with ethylene oxide; ethoxylates of fatty acid amides.

In view thereof, subject article is classified under AHTN 2022 subheading 3402.42.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
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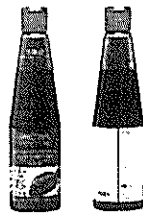


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 2103.10.00</b></p> <p>MFN - 15% ad valorem      ATIGA - Zero          AANZFTA - Zero              ACFTA - Zero          AHKFTA - 6% ad valorem    AIFTA - Zero          AJCEPA - Zero                AKFTA - 5% ad valorem          RCEP - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-779</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">20 October 2023</p>
<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>"LEE KUM KEE SEASONED SAUCE FOR SEAFOOD"</b></p> <p>Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a seasoned sauce in the form of a light-brown free-flowing liquid. It is produced by making koji with soybeans and wheat flour, followed by fermentation, filtration, and pasteurization (to produce raw soy sauce), mixing with other ingredients (such as sugar and caramel colour), cooking, filtering, and packing. Packed in 410-mL glass bottles, subject article is used as a sauce for steamed fish dishes.</p> <div style="text-align: right;">  </div>	
<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, 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.
	23-779

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)	6	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)	5	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.*

AOCG Memo No. 291-2023 p. 19



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2835.39.90		23-786
	MFN - 1% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - Zero                AIFTA - Zero AJCEPA - Zero                AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			20 October 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SODIUM HEXAMETAPHOSPHATE”</b>
	<p>Based on the product specifications, ingredient declaration, certificate of analysis, and packing list submitted, subject article is pure food-grade sodium hexametaphosphate in the form of a white, odourless, hygroscopic powder. Packed in 25-kg paper bags with polyethylene (PE) liners, subject article is used as a food additive (stabilizer) in the manufacture of ambient dairy products.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 28.35 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, polyphosphates, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphates and polyphosphates are, among others, sodium phosphates and polyphosphates. This includes sodium polyphosphates having a high degree of polymerisation. Some sodium polyphosphates are incorrectly called sodium metaphosphates. There are several linear sodium polyphosphates having a high degree of polymerisation ranging from a few dozen to a few hundred units. Although they generally occur as polymers having an unspecified degree of polymerisation, they remain in this heading. These include the product incorrectly known as sodium hexametaphosphate (a polymeric mixture of formula <math>((NaPO_3)_n)</math>, also known as Graham's salt. Vitreous substance or white powder, soluble in water. In aqueous solution, this product sequesters the calcium and the magnesium contained in the water, hence its use as a water-softener. Also used in the preparation of detergents and casein glues, to emulsify essential oils, in photography, in the manufacture of processed cheese, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2835.39.90 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



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AOCG Memo No. 291-2023 p. 20

2	TCC (AR) NO.
23-786	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2530.90.90 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero		23-787
		3	DATE ISSUED
			20 October 2023

4	DESCRIPTION OF GOOD
	"CALCIUM CARBONATE MICRONISED INS170 (25 kg)"
	Based on the product specifications, technical and safety data sheets, manufacturing process flowchart, ingredient list, certificate of analysis, and packing list submitted, subject article is an odorless, fine white powder manufactured using 100% natural mineral limestone. It is produced by pulverizing granulated crude limestone, followed by classification and removal of foreign matter through sieves and magnets. Packed in 25-kg bags, subject article is used as a food additive.

5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.</p> <p>Heading 25.30 of the AHTN 2022 covers mineral substances not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, <i>inter alia</i>, limestone (known as "lithographic stone" and used in the printing industry), in the crude state.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2530.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form "AJ"; 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 <i>Mari Lou P. Mendoza</i> 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. 292-2023


REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

  
**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 08 November 2023

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 07 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-768	"TRACE ELEMENTS PREMIX TE063M (12 KG)"	2106.90.73 ✓	MFN – 1% ad valorem
23-833	"TRACE ELEMENTS PREMIX TE995M (12 KG)"	2106.90.73	MFN – 1% ad valorem
23-873	"TRACE ELEMENTS PREMIX TE185M (12 KG)"	2106.90.73	MFN - 1% ad valorem

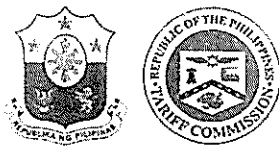
**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**





AOCG Memo No. 292-2023 p. 2



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

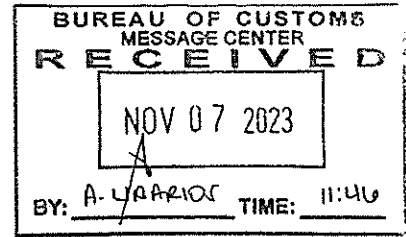
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DA-44445

TCOC Ref. No. 23-092

07 November 2023

**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 three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-768, 23-833, and 23-873, issued by this Commission on 07 November 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

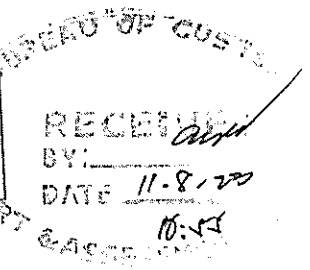
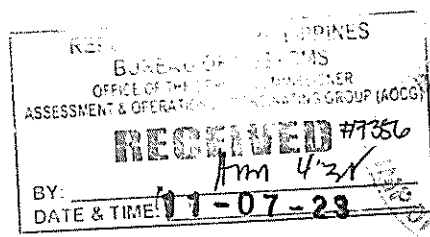
Very truly yours,

*Digitally signed*

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



*Handwritten:*  
11/8  
2:25

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



07 NOV 2023



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

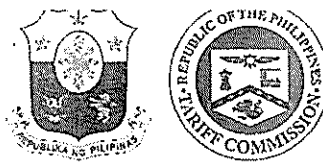
## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10963 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2106.90.73 MFN - 1% ad valorem		23-768	
		3	DATE ISSUED
		07 November 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>"TRACE ELEMENTS PREMIX TE063M (12 kg)"</b></p> <p>Based on the product specifications, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a fine powder mix of ferrous sulfate heptahydrate, zinc sulfate monohydrate, copper sulfate pentahydrate, citric acid (acidity regulator), and maltodextrin (carrier). Packed in 12-kg containers with sealed inner bags, subject article is used as a raw material in the manufacture of food preparations for infants, as a source of minerals.</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.</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 <i>MariLou P. Mendoza</i> 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>	





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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 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem		23-833
		3	DATE ISSUED
			07 November 2023

4	<p style="text-align: center;"><b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“TRACE ELEMENTS PREMIX TE995M (12 kg)”</b></p> <p>Based on the product specifications, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a fine powder mix of ferrous sulfate heptahydrate, zinc sulfate monohydrate, copper sulfate pentahydrate, maltodextrin (carrier), and citric acid (acidity regulator). Packed in 12-kg containers with sealed inner bags, subject article is used as a raw material in the manufacture of infant foods.</p>
5	<p style="text-align: center;"><b>REASONS FOR CLASSIFICATION</b></p> <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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem		23-873
		3	DATE ISSUED
			07 November 2023

4	DESCRIPTION OF GOOD
	<p><b>“TRACE ELEMENTS PREMIX TE185M (12 kg)”</b></p> <p>Based on the product specifications, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a fine powder mix of ferrous sulfate heptahydrate, zinc sulfate monohydrate, maltodextrin (carrier), and citric acid (acidity regulator). Packed in 12-kg containers with a sealed inner bag, subject article is used as a raw material in the manufacture of infant foods.</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.</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 <i>Digitally signed</i> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>





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AOCG Memo No. 293-2023

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 13 November 2023

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 08 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-825	"ISUZU REFRIGERATED TRUCK, MODEL NO.: EVK100"	8704.60.91.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*

**\*Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)**

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



AOCG Memo No. 293 2023 p. 2



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REPUBLIC OF THE PHILIPPINES  
 BUREAU OF CUSTOMS *TCM*  
 OFFICE OF THE DEPUTY COMMISSIONER  
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)  
**RECEIVED**  
 BY: \_\_\_\_\_  
 DATE & TIME: 11-09-23 8:55

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-093

*09-44492*

08 November 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**  
 Bureau of Customs  
 G/F OCOM Building  
 16th Street, South Harbor  
 Gate 3 Port Area, Manila

BUREAU OF CUSTOMS  
 MESSAGE CENTER  
**RECEIVED**  
 NOV 08 2023  
 BY: *A. Licario* TIME: *3:00*

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. 23-825, issued by this Commission on 08 November 2023. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://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

*11/10  
 1:00*

RECEIVED  
 BY: *Amel*  
 DATE: *11.10.23*  
*9:45*



08 NOV 2023



REPUBLIC OF THE PHILIPPINES

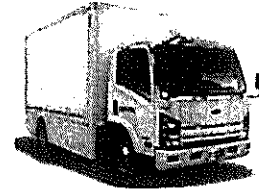
## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8704.60.91.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		23-825
		<b>3</b>	<b>DATE ISSUED</b>
			08 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>"ISUZU REFRIGERATED TRUCK, MODEL NO.: EVK100"</b>		
	Based on the technical specifications submitted, subject article is a completely built-up (CBU) electric refrigerated truck designed for the transport of goods. It uses a permanent magnet synchronous motor as the sole means of propulsion. Subject article has the following specifications:		
	Battery type / capacity (kWh)	Lithium iron phosphate / 106.95	
	Motor Rated / Peak Power (kW)	60 / 110	
	Motor Rated / Peak Torque (N·m)	310 / 1,000	
	Overall dimension (LxWxH) (mm)	5,995 x 2,200 x 3,200	
	Gross vehicle weight (kg)	7,300	
	Refrigerated Box Internal Dimension (LxWxH) (mm)	4,060 x 2,060 x 1,990	



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans; lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.); tankers (whether or not fitted with pumps); and refrigerated or insulated lorries (trucks), among others.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.91.900, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>		
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: center;"><i>MariLou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> 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>		



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AOCG Memo No. 294-2023

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 13 November 2023

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 09 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-330	"FLAVOR CHERRY BLOSSOM (10688920)"	3302.10.90	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-359	"DUNKIN' DONUT C-SHORTENING"	1511.90.36	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 9% ad valorem* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*

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



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AOCG Memo No. 294-2023 p. 2

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DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-730	"NESTLE® HOT CHOCOLATE COMPLETE MIX (750 G)"	1806.90.90	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-770	"ALLTECH® ACTIGEN®"	2309.90.20	MFN – Zero
23-827	"SYLOBLOC® 44"	2811.22.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-828	"ELAN® C4 – TRIBUTYRIN POWDER"	2309.90.20	MFN - Zero
23-844	"UNITED SHIHAO CTC 10% FEED GRADE"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-847	"UNITED PHARMULIN 80%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-848	"UNITED MD 1012 MALTODEXTRIN – POWDER"	1702.90.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-850	"UNITED ZNBG 150"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-851	"UNIPRO – PORC MEAT MEAL 48% - POWDER"	2309.90.20	MFN - Zero
23-852	"CORN GLUTEN FEED – POWDER"	2303.10.90	MFN – Zero ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 294-2023 p. 3

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-094

09 November 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-330, 23-359, 23-730, 23-770, 23-827, 23-828, 23-844, 23-847, 23-848, 23-850, 23-851, and 23-852, issued by this Commission on 09 November 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

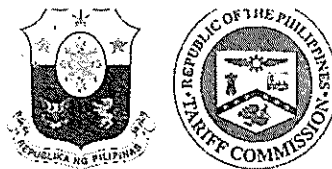
Digitally signed

**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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.90</b>		<b>23-330</b>
	MFN - 1% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - Zero                AIFTA - Zero AJCEPA - Zero                AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>09 November 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FLAVOR CHERRY BLOSSOM (10688920)”</b>
	<p>Based on the ingredient data sheet, product and safety data sheets, Certificate of Product Registration from the Food and Drug Administration (FDA), production process flowchart, and photograph of the product submitted, subject article is a colourless to pale-yellow clear liquid. It is composed of natural flavourings (aqueous distillates and aqueous solutions of essential oils), ethyl alcohol, and water, among others. Packed in 20-kg jerry cans, subject article is used as a flavouring in the manufacture of flavoured water.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.90, 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.
23-330	

<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

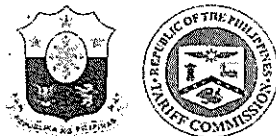
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

*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 2023 RATE/S OF IMPORT DUTY	2   TCC (AR) NO.
<p style="text-align: center;">AHTN 1511.90.36</p> <p>MFN - 15% ad valorem      ATIGA - Zero  AANZFTA - Zero              ACFTA - 9% ad valorem  AHKFTA - 6% ad valorem    AIFTA - 11.25% ad valorem  AJCEPA - Zero                AKFTA - 5% ad valorem  RCEP - 15% ad valorem</p>	23-359
	3   DATE ISSUED
09 November 2023	

4 | DESCRIPTION OF GOOD

**"DUNKIN' DONUT C-SHORTENING"**

Based on the ingredient list, production process flowchart, product information and sensory characteristics, product label, and photographs of the product and packaging submitted, subject article is a liquid fraction of refined palm oil, with an iodine value of 44. It is in the form of a yellowish solid block at room temperature, with a sweet fried donut taste and smell. Subject article is produced by degumming, bleaching, and deodorization of crude palm oil, followed by fractionation to obtain the liquid fraction, which then undergoes further degumming, bleaching, deodorization, and texturizing to solidify the liquid fraction. Packed in 25-kg plastic bags in carton boxes, subject article is intended for frying donuts.

5 | REASONS FOR CLASSIFICATION

Heading 15.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers palm oil and its fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that palm oil is a vegetable fat obtained from the pulp of the fruits of oil palms. The main source is the African oil palm (*Elaeis guineensis*) which is native to tropical Africa but is also grown in Central America, Malaysia and Indonesia; other examples are *Elaeis melanococca* (also known as noli palm) and various species of *Acrocomia* palms, including the Paraguayan palm (coco mbocaya), originating in South America. The oils are obtained by extraction or pressing and may be of various colours depending on their condition and whether they have been refined. They are distinguishable from palm kernel oils (heading 15.13), which are obtained from the same oil palms by having a very high palmitic and oleic acid content. Palm oil is used in the manufacture of soap, candles, cosmetic or toilet preparations, as a lubricant, for hot-dipped tin coating, in the production of palmitic acid, etc. Refined palm oil is used as a food stuff, e.g., as a frying fat, and in the manufacture of margarine.

In view thereof, subject article is classified under AHTN 2022 subheading 1511.90.36, 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:



2	TCC (AR) NO.
23-359	

<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)	9	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	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.*




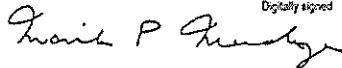
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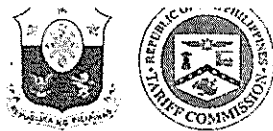
## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1107 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.90.90 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-730
		3	DATE ISSUED
			09 November 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>“NESTLE® HOT CHOCOLATE COMPLETE MIX (750 g)”</b></p> <p>Based on the ingredients list, production process flowchart, label, packing list, and photograph of the product submitted, subject article is a brown powder composed of sugar, milk solids, glucose syrup, cocoa (10%), vegetable oil, mineral salt, salt, stabilizer, emulsifier, flavour, and spice. Packed in 750-g sachets, subject article is to be dissolved in hot or cold water prior to consumption.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 18.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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 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 Digitally signed  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>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10833 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-770
		<b>3</b>	<b>DATE ISSUED</b>
			09 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"ALLTECH® ACTIGEN®"</b>
	<p>Based on the product specifications, safety data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of formulation, method of manufacture, product label, and photograph of the product submitted, subject article is a feed premix in the form of a light tan free-flowing powder, containing hydrolyzed yeast and brewer's dried yeast. Packed in 5-kg, 10-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at a rate of 0.4 to 2 kg per ton of livestock and poultry feeds, as a source of complex carbohydrates that support the maintenance of digestive efficiency and intestinal epithelial integrity.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, for use in making the complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</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> <div style="text-align: right; margin-right: 100px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2811.22.10</b>		<b>23-827</b>
	MFN - 1% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - Zero                AIFTA - Zero AJCEPA - Zero                AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>09 November 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SYLOBLOC® 44”</b>
	<p>Based on the product brochure, product information sheet, safety data sheet, and photograph of the product submitted, subject article is pure synthetic amorphous silicon dioxide in the form of a white free-flowing powder. Packed in 10-kg bags, subject article is used in the manufacture of thin oriented polypropylene and polyester films, as an anti-blocking agent and to improve the slip property of films.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 28.11 of the AHTN 2022 covers other inorganic acids and other inorganic oxygen compounds of non-metals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers mineral acids and anhydrides and other oxides of non-metals. The most important are listed below according to their non-metal component, among others, silicon compounds. Silicon dioxide (pure silica, silicic anhydride, etc.) (SiO<sub>2</sub>). Obtained by treating silicate solutions with acids, or by decomposing silicon halides by the action of water and heat. It can be either in amorphous form (as a white powder “silica white”, “flowers of silica”, “calcined silica”; as vitreous granules - “vitreous silica”; in gelatinous condition - “silica frost”, “hydrated silica”), or in crystals (tridymite and cristobalite forms).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2811.22.10 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



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AOCG Memo No. 294-2023 p-11

2	TCC (AR) NO.
23-827	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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AOCG Memo No. 294-2023 p-12

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2309.90.20 MFN - Zero		23-828	
		3	DATE ISSUED
		09 November 2023	

**4 | DESCRIPTION OF GOOD**

**"ELAN® C4 - TRIBUTYRIN POWDER"**

Based on the product specifications, manufacturing process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a fatty acid feed supplement composed of 60% tributyrin and carriers (silicon dioxide, corn starch, and refined and hydrogenated sunflower oil). It is in the form of a white or yellow powder with typical deodorized flavour. Packed in 20-kg polypropylene (PP) bags, subject article is added to the feeds for pigs, poultry, and calves in various dosages, to improve their intestinal health.

**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 the complete or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

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  
Digitally signed  
*MariLou P. Mendoza*  
**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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-844
		3	DATE ISSUED
			09 November 2023

4 DESCRIPTION OF GOOD

“UNITED SHIHAO CTC 10% FEED GRADE”

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing procedure, product label, and photograph of the product submitted, subject article is an antibacterial/anti-infective feed premix powder composed of 10% chlortetracycline hydrochloride (active ingredient) and calcium carbonate (carrier). It is indicated as an aid in the treatment of systemic infections caused by chlortetracycline sensitive organisms. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is administered to pigs, poultry, turkeys, calves, and lambs by adding 2 to 6 kg per ton of final feeds, for five to seven days.

5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

*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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-847
		<b>3</b>	<b>DATE ISSUED</b>
			09 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“UNITED PHARMULIN 80%”</b>
	Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is an antibacterial/anti-infective feed premix in the form of a white or light-yellow powder. It is composed of 80% tiamulin hydrogen fumarate (a derivative of the antibiotic pleuromutilin) as active ingredient, and calcium carbonate (excipient). It is indicated for the treatment of dysentery and pneumonia in swine, and mycoplasmal diseases in swine and poultry. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to feeds of swine and poultry at a rate of 75 to 100 g per 0.1 metric ton of feeds, for seven days.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

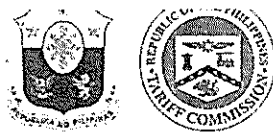
## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 1702.90.99 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-848
		3	<b>DATE ISSUED</b>
			09 November 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>“UNITED MD 1012 MALTODEXTRIN - POWDER”</b>
	<p>Based on the finished product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and product label submitted, subject article is a maltodextrin made from corn starch. It is in the form of a white powder with dextrose equivalent (DE) value of 10 to 12. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 1 to 2 kg per ton of feeds, as a sweetener or flavor enhancer.</p>
5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, malto-dextrins (or dextri-maltoses), obtained by the same process as commercial glucose. They contain maltose and polysaccharides in variable proportions. However, they are less hydrolysed and therefore have a lower reducing sugar content than commercial glucose. The heading covers only such products with a reducing sugar content, expressed as dextrose on the dry substance, exceeding 10 % (but less than 20 %). Those with a reducing sugar content not exceeding 10 % fall in heading 35.05. Malto dextrins are generally in the form of white powders, but they are also marketed in the form of a syrup. They are used chiefly in the manufacture of baby food and low calory dietetic foods, as extenders for flavouring substances or food colouring agents, and in the pharmaceutical industry as carriers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1702.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: center;"><i>MariLou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> 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>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-850
		<b>3</b>	<b>DATE ISSUED</b>
			09 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNITED ZNBG 150"</b>
	<p>Based on the finished product specifications, manufacturing process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is an antibacterial/anti-infective feed premix powder containing 150 grams of zinc bacitracin (active ingredient) per kilogram of feed premix, and calcium carbonate, corn powder, and soy powder (carriers). It is in the form of light-brown or tan granules with characteristic odor. It is indicated for the treatment of infections caused by pathogenic bacteria, such as <i>Clostridia</i>, <i>Streptococcus spp</i>, <i>Staphylococcus aureus</i>, and <i>Clostridium tetani</i>, in poultry, swine, cattle, fishes, and crustaceans. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at a rate of 200 to 800 g per ton of finished feeds, for five to seven days.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-851
		<b>3</b>	<b>DATE ISSUED</b>
			09 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNIPRO - PORC MEAT MEAL 48% - POWDER"</b>
	<p>Based on the product specifications, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a feed ingredient in the form of a brown powder containing 48% (minimum) crude protein. It is made from swine by-products and is produced by sterilizing the dried meat parts and combining with sieved bone chips, followed by cooling, sieving, and milling. Packed in 25-kg bags, subject article is used as an ingredient in feeds for fish, poultry, and other non-ruminant species, as a source of digestible protein and other nutrients.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 the heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.</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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> 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>







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2303.10.90		23-852
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		09 November 2023
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"CORN GLUTEN FEED - POWDER"</b></p> <p>Based on the product specifications, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a corn gluten meal in the form of a golden-yellow or yellow powder. It is produced by macerating corn, followed by degermination, milling and sieving of the remaining part, and separation of protein-rich gluten from starch. Packed in 25-kg bags, subject article is added to feeds of poultry, fish, shrimp, and ruminant animals at a rate of 3 to 5 kg per ton of feeds, as a source of protein.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 23.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, <i>inter alia</i>, residues of starch manufacture and similar residues (from maize (corn), rice, potatoes, etc.) consist largely of fibrous and protein substances usually presented in the form of pellets or meal but occasionally as cake. They are used for animal fodder or as fertilisers; some of these residues (e.g., maize steeping liquors) are used in the production of cultures for the manufacture of antibiotics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2303.10.90, 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 Digitally signed <i>MariLou P. Mendoza</i> 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>

