



Date 12 OCT 2023

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## CUSTOMS MEMORANDUM ORDER

NO. 16-2023

**SUBJECT: PROCEDURES ON THE PROCESSING OF CLAIMS FOR DUTY DRAWBACK PURSUANT TO CUSTOMS ADMINISTRATIVE ORDER (CAO) NO. 4-2019**

**Section 1. Scope.** This Order shall cover all claims for Duty Drawback filed pursuant to Sec. 900 (A) to (C) of the CMTA and all claims for Duty Drawback previously filed with the Department of Finance's One-Stop-Shop Inter-Agency Tax Credit and Duty Drawback Center ("CENTER").

### Section 2. Objectives.

- 2.1. To provide detailed guidelines on the application, processing, approval, and manner of payment for Duty Drawback claims;
- 2.2. To ensure that there will be no double claims in the processing and payment of refund for Duty Drawback; and
- 2.3. To provide for the procedures in the processing of claims filed with the "CENTER" Center in view of Administrative Order (AO) No. 04, s. 2023 issued by the Office of the President transferring the processing to the Bureau of Customs.

### Section 3. General Provisions.

**3.1. When Allowed.** An importer may apply for Duty Drawback under the following situations:

**3.1.1.** Up to a maximum of ninety-nine percent (99%) of the duty imposed by law, for all fuel imported into the Philippines used for propulsion of:

- a. Sea vessel engaged in international trade;
- b. Sea vessel engaged in coastwise trade, provided that the Maritime Industry Authority (MARINA) or any appropriate government agency has authorized the temporary conversion of that vessel to engage in international trade; and

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Administrative Officer V

Page 1 of 13 – CMO No. 16-2023

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U.P. LAW CENTER  
OFFICE of the NATIONAL ADMINISTRATIVE REGISTER  
Administrative Rules and Regulations

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No 23-1039  
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c. Scheduled flights of international airlines.<sup>1</sup>

**3.1.2.** Up to a maximum of fifty percent (50%) of the duty imposed by law for petroleum oils and oils obtained from bituminous materials, crude oil imported by non-electric utilities, sold directly or indirectly, in the same form or after processing, to electric utilities for the generation of electric power and for the manufacture of city gas.<sup>2</sup>

**3.1.3.** For imported materials including the imported articles used in the packing, packaging, covering, putting up, marking or labeling, in whole or in part, for which duties have been paid, upon exportation of the goods manufactured or produced, subject to the following conditions:

- a. The actual use of the imported materials in the production or manufacture of the goods exported with their quantity, value, and amount of duties paid thereon, should be established satisfactorily;
- b. The duties refunded or credited shall not exceed one hundred percent (100%) of duties paid on the imported materials used provided the wastages of the imported material used is recyclable;
- c. There is no determination by the National Economic and Development Authority (NEDA) of the requirement for Certification on Non-availability of locally-produced or manufactured competitive substitutes for the imported materials used at the time of importation;
- d. The exportation shall be made within one (1) year after the importation of materials used and claim for refund or tax credit shall be filed within six (6) months from the date of exportation; and
- e. When two or more products result from the use of the same imported materials, an apportionment shall be made on its equitable basis.<sup>3</sup>

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**3.2. Prohibition against Double Claim.** A registered enterprise under Republic Act No. 5186, otherwise known as the

<sup>1</sup> cf. CAO No. 14-72, as amended by CAO No. 31-76.

<sup>2</sup> cf. CMTA, Title IX, Chapter I, Section 900 (B).

<sup>3</sup> cf. CMTA, Title IX, Chapter 1, Section 900 (C).



"Investment Incentives Act", or Republic Act No. 6135, otherwise known as the "Export Incentives Act of 1970", which has previously applied for tax credits with the Board of Investments (BOI) based on customs duties paid on imported raw materials and supplies, shall not be entitled to Duty Drawback under this section with respect to the same importation subsequently processed and re-exported.<sup>4</sup>

**3.3.** The processing of application is limited to Duty Drawback only. If internal revenue taxes like Value-Added Tax or Excise Tax are included in the filed claim for Duty Drawback in the Bureau, the same should be disallowed and the Bureau must process only the portion of customs duties paid to avoid any duplication of claim for internal revenue taxes. Claims for refund of internal revenue taxes shall be subject to the rules and regulations issued by the Bureau of Internal Revenue (BIR).

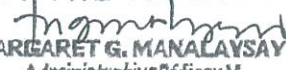
**3.4. Payment of Processing Fee.** Claims for Duty Drawback shall be processed only after payment of the required processing fee and the submission of complete documents to the Bureau. Pursuant to CAO No. 04-2019, the processing fees shall be based on the following schedule:

Amount of Claim (Php)		Processing Fees (Php)
Up to 50,000.00		700.00
Over 50,000.00	to 100,000.00	900.00
Over 100,000.00	to 200,000.00	1,100.00
Over 200,000.00	to 300,000.00	1,300.00
Over 300,000.00	to 400,000.00	1,500.00
Over 400,000.00	to 500,000.00	1,700.00
Over 500,000.00	to 750,000.00	2,300.00
Over 750,000.00	to 1,000,000.00	3,000.00
Over 1,000,000.00	to 5,000,000.00	4,000.00
Over 5,000,000.00		5,000.00

**3.5. Period to File Claim for Duty Drawback.**

**3.5.1.** A claim and application for Duty Drawback shall prescribe if it is not filed within one (1) year from the date of importation in case of Sections 3.1.1 and 3.1.2 of this Order.

**3.5.2.** For Duty Drawback under Section 3.1.3 of this Order, the claim shall be filed within six (6) months from the date

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<sup>4</sup> cf. CMTA, Title IX, Chapter 1, Section 901.

of exportation. The claimant may request an extension to file the claim for another six (6) months, Provided, That the request is made thirty (30) days before the lapse of the six-month period and the actual filing of the claim shall not exceed one (1) year from the date of exportation.

**3.5.3.** Where the Duty Drawback claim under Section 3.1.3 of this Order involves multiple importations or exportations, the prescriptive period shall be counted from the date of the first importation or first exportation, as the case may be.

**3.5.4.** The start of the prescriptive period shall be reckoned from:

- a. The date when customs duties and taxes are paid in case of importations;
- b. The date of loading in case of exports as certified by the Piers and Inspection Division (PID), Aircraft Operations Division (AOD), or Customs Container Control Division (CCCD)/ equivalent units; and
- c. The date of delivery receipt in case of constructive exports.

**3.6. Period to Process Claims.** Eligible claims for Duty Drawback shall be processed and paid or granted, within a period of sixty (60) days but not to exceed a maximum period of one hundred twenty days (120) days after receipt of properly accomplished claims and validated complete supporting documents.<sup>5</sup>

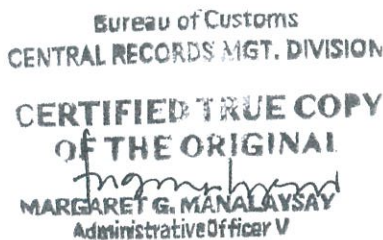
In case of multiple claims by one (1) company, priority will be given to the processing of older claims.

Processing of claims transferred from the "CENTER" shall be governed by Section 5 of this Order.

**3.7. Form of Payment of Refund.** Approved claims for Duty Drawback shall be paid in the form of Tax Credit Certificates (TCCs), unless otherwise provided for in the special provision of the General Appropriations Act (GAA).

Tax Credit Certificates issued shall have a validity period of five (5) years, subject to revalidation for an additional period of

<sup>5</sup> cf. CMTA, Title IX, Chapter 1, Section 901.





another five (5) years, subject further to conditions as may be provided under existing rules and regulations. In no case shall the validity period of the TCC exceed ten (10) years.

**3.8. Utilization of Tax Credit Certificate (TCC).** Utilization of Tax Credit Certificate issued for Duty Drawback shall follow existing rules and regulations on utilization of TCCs.

**3.9. Notice to Post Clearance Audit Group (PCAG).** The PCAG shall be provided with a monthly summary list of all approved claims. The summary list shall contain the following details:

**3.9.1.** Name of Importer or Claimant;

**3.9.2.** Entry Number/s; and

**3.9.3.** Amount of Claim/s.


**3.10 Verification by TCC Committee.** No claims for Duty Drawback of first-time claimants shall be processed until an inspection of the company, plant and its facilities has been conducted by the Bureau to establish that there was local manufacturing or processing from the imported raw materials to the exported products. Inspection of the company, plant and its facilities may also be conducted even on already existing claimants, if necessary. The TCC Committee shall recommend to the Commissioner of Customs the creation of a task group to conduct the inspection.

#### Section 4. Operational Procedures.

##### 4.1. **Documentary Requirements.**

**4.1.1. One-time Submission.** The following documents are required to be submitted by the Claimant during its first application for Duty Drawback:

- a. Securities and Exchange Commission (SEC) or Department of Trade and Industry (DTI) Registration Certificate;
- b. Board Resolution/Notarized Secretary's Certificate granting authority to specific individuals to process the claim for Duty Drawback;
- c. List of authorized signatories and their specimen signatures; and
- d. Latest Formula of Conversion issued by the Industrial Technology Development Institute (ITDI), Department of Science and Technology (DOST).

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**4.1.2. Submission per Application.** Every application for Duty Drawback shall be supported by the following:

a. Duty Drawback claims under section 3.1.1 of this Order

- i. Latest Formula of Conversion using the Industrial Technology Development Institute (ITDI) rate issued by Department of Science and Technology (DOST);
- ii. Certificate of Non-Availment of Incentives under Republic Act No. 5186 or Republic Act No. 6135 issued by the concerned office of the Board of Investments, with respect to the goods subject of the claim for Duty Drawback;
- iii. Proof of importation which applies whether or not the claimant is the importer:

1. Goods Declaration (SAD/SSDT);
2. Bill of Lading;
3. Commercial Invoice; and
4. In case where the importer is not the claimant, a Certification attesting that the importer is waiving its right to claim for Duty Drawback in favor of the claimant.


iv. Proof of exportation:

1. Official Receipt, Credit Memo or any other verified proof of remittance if the payment is thru bank transfers;
2. Purchase Order and Delivery Receipt;
3. Shipment Information Sheet to be filled out by the importer-exporter attested by the CIIS-Field Office at the port of exportation "Annex B";
4. Bunkering Permit and Customs Inspector Certification for international vessels or Airline Certification for international airlines;
5. Schedule of Deliveries to International Airlines;
6. Boat Note or Certificate of Inspection and Loading (CIL) for scheduled flights of international airlines; and
7. Computation Table Using Regular Scheme.

v. Proof of payment of processing fee.

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b. For Duty Drawback claims under Section 3.1.2. of this Order

- i. Latest Formula of Conversion using the Industrial Technology Development Institute (ITDI) rate issued by Department of Science and Technology (DOST);
- ii. Certificate of Non-Availment of Incentives under Republic Act No. 5186 or Republic Act No. 6135 issued by the concerned office of the Board of Investments, with respect to the goods subject of the claim for Duty Drawback;
- iii. Proof of importation which applies whether or not the claimant is the importer:
  1. Goods Declaration (SAD/SSDT);
  2. Bill of Lading;
  3. Commercial Invoice; and
  4. In case where the importer is not the claimant, a Certification attesting that importer is waiving its right to claim for Duty Drawback in favor of the claimant.
- iv. Proof of exportation:
  1. Export Declaration;
  2. Export Bill of Lading;
  3. Export Invoice;
  4. Purchase Invoice and Delivery Receipt;
  5. Official Receipt, Credit Memo or any other verified proof of remittance if the payment is thru bank transfers;
  6. Schedule of Fuel Oil Purchases of Electric Utilities;
  7. Shipment Information Sheet to be filled out by the importer-exporter attested by the CIIS-Field Office at the port of exportation "Annex B"; and
  8. Computation Table Using Regular Scheme.
- v. Proof of payment of processing fee.

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- c. For Duty Drawback under Section 3.1.3 of this Order:
  - i. Latest Formula of Conversion using the Industrial Technology Development Institute (ITDI) rate issued by Department of Science and Technology (DOST);
  - ii. Proof of importation which applies whether or not the claimant is the importer:
    - 1. Goods Declaration (SAD/SSDT);
    - 2. Bill of Lading;
    - 3. Commercial Invoice; and
    - 4. Load Port Survey Report (LPSR) or Discharge Port Survey Report (DPSR) for bulk and break-bulk shipments, if applicable.
  - iii. Proof of exportation:
    - 1. Sales Invoices or Delivery Receipt, in case of constructive exports;
    - 2. Shipment Information Sheet to be filled out by the importer-exporter attested by the CIIS-Field Office at the port of exportation "Annex B";
    - 3. Official Receipt, Credit Memo or any other verified proof of remittance if the payment is thru bank transfers;
    - 4. Computation Table Using Regular Scheme; and
    - 5. Schedule of Export or Schedule of Sales or Purchases for direct and indirect exports;

#### 4.2. Filing and Processing of Applications.

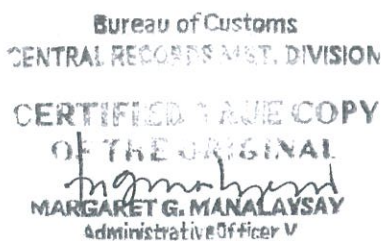
- 4.2.1. All claims for Duty Drawback shall be filed with the Tax Credit Committee (TCC), attention: TCC Secretariat. Prior to the filing of the application for Duty Drawback, the claimant or the authorized representative shall create a ticket in the Customer Care Portal System (CCPS) by selecting TCC Secretariat in the drop-down menu for the "department" field in the CCPS and upload the following initial documents:

- a. Duly accomplished and notarized Application Form for Duty Drawback;

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- b. Securities and Exchange Commission (SEC) or Department of Trade and Industry (DTI) Registration Certificate;
  - c. Board Resolution/Notarized Secretary's Certificate granting authority to specific individuals to process the claim for Duty Drawback and their respective specimen signatures;
  - d. Latest Formula of Conversion using the Industrial Technology Development Institute (ITDI) rate issued by Department of Science and Technology (DOST);
  - e. Certificate of Non-Availment of Incentives under Republic Act No. 5186, otherwise known as the "Investment Incentives Act", or Republic Act No. 6135, otherwise known as the "Export Incentives Act of 1970" issued by the concerned office of the Board of Investments, with respect to the goods subject of the claim for Duty Drawback;
  - f. Proof of payment of processing fee; and
  - g. Certification from the concerned Port signed by the Chief, Export Division/Unit or equivalent office validating the export documents submitted with the application following the prescribed format in "Annex A".
- 4.2.2. Within twenty-four (24) hours from the creation of the ticket, the claimant or the authorized representative must submit the hard copies of the documents uploaded in the ticket and those enumerated under Section 4.1.2 of this Order with the Customer Care Center located at Gate 3, South Harbor, Port Area, Manila.
- 4.2.3. Upon receipt of the hard copies, the CCC shall immediately transmit the submitted documents to the TCC Secretariat who shall inform the claimant through the ticket that the documents have been received. The TCC Secretariat shall assign a specific docket number to the claim. The Head Secretariat shall then assign a Customs officer, who will review the completeness of the documentary documents enumerated in Section 4.1.2 of this Order.




4.2.4. In addition to Section 4.2.3 above, the TCC Secretariat shall also conduct the following:

- a. Verification that all duties subject of the claim were duly paid and remitted to the Bureau of Treasury (BTr);
- b. Verification that the claimant has not previously applied for refund of Duty Drawback based on customs duties paid on imported raw materials and supplies which were subsequently processed and re-exported. Verification shall also include if the direct importer-seller of raw materials utilized by the BOI-registered claimant has also filed a claim for Duty Drawback with the BOI or other concerned agency.
- c. Ensure that claimant has no outstanding obligation as certified by the Collection Service, RCMG. In cases where the claimant has an outstanding obligation as certified by the Collection Service, the claimant must settle all their outstanding obligation before approval of the claim.
- d. Compute the amount of the refund equivalent to the actual duties paid on the raw materials actually exported using the latest ITDI formula rate of conversion to arrive at actual material usage tally.

The computation of the Duty Drawback shall be based on the following:

- i. **Determination of the export quantity.** The allowable export quantity shall be based on verified export documents, less disallowances due to prescriptive periods and timing difference.
- ii. **Determination of the quantity of raw materials used in the export product.** The quantity used in the export product shall be computed based on the ITDI Formula of Conversion and shall not exceed the quantity of raw materials imported, which shall be based on verified import documents, less the quantity of raw materials disallowances due to prescriptive periods and timing difference.

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iii. **Computation for the amount of refund.** The amount of Duty Drawback shall be determined by first computing the duty paid for every raw material unit and multiplying this factor with the total quantity of the raw material used for the export quantity, as determined above.

4.2.5. The TCC Secretariat shall prepare the Evaluation Report/Disposition Form reflecting the result of the documents check and the amount due for refund and the TCC Resolution for signature of the Tax Credit Committee members recommending the approval/disapproval of the claim to the Commissioner of Customs.


4.2.6. The existing procedures on the issuance of Tax Credit Certificate shall apply.

4.2.7. Responsible Customs Officers shall ensure that the CCPS Ticket are properly transferred and assigned to ensure monitoring of the claim. The ticket will be closed only upon receipt by the claimant of the TCC issued evidencing payment by the Bureau of the amount claimed as refund.

**Section 5. Special Procedure for Claims Coming from the "CENTER".** All claims previously filed with the "CENTER" and referred to the Bureau pursuant to A.O. No. 04, s. 2023 shall be processed as follows:

5.1. The TCC Secretariat shall cause the publication of the list of all pending claims received by the Bureau from the "CENTER" and a request for confirmation from the claimants of their intention to pursue 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). If no intention or representation was received by the TCC Secretariat within sixty (60) days from posting in the websites of both the BOC and the DOF, the application will be archived for one (1) year.

After the lapse of one (1) year, all archived claims shall be deemed denied. Provided that the same shall be posted in the BOC and the DOF official website for the entire year. Provided further, that the TCC Committee shall recommend to the Commissioner for the formal issuance of an Order denying the claim;

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5.2. All claims for Duty Drawback shall be dismissed outright if without proof of payment of filing fees pursuant to the schedule of fees provided under Item VI(D)(1) of the DOF Drawback Manual;

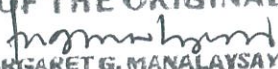
5.3. Claimants who confirmed their intention to pursue their application but with incomplete supporting documents at the time of the filing shall be required to submit the lacking documents within thirty (30) days from posting of the notice to comply in the BOC and DOF websites, otherwise, their claim shall be denied. Claimants who signified their intention to pursue their application must submit their updated business information such as changes in their business address, change of signatories, change in business name or status, etc., to the TCC Secretariat.

Falsification of any of the supporting documents shall be a ground for denial of the claim without prejudice to the filing of a criminal case as may be allowed under existing laws and regulation;

5.4. Processing of confirmed claims shall be prioritized in accordance with the date of receipt by the DOF of the application for drawback and Claimant's name arranged in alphabetical order, provided the complete documentary requirements are complied upon review by the Bureau;

5.5. Confirmed claims with complete documentary requirements which have already been verified by the "CENTER" shall be deemed validated by the Bureau unless derogatory information against the claim is received by the TCC Secretariat or there is strong evidence that the claim is attendant with fraud; and

5.6. Confirmed claims which are not yet fully verified by the "CENTER" or where the same are inconsistent with the records shall be processed in accordance with Section 4.2. of this Order.

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**Section 6. Processing of Pending Claims Originally Filed in the Ports.** All claims for Duty Drawback after the issuance of AO No. 4, s. 2023 which were originally filed and pending at the ports shall be forwarded to the TCC Secretariat within fifteen (15) days from the effectivity of this Order for the continuation of the processing thereof. Claims forwarded to the TCC Secretariat shall be docketed accordingly, provided that, the original docket number given by ports shall be retained for reference purposes.

**Section 7. Allocation of Manpower.** The Chairman, TCC Committee may recommend to the Commissioner of Customs the assignment of additional personnel to the Secretariat to ensure that it has sufficient resources for the processing of claims for Duty Drawback within the timeframe given.



**Section 8. Remedies of Claimant.** The claimant may file a Motion for Reconsideration on the denial of his claim for Duty Drawback with the TCC Committee within ten (10) days from the date of the receipt of the denial. The Commissioner shall render a decision within thirty (30) days from the receipt of the appeal and all the necessary documents. The claimant may also appeal to the Court of Tax Appeals (CTA) the denial of his claim by the Commissioner within thirty (30) days from receipt of the decision of denial.<sup>14</sup>

**Section 9. Separability Clause.** If any part of this Order is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

**Section 10. Effectivity.** This Order shall take effect on 01 NOV 2023.

The Office of National Administrative Register of the UP Law Center shall be provided three (3) certified copies of this Order.

  
**BIENVENIDO Y. RUBIO**  
Commissioner  
  
03314  
OCT 12 2023

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<sup>14</sup> cf. CMTA, Title IX, Chapter 2, Section 913.



**ANNEX "A"**

BUREAU OF CUSTOMS  
PORT OF \_\_\_\_\_  
EXPORT DIVISION

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Control Number – \_\_\_\_\_  
(Port/Sequence number/Year)

**CERTIFICATION**

THIS IS TO CERTIFY THAT the following documents submitted by, (Name of Claimant), with Tax Identification Number \_\_\_\_\_ and with office address at \_\_\_\_\_ is authentic based on the available documents on file with this office:

1. Export Declaration
2. Bill of Lading/Airway Bill
3. Cargo Manifest/Packing list, if applicable
4. Certificate of Exportation
5. Shipment Information Sheet (SIS) to be filled out by the importer-exporter attested by the CIIS-Field Office

Issued this \_\_\_\_\_ day of \_\_\_\_\_ 2023 upon request of \_\_\_\_\_ for DUTY DRAWBACK PURPOSES pursuant to CAO No. 04-2019.

\_\_\_\_\_  
Chief, Export Division

Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION

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**ANNEX "B"** P15 *hmt*

### SHIPMENT INFORMATION SLIP FOR DRAWBACK CLAIMS (Pursuant to CMO No. \_\_ - 2023)

Ref. No. : \_\_\_\_\_

EXPORTER : \_\_\_\_\_

ADDRESS : \_\_\_\_\_

**IMPORTATION DETAILS:**

Import Entry No./s : \_\_\_\_\_

Consignee : \_\_\_\_\_

Date of Payment of Duties : \_\_\_\_\_

Description of Goods : \_\_\_\_\_

Quantity (per item) : \_\_\_\_\_

Present Location of Shipment : \_\_\_\_\_

**EXPORT DETAILS :**

Customer Name (Importer Abroad) : \_\_\_\_\_

Description of Goods : \_\_\_\_\_

Quantity : \_\_\_\_\_

Destination : \_\_\_\_\_

Carrying Vessel : \_\_\_\_\_

Date of Departure : \_\_\_\_\_

Container Size and Number : \_\_\_\_\_

Date Received at Terminal : \_\_\_\_\_

Contact Person & Tel. No. : \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

## FORMULA OF CONVERSION (ITDI-FOC No./s \_\_\_\_\_)

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PRODUCT DESCRIPTION	RAW MATERIALS	Unit of Measure UoM	Usage	Finished

\_\_\_\_\_  
**AUTHORIZED SIGNATURE**

Page \_\_\_\_\_ of \_\_\_\_\_

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# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

19 September 2023

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**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 157 - 2023

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

**SUBJECT :** SUGAR REGULATORY ADMINISTRATION – SUGAR ORDER NO. 10, SERIES OF 2022-2023: AMENDMENT TO SUGAR ORDER NO. 8, SERIES OF 2017-2018, DATED 15 MAY 2018 RE: AMENDMENT TO SUGAR ORDER NO. 9, SERIES OF 2007-2008, AND SUGAR ORDER NO. 8, SERIES OF 2014-2015

This has reference to the abovementioned subject relative to the issuance of Premix Commodity Release Clearance by the Sugar Regulatory Administration.

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

For your information and reference.

BIENVENIDO Y. RUBIO  
Commissioner



SEP 20 2023

CMC No: 157-2023

2023-09-0698 MASTER COPY



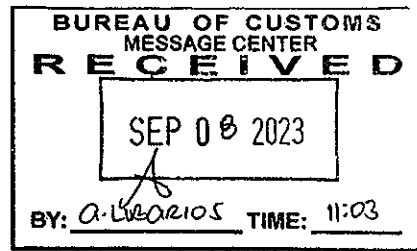
Republic of the Philippines  
Department of Agriculture  
**SUGAR REGULATORY ADMINISTRATION**  
Sugar Center Bldg., North Avenue, Diliman, Quezon City, Philippines 1101  
TIN 000-784-336  
Website: <http://www.sra.gov.ph>  
Email Address: [srahead@sra.gov.ph](mailto:srahead@sra.gov.ph)  
Tel No. (632) 8929-3633, (632) 3455-2135, (632) 3455-3376



MEMO-REG-STD-2023-SEP-015

September 6, 2023

**MR. BIENVENIDO Y. RUBIO**  
Commissioner of Customs  
Bureau of Customs  
South Harbor, Gate 3  
Port Area, Manila



Dear Commissioner Rubio:

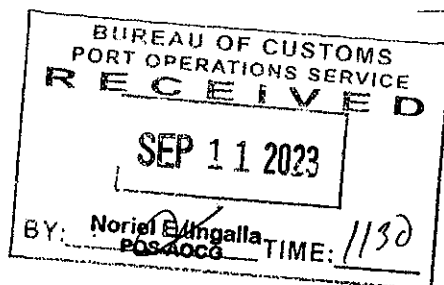
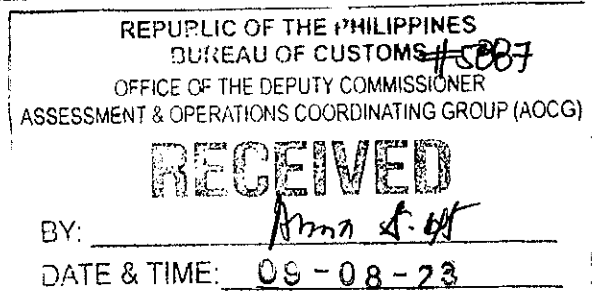
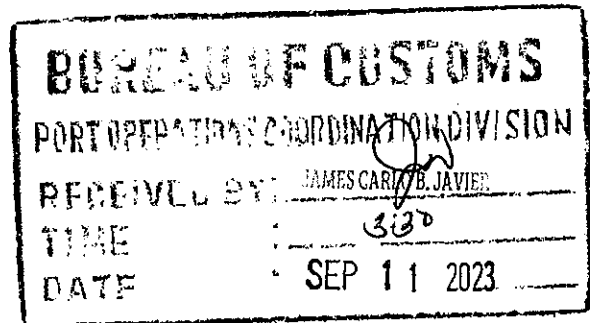
In reference with the issuance of Premix Commodity Release Clearance (PCRC) by the Sugar Regulatory Administration (SRA), we are pleased to furnish you with the attached Sugar Order No. 10, Series of 2022-2023 re : Amendment to Sugar Order No. 8, Series of 2017-2018, dated 15 May 2018 re : Amendment to Sugar Order No. 9, Series of 2007-2008 and Sugar Order No. 8, Series of 2014-2015 for your reference.

Thank you for your usual cooperation.

Very truly yours,

**PABLO LUIS S. AZCONA**  
Administrator and CEO

Encl : as stated

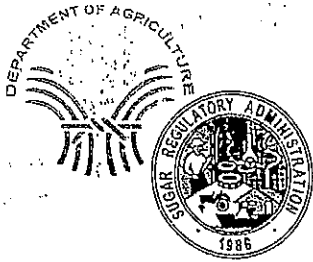


Management System ISO 9001:2015  
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08 SEP 2023





Republic of the Philippines  
Department of Agriculture  
**SUGAR REGULATORY ADMINISTRATION**  
Sugar Center Bldg., North Avenue, Diliman, Quezon City, Philippines 1104  
TIN 000-784-336  
Website: <http://www.sra.gov.ph>  
Email Address: [srahead@sra.gov.ph](mailto:srahead@sra.gov.ph)  
Tel No. (632) 8929-3633, (632) 3455-2135, (632) 3455-3376

SUGAR REGULATORY ADMINISTRATION  
RECORDS SECTION  
**RELEASED**  
BY: \_\_\_\_\_  
DATE: SEP 05 2023

U.P. LAW CENTER  
OFFICE of the NATIONAL ADMINISTRATIVE REGIMENT  
Administrative Rules and Regulations

July 19, 2023

SEP 05 2023  
REGISTERED  
NO. 23-0871  
DATE: 9/5 BY: JAM

**SUGAR ORDER NO. 10**  
Series of 2022-2023

**SUBJECT: AMENDMENT TO SUGAR ORDER NO. 8, SERIES OF 2017-2018, DATED 15 MAY 2018 RE: AMENDMENT TO SUGAR ORDER NO. 9, SERIES OF 2007-2008 AND SUGAR ORDER NO. 8, SERIES OF 2014-2015**

WHEREAS, the Philippine Tariff Commission (PTC) has issued a new Tariff Administration and Policy including The ASEAN Harmonized Tariff Nomenclature (AHTN) 2022;

WHEREAS, there is a need to amend certain provisions of Sugar Order No. 8, Series of 2017-2018 Re : Amendment to Sugar Order No. 9, Series of 2007-2008 and Sugar Order No. 8, Series of 2014-2015 based on the issuance of the new Tariff Administration and Policy including The ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 in order to provide an easy reference to importers or consignees of premix commodities who apply with the Sugar Regulatory Administration (SRA) for Premix Commodity Release Clearance (PCRC);

WHEREAS, the issuance of a new Tariff Administration and Policy also necessitates the exclusion of AHTN Tariff Codes 2106.90.69 (Other food supplements; fortificant premixes), 2106.90.71 (Food supplements based on ginseng) and 2106.90.72 (Other food supplements) on the issuance of Premix Commodity Release Clearance (PCRC) considering that most laboratory results based on sucrose content were either very minimal or non-traceable;

WHEREAS, it is also imperative to include the subheadings of Heading No. 04.04 – Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included on the issuance of Premix Commodity Release Clearance (PCRC) to conform with the new Tariff Administration and Policy including The ASEAN Harmonized Tariff Nomenclature (AHTN) 2022;

WHEREAS, AHTN Tariff Codes 2106.90.92 (Flavoured or coloured syrups), 2106.90.98 (Other flavouring preparations), 1702.90.91 (Sugar syrups), 1704.90.91 (Soft, containing gelatin), 1806.20.90 (Other) and 1806.90.10 (Chocolate confectionery in tablets or pastilles) on the issuance of Premix Commodity Release Clearance (PCRC) must also be included because said commodities may contain considerable amount of sucrose.

NOW THEREFORE, under and by virtue of the authority vested in the Sugar Regulatory Administration (SRA), it is hereby ordered that:

**Section 1. Scope and Definition.** This Sugar Order shall apply to food preparations commodities listed in the new Tariff Administration and Policy including The ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 as enumerated hereunder, and, which, for facility, may also be referred to herein, as premix commodities:

**CONCEPCION C. RUBY**  
Records Officer III  
Sugar Regulatory Administration  
North Avenue, Diliman, Quezon C.



Management System  
ISO 9001:2015  
www.tuv.com  
ID 910508527




AHTN Tariff Code	Description
2106.90.54	Other, preparation of kind used as raw material for the manufacture of composite concentrates
2106.90.55	Other, composite concentrates for simple dilution with water to make beverage
2106.90.59	Other Alcoholic preparations of a kind used for the making or the manufacture of beverages Preparation of kind used as raw material for the manufacture of composite concentrates
2106.90.91	Other, mixtures of chemicals with foodstuffs or other substances with nutritive value, of kind used for food processing
2106.90.92	Flavoured or coloured syrups
2106.90.98	Other flavouring preparations
2106.90.99	Other

AHTN Tariff Code	Description
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter
0404.10.11	Whey, fit for human consumption
0404.10.19	Other
0404.10.91	Whey, fit for human consumption
0404.10.99	Other
0404.90.00	Other

AHTN Tariff Code	Description
1702.90.91	Sugar syrups

AHTN Tariff Code	Description
1704.90.20	Sugar Confectionery (White Chocolate)
1704.90.91	Soft, containing gelatin
1704.90.99	Sugar Confectionery (Other)

Certified True Copy

  
 CONCEPCION C. RUBY  
 Records Officer III  
 Sugar Regulatory Administ-  
 North Avenue, Diliman, Quez.

AHTN Tariff Code	Description
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter
1806.20.10	Chocolate confectionery in blocks, slabs and bars
1806.20.90	Other
1806.31.00	Filled
1806.32.00	Not Filled
1806.90.10	Chocolate confectionery in tablets or pastilles
1806.90.90	Other

**Section 2. Monitoring.** All importations of premix commodities as enumerated in Section 1 shall be monitored by the SRA in terms of declared classification and quantities thereof, their dates of arrival, countries of origin, and the names of their importers or consignees. In addition thereto, random/representative sample/s of the said commodities shall be subject to SRA laboratory analysis.


However, the SRA Administrator may waive, upon request, the requirement of laboratory analysis on certain shipments if the imported premix commodities had already been subject to SRA laboratory analysis because of previous importation/s such that there are established records of same in terms of sugar content and other traceable elements/ingredients and discernable physical appearances. Additionally, such a waiver is given after the imported premix had been verified to be the same premix that was consistently classified by the SRA through previous laboratory analysis and samples submitted.

**Section 3. Premix Commodity Release Clearance.** Importers or consignees of premix commodities should apply with the SRA for a Premix Commodity Release Clearance (PCRC) prior to withdrawal thereof from the BOC, by submitting to the SRA the following requirements, namely:

- 3.1 Application Letter (Duly Notarized)
- 3.2 Letter of Consideration in the Absence of Laboratory Analysis
- 3.3 Bill of Lading
- 3.4 Commercial Invoice
- 3.5 Packing List
- 3.6 Import Entry and
- 3.7 Temporary Assessment Notice (Asycuda)
- 3.8 Sample/s of the premix commodity/ies drawn from the shipment by SRA personnel for laboratory analysis

**Section 4. Release Clearance.** Prior to the issuance of the SRA Clearance (PCRC), the importer or consignee of a premix commodity shall pay the total liens, pursuant to Sugar Order No. 4, Series of 2001-2002 concerning MAV importation, if the subject premix contains over 65% by dry weight of sugar, whereas, if it is 65% and below by dry weight of sugar, only the SRA clearance fee as provided for in the aforesaid Sugar Order shall be paid, prorated on the percent (%) sucrose content of the premix. However, if the premix contains zero (0) or non-traceable sucrose content, a nominal fee per application shall be charged.

Certified True Copy

  
**CONCEPCION C. RUBY**  
 Records Officer III  
 Sugar Regulatory Administration  
 7th Avenue, Diliman, Quezon City



Hereunder are the sample computations, to wit:

If the subject premix contains over 65% by dry weight of sugar	(Net weight of Premix Commodity) multiplied by (PhP37.75 per 50-kilograms)
If the subject premix contains 65% and below by dry weight of sugar	(Net weight of Premix Commodity) multiplied by (PhP11.90 per 50-kilograms) multiplied by (Sucrose content of Premix Commodity)
If the premix contains zero (0) or non-traceable sucrose content, a nominal fee per application shall be charged.	PhP300.00 per application

A laboratory fee for analysis shall likewise be paid pursuant to existing General Administrative Order.

**Section 5.** Other provisions of Sugar Order No. 7, Series of 2003-2004 Re: Rules and Regulations on Importation of Food Preparations under Tariff Heading 21.06 of the Tariff and Customs Code of the Philippines - ASEAN Harmonized Tariff Nomenclature (TCCP-AHTN) and Sugar Order No. 7-A, Series of 2003-2004 Re: Amendment to Sugar Order No. 7, Series of 2003-2004 shall apply to this Sugar Order.

**Section 6.** Provisions of Sugar Orders, Circular Letters, rules and regulations contrary to or inconsistent with this Sugar Order are hereby revised, modified or revoked accordingly.

**Section 7.** This Order shall take effect three (3) days from filing with the National Administrative Registrar, U.P. Law Center, Diliman, Quezon City.

APPROVED:



DA-CO-OSEC-UCR20230719-00085

*[Signature]*  
**Hon. DOMINGO F. PANGANIBAN**  
 Senior Undersecretary, Department of Agriculture  
 Alternate Ex-Officio Chairperson

*[Signature]*  
**PABLO LUIS S. AZCONA**  
 Administrator and CEO

*[Signature]*  
**MA. MITZI V. MANGWAG**  
 Board Member - Millers' Representative

*[Signature]*  
**DAVID ANDREW L. SANSON**  
 Board Member - Planters' Representative

Certified True Copy

*[Signature]*  
**CONCEPCION C. RUBY**  
 Records Officer III  
 Sugar Regulatory Administration  
 North Avenue, Diliman, Quezon City



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

18 September 2023

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 160-2023

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

Attached herewith are the following Orders from the Department of Finance:

DOF Order No.	Name and Position of Officials	Designation
056.2023	<b>Ms. SHARON P. ALMANZA</b> CESO II, Deputy Treasurer of the Philippines	Officer-in-Charge (OIC) Treasurer of the Philippines
057.2023	<b>Mr. KENNETH IAN A. FRANCISCO</b> Director III, Asset Management Service, Bureau of Treasury	OIC Deputy Treasurer of the Philippines

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



SEP 27 2023

*A Modernized and Credible Customs Administration That is Among the World's Best*

South Harbor, Gate 3, Port Area, Manila 1099

8527-4537, 8527-1935 | www.customs.gov.ph | boc.cores@customs.gov.ph

cmc No. 166-2023 p.2

MASTER COPY  
BOC-09-43213



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

BUREAU OF CUSTOMS MESSAGE CENTER	
<b>RECEIVED</b>	
SEP 12 2023	
BY: O. LIBORION	TIME: 9:45

**DEPARTMENT ORDER NO. 056.2023**  
\_\_\_\_\_, 2023

In the interest and exigency of the service, **MS. SHARON P. ALMANZA**, CESO II, Deputy Treasurer of the Philippines, is hereby designated as Officer-in-Charge (OIC) Treasurer of the Philippines in view of the assumption of Treasurer Rosalia V. de Leon as Monetary Board Member of the Bangko Sentral ng Pilipinas effective 20 September 2023.

As OIC, Deputy Treasurer Almanza is hereby directed and authorized to exercise functional control and supervision of the Bureau. Furthermore, she is expressly authorized to sign the following:

- Treasury Personnel Orders designating Officer-In-Charge to discharge the duties and functions of the head of the Division/Office within the Bureau of the Treasury (BTr) in the absence of its regular incumbent.
- Issuance of appointments as well as Treasury Personnel Orders reassigning personnel of the BTr, subject to limitations or conditions under existing Civil Service rules and regulations.
- Communications addressed to the Department of Budget and Management and the Civil Service Commission, particularly in all matters pertaining to personnel actions and plantilla of personnel.
- Treasury Personnel Order for local travels and attendance in local seminars, workshops, and other training programs.
- Travel Authority for personal foreign travel of employees with positions below Director level.

BUREAU OF CUSTOMS INTERNAL ADMINISTRATION GROUP	
<b>RECEIVED</b>	
12 SEP 2023	
VICKY REYES	
BY: <i>[Signature]</i>	TIME: <i>[Signature]</i>

12 SEP 2023



omc No. 160-2023

p. 3

MASTER COPY  
humb

Deputy Treasurer Almanza is also authorized to receive Representation and Transportation Allowance (RATA) and Extraordinary and Miscellaneous Expenses (EME) corresponding to that of a Treasurer, subject to the usual accounting and auditing rules and regulations.

This order shall remain in effect until the President appoints a new Treasurer, or until this designation is otherwise recalled, terminated, or replaced.

All other Orders/Memoranda inconsistent herewith are hereby deemed revoked and/or modified accordingly.

C C C  
BENJAMIN E. DIOKNO  
Secretary of Finance

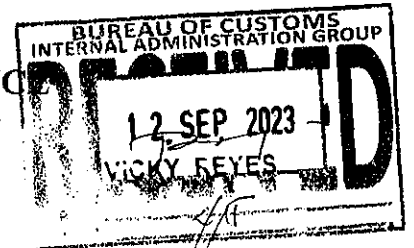
SEP 08 2023



CMC No.: 160-2023 f-4



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



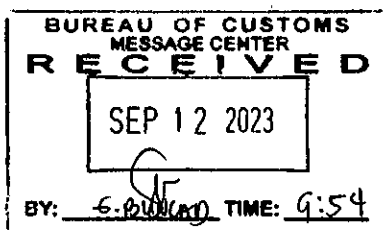
DEPARTMENT ORDER NO. 057.2023  
\_\_\_\_\_, 2023

In the interest and exigency of the service, **MR. KENNETH IAN A. FRANCISCO**, Director III of the Asset Management Service of the Bureau of the Treasury (BTr), is hereby designated as Officer-in-Charge (OIC) Deputy Treasurer of the Philippines (DToP) in view of Deputy Treasurer Sharon P. Almanza's assignment as OIC Treasurer of the Philippines effective immediately. Director Francisco, shall exercise full functional control and supervision over the organizational units under Deputy Treasurer Almanza.

Likewise, **MS. MAURA LIZZA N. ESPINA**, Chief Treasury Operations Officer (CTOO) II of the Fund Management Division (FMD) of the BTr, is hereby designated as Officer-in-Charge (OIC) Director of the Asset Management Service in concurrent capacity. Ms. Espina shall exercise full functional control and supervision over the said Service.

**MR. KENNETH IAN A. FRANCISCO** and **MS. MAURA LIZZA N. ESPINA** are hereby authorized to receive Representation and Transportation Allowance (RATA) and Extraordinary and Miscellaneous Expenses (EME) corresponding to that of a Deputy Treasurer and Director III, respectively, subject to the usual accounting and auditing rules and regulations.

This order shall remain in effect until otherwise recalled, terminated, or replaced. All Office Orders/Memoranda inconsistent herewith are hereby deemed revoked and/or modified accordingly.



**BENJAMIN E. DIOKNO**  
Secretary of Finance  
SEP 08 2023

12 SEP 2023



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY  
hmd

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

21 September 2023

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 163-2023

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

Attached is the Memorandum of Agreement (MOA) entered by and between Bureau of Customs (BOC) and Philippine Economic Zone Authority (PEZA) regarding the Data Sharing Agreement.

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



03154  
SEP 28 2023





21 September 2023

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 164-2023

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

Attached is the Memorandum of Understanding (MOU) entered by and between Bureau of Customs (BOC) and Department of Information and Communications Technology (DICT) declaring their intent to collaborate in achieving the interconnection and interoperability of each other's systems and applications in support to the digitalization efforts of the government.

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



SEP 28 2023

MASTER COPY



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



*Medya C.*

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

25 September 2023

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 166-2023

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

The Tax Credit Certificate with Nos. 001329, 001331 and 001332 were reported misplaced or lost. To that effect, an affidavit of loss executed by Atty. Farida Nimfa Guyala-Dimailig, is herein attached.

In order to ensure that unauthorized usage thereof is avoided, it is incumbent upon the Chief of the concerned Division/Unit to keep a permanent record of all lost documents to be used as reference if secondary evidence is availed of in lieu of the lost original document, and that if recovered, the same will not be used or utilized as it is deemed cancelled.

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



SEP 29 2023



27 September 2023

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 171-2023

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

Attached herewith is the Department of Finance (DOF) Order No. 060.2023 dated 21 September 2023 creating the DOF National Competition Policy Focal Committee (NCPFC) composed of the following personnel:

<i>Name/Position/Office</i>	<i>Designation</i>
1. <b>MICHAEL AARON P. GACUTAN</b> Development Management Officer V Policy Research and Liaison Office (PRLO)	Chairperson
2. <b>ANNABELLE M. GUMIMPAN</b> Development Management Officer (DMO) III and Officer-in-Charge, Special Studies Division Fiscal Policy and Planning Office (FPPO)	Vice Chairperson
3. <b>TERESA M. MENDOZA</b> , Statistician IV, FPPO 4. <b>ROMMEL A. ROJALES</b> , Planning Officer IV, FPPO 5. <b>JUDY LYN M. LASCANO</b> , DMO III, PRLO 6. <b>ASTRUD A. JACINTO</b> , Economist II, PRLO	Members

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



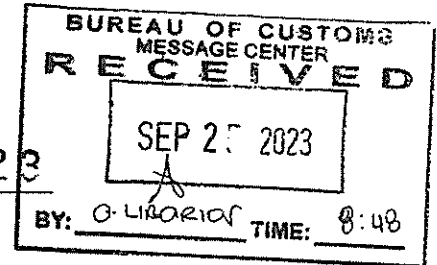
**OCT 06 2023**





Republic of the Philippines  
**DEPARTMENT OF FINANCE**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004



DEPARTMENT ORDER NO. 060-2023

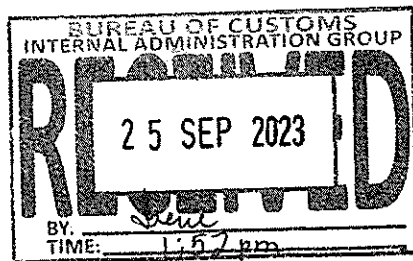
Pursuant to National Economic and Development Authority (NEDA) and Philippine Competition Commission (PCC) Joint Memorandum Circular (JMC) No. 01, s. 2020, the National Competition Policy of the Philippines, and Administrative Order No. 44, s. 2021, directing the adoption and implementation of the National Competition Policy (NCP), there is hereby created the Department of Finance (DOF) National Competition Policy Focal Committee (NCPFC) composed of the following personnel:

Name/Position/Office	Designation
1. MICHAEL AARON P. GACUTAN Development Management Officer V Policy Research and Liaison Office (PRLO)	Chairperson
2. ANNABELLE M. GUMIMPAN Development Management Officer (DMO) III and Officer-in-Charge, Special Studies Division Fiscal Policy and Planning Office (FPPO)	Vice Chairperson
3. TERESA M. MENDOZA, Statistician IV, FPPO 4. ROMMEL A. ROJALES, Planning Officer IV, FPPO 5. JUDY LYN M. LASCANO, DMO III, PRLO 6. ASTRUD A. JACINTO, Economist II, PRLO	Members

The DOF-NCPFC shall have the following duties and responsibilities:

1. Liaison and coordination of the DOF for the NCP concerns;
2. Facilitate the DOF's compliance with NCP requirements;
3. Coordinate with appropriate offices/units within the covered agency to ensure compliance with NCP requirements;
4. Ensure the timely submission of NCP requirements to the PCC; and
5. Perform other functions as directed by the Secretary of Finance.

This Order shall take effect immediately and all concerned shall be guided accordingly.



**BENJAMINE E. DIOKNO**  
Secretary of Finance  
SEP 21 2023





MASTER COPY

28 September 2023

*Handwritten initials*

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 172-2023

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

**SUBJECT : CLASSIFICATION OF MILLED RICE PURSUANT TO EXECUTIVE ORDER NO. 39, S. 2023**

This has reference to the Memorandum dated 06 September 2023 from Executive Secretary Lucas P. Bersamin, Office of the President, on the abovementioned subject which provides the imposed and mandated price ceilings for Regular Milled Rice at PhP41.00 and Well-Milled Rice at PhP45.00.

In addition, to properly and effectively implement Executive Order No. 39, series of 2023, all must be informed of the classifications of milled rice pursuant to Memorandum Circular No. A0-2018-10-002 dated 24 October 2018 issued by the National Food Authority, as follows:

Classification	Description
Regular Milled Rice	Rice kernel from which the hull, the germ, the outer bran layers have been removed but parts of the lengthwise streaks of the bran layer shall be within the range of 20% to 40% of the kernels.
Well-Milled Rice	Rice kernel from which the hull, the germ, the outer bran layers have been removed but the parts of the lengthwise streaks of the bran layers shall be less than 20% of the kernels.
Premium Rice	Any variety which meets the highest grade requirements for rice that contains a maximum 5% broken kernels and well-milled.
Special Rice	Rice variety (traditional or modern) possessing any special quality such as glutinous, aromatic, pigmented, japonica, micronutrient-dense rice. It includes those varieties with excellent eating and nutritive quality.

Moreover, Sinandomeng, Dinorado, Thai Jasmin, Japonica, Glutinous, Indian and Pakistani Basmati are categorized as special or premium rice.

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

For strict compliance.

  
BIENVENIDO Y. RUBIO  
Commissioner



OCT 03 2023



MASTER COPY *mm*

*09-08-23*

Office of the President  
of the Philippines  
Malacañang

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS #5874  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOC)

**MEMORANDUM FROM THE EXECUTIVE SECRETARY**

RECEIVED

TO : SECRETARY ALFREDO E. PASCUAL  
Department of Trade and Industry

BY: *mm* 2023  
DATE & TIME: 09-08-23

SECRETARY BEJAMIN C. ABALOS, JR.  
Department of the Interior and Local Government

SENIOR UNDERSECRETARY DOMINGO F. PANGANIBAN  
Department of Agriculture

COMMISSIONER BIENVENIDO Y. RUBIO  
Bureau of Customs

POLICE GENERAL BENJAMIN C. ACORDA, JR.  
Chief, Philippine National Police

SUBJECT : CLASSIFICATIONS OF MILLED RICE PURSUANT TO EXECUTIVE  
ORDER (EO) NO. 39 (S. 2023)

DATE : SEP 05 2023

This refers to the classification of milled rice under EO No. 39, which imposed the mandated price ceilings for Regular Milled Rice at ₱41.00 and Well-Milled Rice at ₱45.00.

In order to properly and effectively implement EO No. 39, please be informed of the following classifications of milled rice pursuant to Memorandum Circular (MC) No. A0-2018-10-002 (dated 24 October 2018) issued by the National Food Authority (NFA):

Classification	Description
Regular Milled Rice	Rice kernel from which the hull, the germ, the outer bran layers and the greater part of the inner bran layers have been removed but parts of the lengthwise streaks of the bran layer shall be within the range of 20% to 40% of the kernels.
Well Milled Rice	Rice kernel from which the hull, the germ, the outer bran layers and the greater part of the inner bran layers have been removed but the parts of the lengthwise streaks of the bran layers shall be less than 20% of the kernels.
Premium Rice	Any variety which meets the highest grade requirements for rice that contains a maximum 5% broken kernels and well-milled.

Special Rice	Rice variety (traditional or modern) possessing any special quality such as glutinous, aromatic, pigmented, japonica, micronutrient-dense rice. It includes those varieties with excellent eating and nutritive quality.
--------------	--

Sinandomeng, Dinorado, Thai Jasmin, Japonica, Glutinous, Indian and Pakistani Basmati are categorized as special or premium rice.

NFA MC No. No. A0-2018-10-002 is attached hereto for reference.

For information and strict compliance.

By authority of the President:

*Lucas P. Bersamin*  
LUCAS P. BERSAMIN

Office of the President  
MALACAÑANG RECORDS OFFICE  
**CERTIFIED COPY**  
*[Signature]*  
ATTY. CONCEPCION ZENY B. FERROLINO-ERAD  
DIRECTOR IV  
*4/29/2023*



**NATIONAL  
FOOD  
AUTHORITY**

G/F Philippine Sugar Center Bldg., North Avenue., Diliman Quezon City  
Tel. No. [02] 454-3294; 453-3900 Local 6135

Email Add: nfaisdird@yahoo.com

**MEMORANDUM CIRCULAR**

No. AO-2018-10-002

Date : October 24, 2018

**TO : ALL CONCERNED GRAINS BUSINESSMEN AND  
RICE RETAILERS**

**SUBJECT : GENERAL GUIDELINES ON THE SUGGESTED RETAIL  
PRICE (SRP) FOR MILLED RICE AND PRESCRIBED  
LABELING OF RICE BOXES AND PRICE TAGS**

For the information, guidance and compliance of all concerned and pursuant to the Provisions of P.D. No. 4 and R.A. 8751, also known as The Price Act, published hereunder is the General Guidelines on the Suggested Retail Price (SRP) for Milled Rice and Prescribed Labeling of Rice Boxes and Price Tags.

**I. TERMS OF REFERENCE**

**A. Objectives**

1. To establish a suggested retail price for all milled rice being sold in the market.
2. To set prescribed standard specifications on the labeling of rice boxes and price tags.
3. To help promote consumers' right and welfare through transparent and fair marketing practices and exercise their power of choice.

**B. Scope**

This guideline covers the implementation and monitoring of suggested retail price of all milled rice being sold in the market and the prescribed labeling of rice boxes and price tags.

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**II. IMPLEMENTING GUIDELINES**

**A. SUGGESTED RETAIL PRICE OF MILLED RICE**

**1. Classification of Milled Rice:**

Milled rice shall be classified as follows: Regular Milled Rice (RMR) -Local, Well Milled Rice (WMR) -Local and Imported, Premium Grade Rice -Local and Imported and Special Rice-Local and Imported.

Classification	Remarks
Regular Milled Rice (RMR) -Local	Range of Bran Streaks = 20% to 40%
Well Milled Rice (WMR) -Local -Imported	Range of Bran Streaks = 1% to 19%
Premium Grade Rice -Local -Imported	Range of Bran Streaks = 0 to 19% Broken = 0 to 5%
Special Rice -Local -Imported	Glutinous, aromatic, pigmented, japonica, micronutrient-dense rice, including varieties with excellent eating and nutritive quality

**Regular Milled Rice (RMR)**

Rice kernel from which the hull, the germ, the outer bran layers and the greater part of the inner bran layers have been removed but parts of the lengthwise streaks of the bran layers shall be within the range of 20-40% of the kernels.

**Well Milled Rice (WMR)**

Rice kernel from which the hull, the germ, the outer bran layers and the greater part of the inner bran layers have been removed but parts of the lengthwise streaks of the bran layers shall be less than 20% of the kernels.

**Premium Grade Rice**

Any rice variety which meets the highest grade requirements for rice that contains a maximum 5% broken kernels and well milled.



**Special Rice**

Rice variety (traditional or modern) possessing any special quality such as glutinous, aromatic, pigmented, japonica, and micronutrient-dense rice. It includes those varieties with excellent eating and nutritive quality.

**2. Pricing of Milled Rice**

The suggested retail price of milled rice shall follow the SRP contained in the latest Circular released by the Department of Agriculture (DA).

**B. LABELING AND CLASSIFICATION OF RICE TO BE INDICATED ON RICE BOXES AND PRICE TAGS**

**RICE BOXES:**

1. It shall contain the corresponding label and classification (Exhibit 1) indicating the type of milled rice, as follows:
  - Regular Milled Rice (RMR) - Local
  - Well Milled Rice (WMR) - Local  
- Imported
  - Premium Grade Rice - Local  
- Imported
  - Special Rice - Local  
- Imported
2. The rice classification in rice boxes shall be printed in black bold letters (Exhibit 2). The background of the label shall be in white.

**PRICE TAGS:**

The prescribed information shall be the price per kilogram (P/kg) and classification (regular milled rice/well milled rice/premium grade rice/special rice) only (Exhibit 3).

**C. MONITORING ACTIVITY**

NFA in coordination with other regulatory agencies shall monitor the implementation and compliance of this Guidelines.

CNC NO- 172-2023 p.7

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**D. PENAL PROVISION**

Any violation of the foregoing shall be subject to the penal provisions of existing laws, rules and regulations including but not limited to P.D. 4, R.A. 8751, also known as the Price Act, and the Revised Rules and Regulations of the National Food Authority on Grains Business.

**E. EFFECTIVITY**

This guideline shall take effect fifteen (15) days following publication in a newspaper of general circulation and upon registration with the U.P. Law Center.

  
**EMMANUEL R. PIÑOL**  
Chairman, NFA Council



26 September 2023

*mm*

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 173-2023

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

**SUBJECT : REVENUE MEMORANDUM CIRCULAR (RMC) NO. 78-2023 RE:  
PRESCRIBING THE ADMINISTRATIVE REQUIREMENTS FOR  
IMPORTERS AND MANUFACTURERS OF RAW MATERIALS,  
APPARATUS OR MECHANICAL CONTRIVANCES AND EQUIPMENT  
SPECIFICALLY USED FOR THE MANUFACTURE OF HEATED  
TOBACCO PRODUCTS AND VAPOR PRODUCTS**

This has reference to the herein attached letter dated 07 September 2023 from Romeo D. Lumagui, Jr., Commissioner, Bureau of Internal Revenue (BIR), informing the Bureau of Customs that the BIR has issued the abovementioned subject, pursuant to Section 2 of Republic Act No. 11900, otherwise known as the "Vaporized Nicotine and Non-Nicotine Products Regulation Act."

Attached is a copy of **BIR RMC No. 78-2023**, for ease of reference.

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

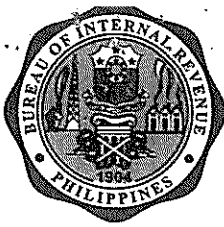
For your information and guidance.



**BIENVENIDO Y. RUBIO**  
Commissioner

*[Handwritten signature]*

SEP 28 2023



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



BOC-09-43315

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07 September 2023

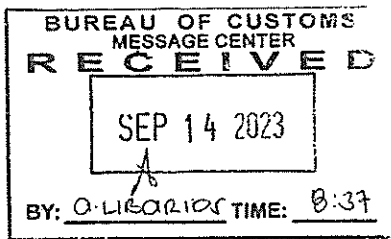
**ATTY. BIENVENIDO Y. RUBIO**  
Commissioner  
BUREAU OF CUSTOMS  
Port Area, Manila

Dear Commissioner Rubio:

In line with the government's declared policy, as expressed under Section 2 of R.A. No. 11900, otherwise known as the "Vaporized Nicotine and Non-Nicotine Products Regulation Act", to regulate the importation, assembly, manufacture, sale, packaging, distribution and use of Vaporized Nicotine and Non-Nicotine Products, and their devices, in order to, among other objectives, ensure that the illicit trade of such products in the country is prevented and that importations of excisable products are fully accounted for to protect revenue collections of the government, this Bureau has issued Revenue Memorandum Circular No. 78-2023 (*Prescribing the Administrative Requirements for Importers and Manufacturers of Raw Materials, Apparatus or Mechanical Contrivances, and Equipment Specially Used for the Manufacture of Heated Tobacco Products and Vapor Products*) dated July 20, 2023.

Relative thereto, we request your good Office to please disseminate this Circular to all importers of raw materials, apparatus or mechanical contrivances, and equipment specially used for the manufacture of heated tobacco products and vapor products, and other concerned parties and entities. We have attached herewith a copy of the aforementioned revenue issuance for your use and reference. ||

Thank you for your steadfast commitment towards achieving our shared goal of raising the country's revenue collection.



Very truly yours,

*Romeo D. Lumagui, Jr.*  
ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue

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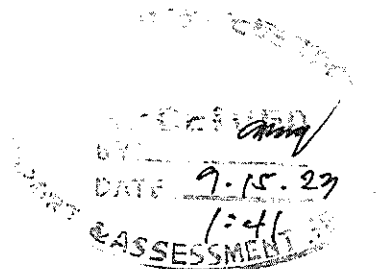
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REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
OPERATIONS COORDINATING GROUP (OCCG)

RECEIVED

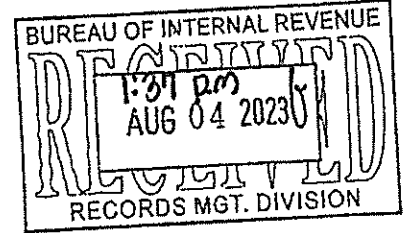
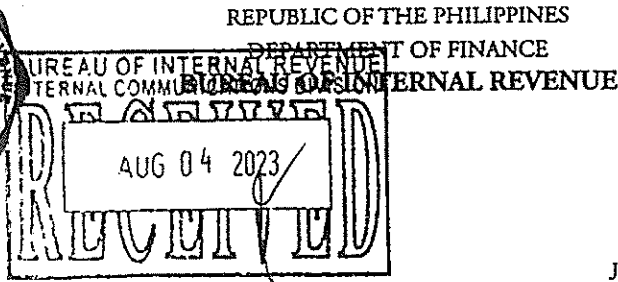
*Atmb 9:27*

DATE: 09-15-23



14 SEP 2023





July 20, 2023

REVENUE MEMORANDUM CIRCULAR NO. **78-2023**

**SUBJECT :** Prescribing the Administrative Requirements for Importers and Manufacturers of Raw Materials, Apparatus or Mechanical Contrivances, and Equipment Specially Used for the Manufacture of Heated Tobacco Products and Vapor Products

**TO :** All Internal Revenue Officers, Employees, and Others Concerned

**I. BACKGROUND**

It is the government's declared policy, as expressed under Section 2 of R.A. No. 11900, otherwise known as the "Vaporized Nicotine and Non-Nicotine Products Regulation Act", to regulate the importation, assembly, manufacture, sale, packaging, distribution, use, advertisement, promotion and sponsorship of Vaporized Nicotine and Non-Nicotine Products, and their devices, in order to, among other objectives, ensure that the illicit trade of such products in the country is prevented.

Under Section 152 of the National Internal Revenue Code (NIRC) of 1997, as amended by R.A. No. 11346, the Bureau of Internal Revenue (BIR) has authority to supervise establishments dealing in articles subject to excise tax so as to safeguard revenue.

It can be recalled that on October 9, 2002, the BIR entered into a Memorandum of Agreement (MOA) with the Bureau of Customs (BOC) with the aim of, among others, strengthening the collaboration between the two Bureaus in order to improve the level of monitoring and control over the business activities of the importers of excisable articles. Conformably with the same MOA, the BIR and the BOC signed on October 9, 2002 and issued on September 11, 2002 the BIR-BOC Joint Memorandum Circular No. 1-2002, which listed the imported articles that no longer require the issuance of Authority to Release Imported Goods (ATRIG) by the BIR prior to release of such articles from customs custody.

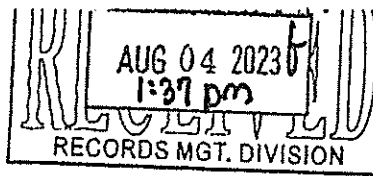
Revenue Memorandum Circular No. 112-2021 dated September 6, 2021 updates the list of articles that require the issuance of ATRIG prior to their release from customs custody as follows:

"xxx xxx

*Pending resolution on the taxability of certain imported articles and the issuance of clear policies and procedures on the issuance of certifications from concerned regulatory government agencies, the appropriate ATRIG shall still be secured from the BIR on the following articles xxx:*

xxx  
xxx AND

**3. Articles subject to excise tax as well as on the raw materials, apparatus, or mechanical contrivances, and equipment specially used for the manufacture thereof." (Emphasis supplied.)**

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Meanwhile, Revenue Regulations No. 14-2022, implementing pertinent provisions of RA No. 11900, define HTPs and Vapor Products as well as the devices which are considered part of the HTP System and the Vapor Product System, as follows:

**HEATED TOBACCO PRODUCTS (HTPs)** - also referred to as Heated Tobacco Products (HTP) Consumables or Heat-Not-Burn Product Consumables, shall refer to tobacco products that are intended to be consumed through heating tobacco either electronically or through other means, sufficient to release an aerosol that can be inhaled, without combustion of the tobacco. HTP Consumables or Heat-Not-Burn Product Consumables may also include liquid solutions and gels that are part of the product and are heated to generate an aerosol. HTPs may or may not operate by means of an HTP Device.

**HEATED TOBACCO PRODUCT DEVICE or HTP Device** - shall refer to the component or combination of components of an HTP System intended to be used in combination with HTP Consumables that generate an aerosol without combustion.

**HEATED TOBACCO PRODUCT SYSTEM or HTP System** - shall refer to an HTP Consumable and HTP Device that are intended to be used together as a system.

**VAPOR PRODUCTS** - also referred to as Vapor Product Refills, shall refer to the liquid, solid, or gel, or any combination thereof, which may or may not contain nicotine, that is transformed into an aerosol without combustion by a Vapor Product Device.

**VAPOR PRODUCT DEVICE** - shall refer to a device or a combination of devices used to heat a Vapor Product, to produce an aerosol, mist, or vapor that users inhale. These may include combinations of a liquid solution or gel that are heated and transformed into an aerosol without combustion through the employment of a mechanical or electronic heating element, battery, or circuit, and includes, but is not limited to, a cartridge, a tank, or a device without a cartridge or tank.

**VAPOR PRODUCT SYSTEM** - also referred to as electronic nicotine or non-nicotine delivery systems, shall refer to the specific combination consisting of the Vapor Product Refill and Vapor Product Device which, based on the information made available to the consumer by the provider, are intended to be used together.

HTP Devices and the Vapor Product Devices are deemed part of the HTP System and the Vapor Product System, respectively. The HTPs and Vapor Products, which are subject to excise tax, require the use of, or are intended to be used together with, their corresponding devices such that the use and enjoyment of such products is rendered impossible without the latter devices. Within the context of the HTP and Vapor Product Systems, HTP and Vapor Product Devices are considered as apparatus, mechanical contrivance, and equipment specially designed and used for the manufacture of HTPs and Vapor Products. These devices, therefore, require the issuance of eATRIG prior to their release from customs custody.

In view of the foregoing, this Circular is hereby issued to prescribe the administrative requirements for importers and manufacturers of raw materials, apparatus or mechanical contrivances, and equipment specially used for the manufacture of HTPs and Vapor Products.

## II. POLICIES & GUIDELINES

Importers or manufacturers of raw materials, apparatus or mechanical contrivances, and equipment specially used for the manufacture of HTPs and Vapor Products are required to comply with the following requirements:

- 1.) Application for a Permit to Operate as importer or manufacturer of raw materials, apparatus or mechanical contrivances, and equipment specially used for the manufacture of HTPs and Vapor

Products. – Applicant shall file his/her application in writing and addressed to the Commissioner of Internal Revenue, Attention: Chief, Excise LT Regulatory Division (ELTRD), together with the following basic supporting documents:

- a. BIR Certificate of Registration (BIR Form No. 2303) including Payment Form (BIR Form No. 0605) evidencing payment of registration fee;
- b. Copy of latest Income Tax Return duly filed with and received by the BIR, if applicable; and
- c. Location map, and plat and plan of the Production Plant/Warehouse, if applicable.
- d. Specifications (model/serial number) of the apparatus or mechanical contrivance, and equipment, if locally manufactured.

2.) Application with the ELTRD for eATRIG for every importation. – The application shall be done using the Philippine National Single Window System (<https://nsw.gov.ph/>). The basic documentary requirements include the following:

- a. Bill of lading
- b. Packing list
- c. Commercial invoice
- d. Import Entry and Internal Revenue Declaration (IEIRD)

Revenue Memorandum Order No. 14-2014 prescribes the procedures and guidelines for the processing and issuance of eATRIG for excise tax purposes.

The raw materials specially used for the manufacture of HTPs and vapor products shall include, but not limited to: propylene glycol, vegetable glycerin, organic sweetener, artificial flavoring and nicotine.

On the other hand, the devices specially used for the manufacture of HTPs and vapor products shall refer to, or comprise, any device or combination of devices designed or used to deliver the desired purpose, function, or effect of HTPs and vapor products. These devices or combinations thereof include, but are not limited to, a mechanical or electronic heating element (or atomizer), circuit, cartridge (or reservoir or pod), tank, mod, cartridge, or mouthpiece.

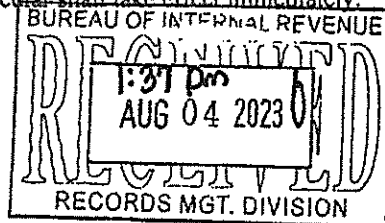
### III. PENALTIES

Failure to comply with the foregoing requirements shall be subject to the corresponding penalties provided for under Section 254 and Section 265-B of the 1997 NIRC, as amended.

### IV. EFFECTIVITY

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.



*Romeo D. Lumagui, Jr.*  
 ROMEO D. LUMAGUI, JR.  
 Commissioner of Internal Revenue  
 012172

D-OHREA, LTS-Excise



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

10 October 2023

## CUSTOMS MEMORANDUM CIRCULAR NO. 179-2023

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

**SUBJECT : TARIFF CLASSIFICATION DISPUTE RULING**

This has reference to the herein attached Tariff Commission Circular Dispute Ruling No. 22-024 issued on 18 September 2023 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, on the shipment of "Textile Auxiliaries Rosacid N Liquid" consigned to Saffron Philippines, Inc. (Import Entry/Customs Reference No. C-243324-21, MICP), the dispositive portion of which states that:

**"WHEREFORE**, premises considered, the subject article is hereby classified as follows:

Product	AHTN 2017 Code	2022 MFN Rate	2022 AFTA Rate
TEXTILE AUXILIARIES ROSSACID N LIQUID	2915.21.00	3% ad valorem	Zero

*\*Subject to submission of Certificate of Origin (CO) Form "A1"*

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

For strict compliance.

**BIENVENIDO Y. RUBIO**  
Commissioner

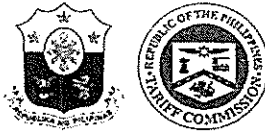
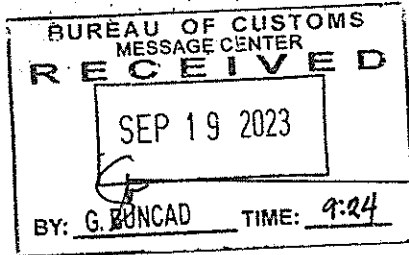




CMC NO. 179-2023 p-2

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BOC-09-43392

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

RE: REQUEST FOR TARIFF CLASSIFICATION  
DISPUTE RULING ON "TEXTILE AUXILIARIES  
ROSSACID N LIQUID", CONSIGNED TO SAFFRON  
PHILIPPINES, INC.

TCC (DR) NO. 22-024

(Import Entry/Customs Reference No. C-243324-21,  
MICP)

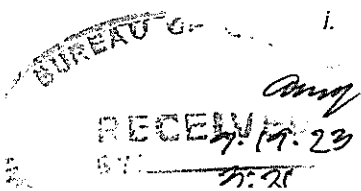
Issued on: 18 September 2023

**TARIFF CLASSIFICATION DISPUTE RULING**

Before this Commission is a request for a Tariff Classification Dispute Ruling (TCDR), pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), on the shipment of Textile Auxiliaries Rossacid N Liquid, imported by Saffron Philippines, Inc. (Importer/Consignee) from India. The request of the Bureau of Customs (BOC) for a TCDR was received by this Commission on 15 September 2022.

Based on the BOC's letter request for a TCDR, dated 05 September 2022, signed by then Acting Commissioner Yogi Filemon L. Ruiz, the following relevant information were gathered:

- a. The shipment of the subject article, declared under ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 subheading 2915.90.90, with a Most Favoured Nation (MFN) rate of duty of zero, was processed under Customs Reference No. C-243324-21 at BOC, Manila International Container Port (MICP).
- b. The Importer averred that its declared tariff classification under 2515.90.90 provides the appropriate heading for [subject article] based on the following reasons:
  - i. Rossacid N Liquid is made up of Acetic Acid which is systematically named ethanoic acid, is an acidic colorless liquid and organic compound with the chemical formula  $CH_3COOH$ . The composition and process of production did not change and Rossacid N Liquid has neither changed nor transformed its composition. It is simply as it is and should be classified as TH 2915.90.90.
  - ii. By searching google for Rossacid N Liquid, some of the searches would appear under 2915.90.90. Looking at other countries' classification, whether it originates from India, going to Bangladesh or coming from Bangladesh and going to China and all other countries, the HS Code used is 2915.90.90, which is the same as the code they have been using.
  - iii. That this is the 3<sup>rd</sup> importation/shipment of the consignee for the same chemical under 2915.90.90.
- c. The classification dispute arose from the recommendation of Mr. Arvin Bundukin, Customs Examiner, for tariff reclassification from the declared subheading to AHTN 2017 subheading 3809.91.90, with a 3% MFN rate of duty, based on the Explanatory Notes, General Rules for the Interpretation (GRI), and Material Safety Data Sheet (MSDS).
- d. The bases for the BOC reclassification were as follows:
  - i. Based on the Customs Examiner's review and findings from the Explanatory Notes, General Rules of Interpretation (GIR) and MSDS, ROSSACID N LIQUID is a mixture of chemicals consisting of Acetic Acid Glacial and Isopropyl Alcohol used



CMC. No. 179-2023 p. 3

TCC (DR) NO. 22-024

in dyeing as pH buffer in wool, nylon, etc. which maintains pH constant during dyeing to give consistent dyeing and good colour value. It assures consistent results in dyeing with true colour yield.

- ii. Moreover, Explanatory Notes for heading 3603 provides that this heading covers a wide range of products and preparations, of a kind generally used 3809.92 and 3809.93 during processing or finishing of yarns, fabrics, paper, paperboard, leather or similar materials, nor specified or included elsewhere in the Nomenclature. They may be identified as falling in this heading because of their composition and presentation which give them a specific use in the industries cited in the heading and like industries, e.g. the textile floor carpeting industry, the vulcanized fibre manufacturing industry and the fur industry. Such products and preparations (e.g. textile softening agents) destined for domestic rather than industrial use are also covered by the heading.
- iii. Furthermore, the titles of sections, chapters and subchapters of heading 3809 provides the most appropriate classification, which states "Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included."
- iv. Therefore, the Customs Examiner reclassified the subject article under AHTN 2017 subheading 3809.91.90 pursuant to the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA).

The BOC deemed that the classification dispute involves "difficult or highly technical classification issue". Hence, the endorsement to the Tariff Commission for a Tariff Classification Dispute Ruling.

To facilitate the evaluation of the disputed product, the Commission wrote the BOC on 04 October 2022 and requested the submission of the documents relevant to the importation as well as the contact information (i.e., contact person, position, email address, telephone and/or mobile number, and address) of the Importer/Consignee.

In response, the BOC provided the contact information of the Importer/Consignee's Customs Broker, Mr. Renato C. Lozada of Pro Freight International Corporation (PFIC), which the Commission received via electronic mail (email) on 17 October 2022 and via courier on 21 November 2022.

Pursuant to Section 6 of Commission Order No. 2018-01, this Commission sent a letter to Mr. Lozada on 14 November 2022 requesting the submission of the following information in relation to BOC's request for a TCDR on Textile Auxiliaries Rossacid N Liquid:

- a. duly certified complete product composition;
- b. function of each component;
- c. detailed manufacturing process;
- d. technical specifications (e.g., color, form, etc.);
- e. specific product use or application; and
- f. packaging information.

With no response received, the Commission called Mr. Lozada on 23 January 2023, using the contact number provided by the BOC, but the number provided was either incorrect or inactive. Hence, the Commission searched for other possible sources of contact information of the Importer/Consignee Saffron Philippines, Inc. (e.g., Google, social media) and was able to retrieve from their staff the email address and contact number of their Customs Broker.

On 17 February 2023, the Commission forwarded the same letter (initially sent on 14 November 2022) to Mr. Lozada using the email address provided by the staff of the Importer/Consignee. The requested additional information was submitted by PFIC on 01 March 2023. Several email clarifications were subsequently sent by this Commission to PFIC, specifically, on the following: (i) inconsistencies in the composition declaration on the MSDS and product disclosure; (ii) packaging information; (iii) detailed manufacturing process; and (iv) function of isopropyl alcohol. On 18 April 2023, PFIC provided the required information.



CMC No- 179-2023

p-5

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TCC (DR) NO. 22-024

Further, heading 29.15 of the AHTN 2017 covers, among others, *saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids*. The pertinent Harmonized System (HS) Explanatory Notes (EN) to this heading state that:

*"This heading covers saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products."*

XXX

(II) *Acetic acid (CH<sub>3</sub>COOH) and its salts and esters.*

(a) *Acetic acid is obtained by the dry distillation of wood, or synthetically. A very acid liquid with a characteristic and penetrating odour of vinegar caustic. When cold it solidifies into colourless crystals (glacial acetic acid). A solvent for phosphorus and sulphur and for many organic substances.*

*Commercial acetic acid is slightly yellowish in colour, and has very often a slight empyreumatic odour. Used in the textile industry, in tanning, as a coagulant for latex, or for the manufacture of acetates, synthetic plasticisers, pharmaceutical products, etc."*

On the other hand, the BOC assessed the product to be appropriately classified under AHTN 2017 subheading 3809.91.90 based on the justifications provided in their letter.

Chapter 38, where BOC classified subject article, covers *miscellaneous chemical products*. Note 1 to this Chapter states that:

1. *This Chapter does not cover :*

(a) *Separate chemically defined elements or compounds with the exception of the following [emphasis added] :*

- (1) *Artificial graphite (heading 38.01);*
- (2) *Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;*
- (3) *Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);*
- (4) *Certified reference materials specified in Note 2 below;*
- (5) *Products specified in Note 3 (a) or 3 (c) below;*

XXX"

Moreover, the heading considered by BOC in classifying subject article, heading 38.09 of the AHTN 2017, covers *finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included*. The HS EN to this heading state that:

*"In addition to the products excluded above, this heading excludes :*

XXX

(b) *Separate chemically defined elements or compounds (usually Chapter 28 or 29).*

XXX"



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hmd

TCC (DR) NO. 22-024

Although subject article is utilized in textile processing as an acid buffer system, being a pure glacial acetic acid, it is more specifically covered under heading 29.15 of the AHTN 2017 since addition of preservatives is allowed in accordance to Note 1 of Chapter 29. Likewise, Note 1 of Chapter 38 and the HS EN to heading 38.09 excludes separate chemically defined elements or compounds.

Thus, subject article, being a pure glacial acetic acid (acetic acid in an anhydrous state) falls under AHTN 2017 subheading 2915.21.00 which specifically covers *acetic acid*.

Based on the information received from the Importer/Consignee and the BOC, and the clarifications provided by the foregoing Chapter Notes and HS EN, subject article is properly classified under AHTN 2017 subheading 2915.21.00 by virtue of Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA). In view of the Philippines' adoption and implementation of the 2022 version of the AHTN on 01 July 2022, subject article is classifiable under the same subheading in AHTN 2022.

WHEREFORE, premises considered, subject article is hereby classified as follows:

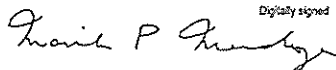
Product	AHTN 2017 Code	2022 MFN Rate	2022 AIFTA Rate*
Textile Auxiliaries Rossacid N Liquid	2915.21.00	3% <i>ad valorem</i>	Zero

\* Subject to submission of Certificate of Origin (CO) Form "A1"

This is for compliance by the BOC pursuant to Section 1100 of the CMTA.

So Ordered.

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA  
Chairperson

CMC NO. 179-2023

p-6

Copy furnished:

**The Secretary**

Department of Finance (DOF)  
DOF Building, BSP Complex  
Roxas Boulevard, Metro Manila  
Email: [sectin@dof.gov.ph](mailto:sectin@dof.gov.ph)

**The Commissioner**

Bureau of Customs (BOC)  
Office of the Commissioner  
G/F OCOM Building, 16th Street  
South Harbor, Port Area, Manila  
Email: [boc.ocom@customs.gov.ph](mailto:boc.ocom@customs.gov.ph)  
[comm.boc@gmail.com](mailto:comm.boc@gmail.com)

**Mr. Romeo Allan R. Rosales**

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Bureau of Customs (BOC)  
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# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

OCOM Memo No. 59-2023

## MEMORANDUM

**TO :** ALL DEPUTY COMMISSIONERS  
 ALL DIRECTORS AND DIVISION CHIEF  
 ALL DISTRICT AND SUB-PORT COLLECTORS  
 ALL BOC OFFICIALS AND PERSONNEL  
 ALL OTHERS CONCERNED

**FROM :** BIENVENIDO Y. RUBIO  
 Commissioner

**SUBJECT :** NO "HAOSHIAO" POLICY

SEP 22 2023

**DATE :** 19 September 2023

To ensure that only bonafide employees of the Bureau of Customs (BOC) are performing official functions and transactions, and to further protect the integrity of the BOC's offices, you are hereby directed to refrain from engaging the services of any non-permanent/non-Contract of Service personnel, also known as "HAOSHIAOS," pursuant to Section 8.10 Public/Working Relations of the BOC Code of Conduct which provides, to wit:

### "Section 8. PUBLIC/WORKING RELATIONS

*A customs official or employee must, at all times, discharge his duties faithfully and efficiently, respecting the rights of the public, his colleagues, subordinates and staff. He MUST:*

XXX

*8.10. Not utilize or engage the services of persons or group of persons who are not organic personnel or have no existing contract of service with the Bureau to perform functions and responsibilities or the function and responsibilities of a Bureau staff. Said prohibition includes the use of HAOSHIAOS."*

Relative thereto, violation of the BOC Code of Conduct entails the following penalties pursuant to Section 50, Item F (3) under Rule 10 (Administrative Offenses and Penalties) of the 2017 Revised Rules on Administrative Cases in the Civil Service:

1 <sup>st</sup> Offense	-	Reprimand
2 <sup>nd</sup> Offense	-	Suspension of one (1) to thirty (30) days
3 <sup>rd</sup> Offense	-	Dismissal from the Service

For strict compliance.



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

OCOM Memo No. 62-2023

## MEMORANDUM

**TO :** ALL DISTRICT COLLECTORS  
ALL DEPUTY COLLECTORS FOR OPERATIONS  
OFFICER-IN-CHARGE OF ECONOMIC ZONES AND  
SATELLITE OFFICES  
ALL OTHERS CONCERNED

**FROM :** BIENVENIDO Y. RUBIO  
Commissioner *[Signature]* OCT 11 2023

**SUBJECT:** ROLL OUT OF THE EXPANDED ELECTRONIC ZONE  
TRANSFER SYSTEM (E-ZTS) ON 01 OCTOBER 2023

**DATE :** 03 October 2023

---

To ensure smooth implementation of the expanded E-ZTS and to facilitate application request of General Transport Security Bond (GTSB) in a timely manner, all BOC Officers-in-Charge overseeing interzone transfers in the economic zones are hereby reminded to demand only the submission of documentary requirements required under Customs Memorandum Order No. 19-2022. *(Please refer to Annexes A & B)*

For your strict compliance.



Date JUL 05 2022

**CUSTOMS MEMORANDUM ORDER**  
NO. 19 - 2022

**SUBJECT: IMPLEMENTATION OF THE ELECTRONIC ZONE TRANSFER SYSTEM (E-ZTS) FOR THE INTER-ZONE TRANSFER OF GOODS BETWEEN PEZA-REGISTERED ENTERPRISES (PREs)**

**Introduction.** This Customs Memorandum Order (CMO) implements CAO No. 11-2019 on the Admission, Movement and Withdrawal of Goods in Free Zones, in relation to Bureau of Customs (BOC)-Philippine Economic Zone Authority (PEZA) Joint Memorandum Order (JMO) No. 2-2015 dated July 2015 and the 2018 Memorandum of Agreement (MOA) between BOC and PEZA as circulated under Customs Memorandum Circular No. 27-2018.

**Section 1. Scope.** This CMO shall cover the implementation of the Electronic Zone Transfer System (e-ZTS) for the transfer of goods from an Ecozone Export Enterprise (EEE) or an Ecozone Logistics Service Enterprise (ELSE) to another EEE or ELSE located in a different PEZA Zone.

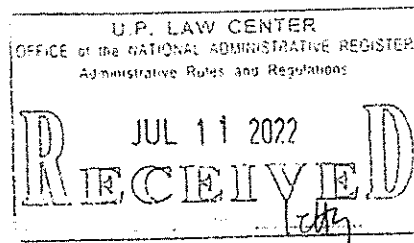
**Section 2. Objectives.**

- 2.1. To automate the BOC-PEZA operations governing inter-zone transfers and the Bring-In and Bring-Out of goods to/from the PEZA economic zones to other PEZA economic zones pursuant to Section 4.3.2 of CAO No. 11-2019, BOC- PEZA JMO No. 2-2015 dated July 2015 and the 2018 MOA between BOC and PEZA.
- 2.2. To provide guidelines and institute measures to safeguard the transfer of goods from one PEZA zone to another PEZA zone.
- 2.3. To improve the competitiveness of enterprises doing business in the countries' economic zones and align their operations with the global best practices.
- 2.4. To clearly define the duties and responsibilities of Customs Personnel in the transfer of goods from EEE Facilities to other EEE Facilities or ELSE Locators.

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CENTRAL RECORDS MGT. DIVISION

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MARGARET G. MARALAYSAY  
Administrative Officer V

Page 1 of 5 - CMO No. 19 - 2022





**Section 3. Administrative Provisions.**

**3.1. Posting of the General Transportation Surety Bond (GTSB).**

All EEE/ELSE locators desiring to transfer their goods to other EEE/ELSE shall be required to post a GTSB, the face value of which shall be computed as follows:

$$\frac{\text{Total FOB value of goods transferred} \\ \text{For the preceding three-month period}}{90 \text{ days}} \times 7 \times 14\%$$

The GTSB shall be valid for a one-year period and there shall be no need for the Bureau to check on the GTSB value for "charging/debiting" or for crediting for every transfer of goods under this Order.

No PRE can transfer goods to partner PRE without having posted a GTSB duly approved as provided for in JMO No. 2-2015 and this CMO.

**3.2. Duties and Responsibilities of Customs Officials.** Customs officials in the Ecozone shall be charged with the following duties and responsibilities with respect to the inter-zone transfers of goods:

**3.2.1.** Approval of the General Transportation and Surety Bond (GTSB) to ensure that there is adequate security for the goods being transferred to another PEZA Zone.

**3.2.2.** Selective examination of the goods covered by the electronic Zone Transfer Document or e-ZTD, before exiting from the ecozone of originating PRE and upon arrival of the transferred goods to the destination ecozone of the receiving PRE. PREs shall ensure only duly-approved goods are contained in said transfers.

**3.2.3.** Support tracking transfer to identify transfers that may have diverted from the intended destination.

**3.2.4.** Support initiation at the earliest possible recovery operation for diverted transfer and certification of the GTSB.

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MARGARET G. MANALAYSAY  
Administrative Officer V

- 3.2.5. Support the spot-checking at the destination location to check if the goods approved for transfer were successfully delivered at the approved destination.

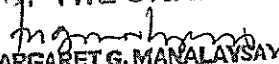
**Section 4. Operational Provisions.**

**4.1. Filing and Approval of the GTSB.**

- 4.1.1. The duly designated PRE shall obtain the GTSB required from any of the Customs Accredited Surety Companies.
- 4.1.2. The PRE or its authorized representative shall submit the notarized GTSB Application for the Zone Transfer Document (ZTD) (Annex "A") and three (3) copies of the GTSB to the Head of the Customs Office based in the zone for approval.
- 4.1.3. Approval of the GTSB Application by the assigned Customs officer must be based on the following:
- a. Completeness of the Application Form;
  - b. Correctness of the mathematical computation (Declared F.O.B. Value to be presumed correct subject to subsequent PEZA verification);
  - c. Verification of the GTSB with the issuing surety company thru telephone or other fastest means available;
  - d. Compliance of the GTSB with the format and content of the GTSB Template (Annex B);
  - e. Uploading the secured and approved GTSB by the EEE in the eZTS following the procedures outlined in Annex "C"; and
  - f. Verification of the uploaded GTSB by the BOC/PEZA officer in the e-ZTS following the steps in Annex "D".

- 4.1.4. If in order, the GTSB application shall be approved and distributed as follows:

- a. **BOC** – Original copy of the application and the GTSB;
- b. **PEZA Zone Officer** – Second copy of the GTSB and copy of the application filed by the PRE with the BOC; and
- c. **PRE** – Third copy of the GTSB.

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Administrative Officer V

A scan/photocopy of the original GTSB application must be taken and attached to an email addressed to the PEZA Zone Officer.

- 4.1.5. The approved GTSB must be lodged/uploaded in the e-ZTS prior to the first application or filing of the e-ZTD.

**4.2. Examination of Goods for Transfer.**

- 4.2.1. The originating PRE must apply for the transfer of goods to the receiving PRE using the Electronic Zone Transfer Document (e-ZTD) of the e-ZTS.
- 4.2.2. The goods for transfer must be physically segregated or immediately located to the carrying truck where these may be examined by BOC.
- 4.2.3. BOC Officer must monitor the e-ZTS screen display unit for submitted e-ZTDs and determine based on risk assessment whether or not to physically examine the goods.
- 4.2.4. The BOC Officer shall have a 30-minute window within which to exercise its option to inspect the goods and inform PEZA, through the fastest means, of such option within the prescribed 30-minute period. Failure to indicate intent to examine will free the goods for withdrawal and transfer.
- 4.2.5. BOC must keep a printed copy of the e-ZTD for spot-checking and other monitoring activities.

**4.3. Monitoring of Transfer.**

- 4.3.1. BOC Officers shall be responsible for checking that the goods transferred arrives safely at the partner locator premises and are duly received thereat. In general, the above shall be performed by:
- a. Checking the status of the e-ZTD in the e-ZTS as already delivered/received;
  - b. Verification through the fastest means possible with the EEE/ELSE locator and EEE operator if the transfer has been completed;

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Administrative Officer V

- c. On selection basis following Risk Management to proceed to the goods' destination if goods arrived thereat; and
- d. BOC Officer shall ensure that "View Only" access is provided in the e-ZTS by PEZA-Accredited VASPs.

**Section 5. Repealing Clause.** Provisions of any CMO, Orders, or Memoranda inconsistent herewith are deemed repealed or modified accordingly.

**Section 6. Effectivity.** This Order shall take effect on July 15, 2022.

The Office of National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of this CMO.

  
**REY LEONARDO B. GUERRERO**  
Commissioner



BOC-02-12013

Bureau of Customs  
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CMO No. 19-2022



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONAL INTEGRITY ACCOUNTABILITY

ANNEX A

TO : (Officer-in-Charge  
Customs PEZA Office  
(PEZA Zone)

FROM : Authorized Officer  
PEZA-Registered Company

DATE : (Date of Application for Approval of GTSB)

SUBJECT: GTSB Application for the Zone Transfer Document (ZTD)

Sir,

Pursuant to JMO 02-20215 as implemented by CMO \_\_\_\_\_, respectfully submitted is the attached GTSB issued by \_\_\_\_\_, a duly BOC Accredited Surety Company in the amount of Php \_\_\_\_\_ computed as indicated below:

(Please write the second column the instruction indicated in the adjacent box of the first column)

1. Total FOB Value (inclusive the amount of imported goods) of all transferred goods for the preceding three-month period	
2. Divided the total of box #1 by 90	
3. Multiply the result of box #2 by 7	
4. Then multiply the result of box #3 by 14%	
THE FACE VALUE OF GTSB	Php _____

Please fill up the following information:

- Address of the Bonding Company: \_\_\_\_\_
- GTSB Bond Number : \_\_\_\_\_
- Name of PRE Company: \_\_\_\_\_
- Address of PRE Company: \_\_\_\_\_

Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION

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MARGARET G. MANALAYSAY  
Administrative Officer V

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CMO NO. 19-2022

- 
- Name of Principal (PRE Company): \_\_\_\_\_
  - \_\_\_\_\_
  - Name of Bond Underwriter: \_\_\_\_\_

Approved by:


\_\_\_\_\_  
Customs Officer (Signature over Printed Name)

Important Reminders:

1. This application form is **under oath** and should be **notarized when approved**.
2. It shall be the responsibility of the BOC Approving Officer to verify that the GTSB is duly issued by the Bonding Company by telephone or any other means.
3. BOC Officer to make sure the GTSB Application Form contains all the important elements of a GTSB.
4. A Certified True Copy of this GTSB Application, a copy of the GTSB and OR should be with the BOC for safekeeping.

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CMO No. 19-2022

ANNEX B

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

SURETY BOND



GTSB

Number

**Pursuant to BOC Joint Memorandum Order No. 02-2015**

KNOW ALL MEN BY THIS PRESENTS:

That I/We \_\_\_\_\_  
located at \_\_\_\_\_ as  
PRINCIPAL and \_\_\_\_\_ (Bonding  
Company), a corporation duly organized and existing under and by virtue of laws of  
the Republic of the Philippines, as SURETY are held firmly bound unto the  
GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES, in the sum of PESOS  
\_\_\_\_\_ Philippine Currency for the  
payment of which sum, we bind ourselves, our heirs, administrators, successors and  
assigns, jointly and severally, firmly by this presents.

Whereas the above-bounded Principal is duly registered with the Philippine  
Economic Zone Authority (PEZA) and will, from time to time between the date hereof  
and \_\_\_\_\_ import into the Philippines raw materials and articles  
for the account of its Partner locator to be used by the Partner Locators in the  
Production, manufacture and or manipulation of products principally for export in  
connection with its registered activity;

Whereas, such raw materials, supplies and other articles may be  
cleared/released at the \_\_\_\_\_. PEZA exempt from payment of  
customs, duties, and internal revenue taxes pursuant to Republic Act No. 7961, as  
amended;

Whereas, there is a need to secure such raw materials, supplies, and other  
articles that shall be transported and conveyed from the Principal's premises to its  
Partner Locators premises without any police escort or guard from the PEZA Economic  
Zone concerned, the form of security is determined as a General Transport and  
Security Bond to protect against the possibility of loss, damage, theft, and/or diversion  
after clearance/release at the PEZA Enterprise Assistance Division of the above-

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MARGARET G. MAKALASY  
Administrative Officer V

CMO No. 19-2022

bounded Principal located at the PEZA Economic Zone in accordance with the regulations prescribed by the Bureau of Customs and/or the Philippine Economic Zone Authority, especially pursuant to the BOC-PEZA Joint Memorandum Order No. 02-2015 and its implementing regulations;

Whereas, to facilitate the transport, conveyance, and delivery of the above-described importation, the General Transport Bond is required to be posted with the Customs Collector at the Enterprise Assistance Division of the particular above-bounded Principal and to protect the interest and revenue of the government.

Now, therefore, the conditions of its obligation are such that if the above-bounded Principal shall duly observe and faithfully comply with Joint Memorandum Order No. 02-2015 as amended and other regulations pertaining to the transport and prompt delivery intact of its imported raw materials, supplies and articles to destination Ecozone and plant site in the manner prescribed by the regulation, or in default thereof shall pay the Republic of the Philippines for the liquidation damages plus the customs duties, internal revenue taxes and other charges due on importation concerned together with all costs, charges, and delivery for any cause or reason whatsoever and shall also protect and save harmless the Republic of the Philippines for any loss or damages resulting from fraud or negligence on the part of any official, agent, Principal, then this obligation shall be null and void, to remain the full force and effect.

WITNESS OUR HANDS AND SEAL, on this \_\_\_\_\_ day of \_\_\_\_\_,  
\_\_\_\_\_ at \_\_\_\_\_ Philippines.

Principal

By:

By:

Approved:

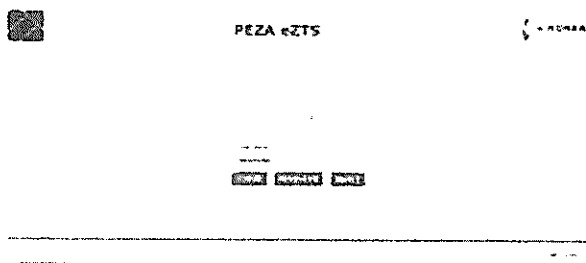
\_\_\_\_\_  
OIC, Customs Office  
(PEZA Zone)

Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION

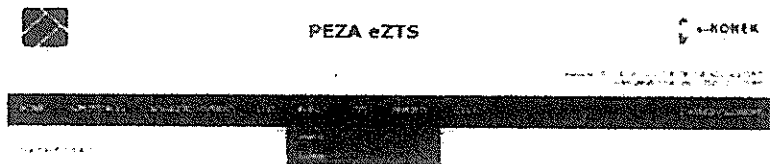
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MARGARET G. MANALAYSAY  
Administrative Officer V

Processes in uploading the issued and approved GTSB in the PEZA eZTS.

1. The Ecozone Export Enterprise or Ecozone Logistic Services Enterprise user will log in to the system (PEZA eZTS)
  - a. Access the URL link provided by the Value Added Services Provider (VASP). (example: <https://pezaapps.konek.com/ezts/>)
  - b. Type the login credentials provided by the VASP
  - c. Click on the **LOGIN** button



2. To proceed in the uploading of the issued and approved GTSB
  - a. Click the **Bond** in the menu bar of the system
  - b. Select **Create** in the dropdown menu of the system



- c. Type the correct data on the following data field:
    - Bond Reference Number
    - OR Number
    - Bond Amount (Ph)
    - Surety Company/Bonding Company
    - Bond Expiration Date
 To attach the document copy of the Bond, click on the **Choose Files** button to select the bond document from the computer file folder.

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CENTRAL RECEIPTS MGT. DIVISION

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CMD No. 19-2022

Bonds Application

Bond Reference Number \_\_\_\_\_

CR Number \_\_\_\_\_

Bond Amount / PRF \_\_\_\_\_

Bonding Company \_\_\_\_\_

Expiry Date \_\_\_\_\_

Attachment

3. To link the approved eLOA in the Bond.
  - a. Select the eLOA reference Number from the list of approved eLOA in the box
  - b. Click the Add button.

APPROVED LOA  
Please select LOA's for Bonding notification

ELSE-TSTO-IE 004655-21E	
ELSE-TSTO-IE 004648-21E	
ELSE-TSTO-IE 004329-21E	

4. Click on the **Submit** button to upload or submit the Bond in the system

Bureau of Customs  
CENTRAL RECEIVING DIVISION

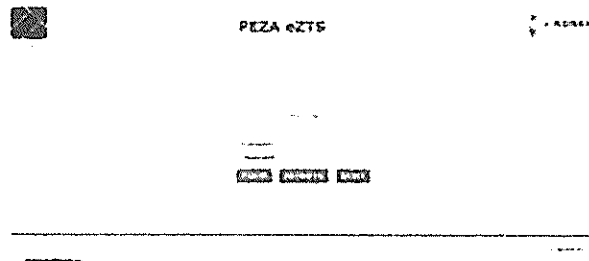
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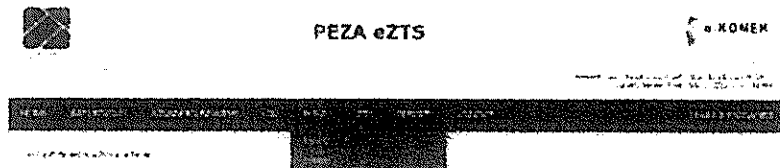
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Processes in verifying the uploaded GTSB in the PEZA eZTS.

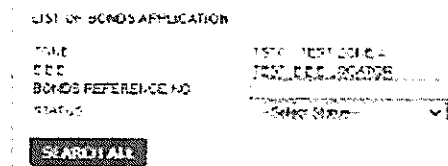
1. The Ecozone Export Enterprise or Ecozone Logistic Services Enterprise user will log in to the system (PEZA eZTS)
  - a. Access the URI link provided by the Value Added Services Provider (VASP). (example: <https://pezaapps.konek.com/ezts/>)
  - b. Type the login credentials provided by the VASP
  - c. Click on the LOGIN button



2. To proceed in the verification of the uploaded GTSB
  - a. Click the **Bond** in the menu bar of the system
  - b. Select **Search** in the dropdown menu of the system



3. To retrieve the uploaded Bond in the system.
  - c. Type the Bond Reference Number in the field and select the status in the dropdown (the status is optional in retrieving with Bond Reference Number provided)
  - d. Click the **Search** button.



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CMO No. 19-2022

4. Click on the Bond Reference Number to view the details of the Bond.



**Bond Account Details**

Bond Reference Number	22-00214-01
Bond CR Number	22-00214-01
Bond Amount / P&P	17,100
Bonding Location	San Francisco
PLSE	TEST RELEASE COATOR
Expiration Date	02/28/2023 12:00:00 AM
Approval	<u>MAKARET</u>
CA Reference Number	
Issue Date	

[PRINT](#) [BACK](#)

Note: click on the attached image button to view the attached copy of the GTSB.

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# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



DDC-RCM 6-2

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

RCMG Memo No. 04-2023  
**MEMORANDUM**

**MASTER COPY**

**TO :** ALL DISTRICT COLLECTORS  
 ALL DEPUTY COLLECTORS  
 ALL CHIEFS, COLLECTION DIVISION  
 ALL NATIONAL COLLECTING OFFICERS  
 ALL OTHERS CONCERNED

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
 Deputy Commissioner, RCMG

**SUBJECT :** SUBMISSION OF BUREAU OF TREASURY (BTr)  
 CERTIFICATION

**DATE :** 04 October 2023

In order to ensure that all collections were remitted, verified and accounted, all NCOs are directed to submit a copy of BTr Certification within five (5) days after the preceding month of collection in accordance with the Office of the Commissioner (OCOM) Memorandum No. 88-2022 dated 11 July 2022 with subject "Updates/Guidelines in Handling Cash Collections Received By National Collecting Officers (Annex A).

Failure to submit the said certification on or before the deadline will be dealt with accordingly.

For strict compliance.



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



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

RCMG Memo No. 05 - 2023

**MEMORANDUM**

**MASTER COPY**

**TO :** ALL DISTRICT COLLECTORS  
ALL DEPUTY COLLECTORS  
ALL CHIEFS, COLLECTION DIVISION  
ALL NATIONAL COLLECTING OFFICERS  
ALL OTHERS CONCERNED

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, RCMG

**SUBJECT :** SUBMISSION OF MONTHLY REPORT OF COLLECTION AND DEPOSIT (RCD)

**DATE :** 02 October 2023

---

It has been reported to this Office that the Monthly Report of Collection and Deposit (RCD) were not submitted on time and most often were incomplete and inaccurate.

Relative thereto, all NCOs are directed to submit their Monthly Report of Collection and Deposit (RCD) within five (5) days after the preceding month of collection in accordance with the Office of the Commissioner (OCOM) Memorandum No. 88-2022 dated 11 July 2022 with subject "Updates/Guidelines in Handling Cash Collections Received By National Collecting Officers (Annex A).

Failure to submit their report on or before the deadline will be dealt with accordingly.

For strict compliance.



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 257-2023

## MEMORANDUM

MASTER COPY  
*mm*

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

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

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

**DATE :** 18 September 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 08 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-639	"16.72 MW BINARY POWER PLANT"	8502.39.32	MFN – 1% ad valorem ACFTA – Zero* AIFTA – Zero* RCEP – Zero*
23-647	"UNITED CHP 1000 10%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

MASTER COPY

BOC-09-43175



AOCG Memo No. 257-2023 p-2

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-076

08 September 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**  
SEP 11 2023  
BY: A. LIBORIAS TIME: 9:42

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 two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-639 and 23-647, issued by this Commission on 08 September 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*

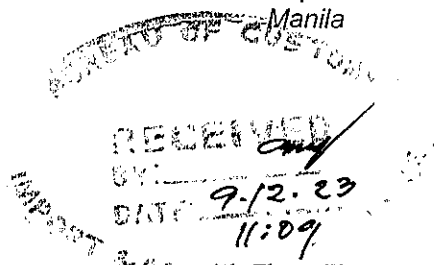
**MARILOU P. MENDOZA**  
Chairperson

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS #5926  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING OFFICE

**RECEIVE**

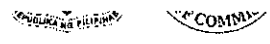
BY: [Signature]  
DATE & TIME: 09-11-23

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



*9/12*





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 8502.39.32</b>		<b>23-639</b>
	<b>MFN - 1% ad valorem</b>		<b>3</b>
	<b>AIFTA - Zero</b>		<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>08 September 2023</b>
	<b>RCEP - Zero</b>		

**4 DESCRIPTION OF GOOD**

**“16.72 MW BINARY POWER PLANT”**

Based on the technical information submitted, subject article is a renewable energy power station that uses organic Rankine cycle (ORC) technology to generate electricity from the residual heat of geothermal brine. Having a generator output of 21,176 kVA and design point of 0.85 power factor, subject article is mainly comprised of the following:

Major Parts / Components	Description / Function
Heat Exchangers and Components	This group consists of the vaporizer, pre-heater, recuperator, motive fluid pipes, motive fluid feed pumps and components, and motive fluid storage tank. The heat exchangers absorb heat from the geothermal brine and transfers it to the motive fluid. The components enable storage and circulation of motive fluid between heat exchangers and the turbine-generator.
Turbine-generator and Components	This group consists of the generator; turbine; lube oil and seal system; turbine installation components; generator installation components; generator step-up transformer and components; and the auxiliary power transformer and components. The turbine is driven by the motive fluid. It in turn drives the generator to produce electricity.
Air Cooler and Components	This group consists of the air cooler tube bundle assembly; air cooler fans, shafts, and motors; air cooler fan rings; air cooler piping and components; air cooler fan blades; and air cooler structural supports and sole plates. This is a heat exchanger system that uses air to cool the turbine-generator's motive fluid before returning it back to the initial heat exchangers for resupply to the turbine-generators.
Power and Control System	This group consists of the 480 V motor control center (MCC), 13.8 kV generator circuit breaker, 24 V DC system (batteries and charger), computer workstations, field instruments/equipment, and programmable logic controllers, among others. It is a system that monitors and automates the heat-to-energy conversion process to enable human operators to control the power plant. It also provides equipment protection system to prevent collateral damage from internal and external faults.
Brine Supply and Return System	This group includes the ph modification system for brine; brine supply pipes, valves and various fittings; and brine return pipes, valves and various fittings. This is the system that transports heat source (geothermal brine) to and from the heat exchangers.
Mandatory Spares and Consumables	This group consists of the minimum number of spare parts and consumables to enable the binary power plant to operate for a year at an availability of 95% or more.

Subject article is to be imported unassembled and in multiple shipments for ease of transportation.



AOCG Memo No. 257-2023 p. 4

2	TCC (AR) NO.
23-639	

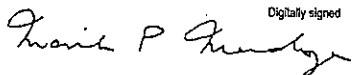
5 REASONS FOR CLASSIFICATION

Note 4 to Section XVI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

Heading 85.02 of the AHTN 2022 covers electric generating sets and rotary converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the expression "generating sets" applies to the combination of an electric generator and any prime mover other than an electric motor (e.g., hydraulic turbines, steam turbines, wind engines, reciprocating steam engines, internal combustion engines). Generating sets consisting of the generator and its prime mover which are mounted (or designed to be mounted) together as one unit or on a common base, are classified here provided they are presented together (even if packed separately for convenience of transport).

In view thereof, subject article is classified under AHTN 2022 subheading 8502.39.32, 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"; ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of CO Form "AI"; 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**  
 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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-647
		<b>3</b>	<b>DATE ISSUED</b>
			08 September 2023

**4 DESCRIPTION OF GOOD**

**“UNITED CHP 1000 10%”**

Based on the product specifications, 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 100 grams chlortetracycline hydrochloride (active ingredient) per kilogram of premix powder, and calcium carbonate (excipient). It is effective against both gram-positive and gram-negative bacteria, including *Mycoplasma spp.*, *Chlamydia spp.*, *Rickettsia spp.*, and *Mycobacterium tuberculosis*. It is indicated for the treatment of dysentery, enteritis, pneumonia, typhoid, paratyphoid, and cholera in poultry, duck, swine, ox, and sheep. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at a rate of 50 to 200 g per ton of feed 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.

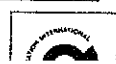
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

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.*





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 258-2023

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

MASTER COPY  
*lms*

## 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 :** 14 September 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 06 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-678	"UNITED SHIHAO CTC 20%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-679	"CHLORTETRACYCLINE HYDROCHLORIDE 15%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



MASTER COPY

AOCG Memo No. 258-2023



BOC-09-43111

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-074

06 September 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 two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-678 and 23-679, issued by this Commission on 06 September 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

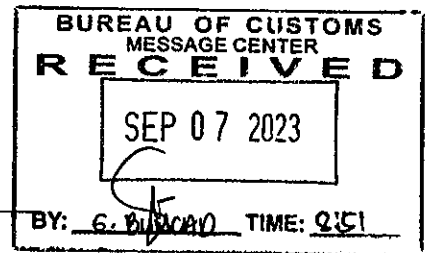
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

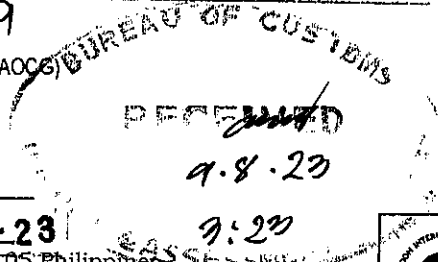


REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS #0349  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

*9/11 11:40*

**RECEIVED**

BY: *Arman Y. Jr.*  
DATE & TIME: **09-07-23**



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 SEP 2023



MASTER COPY  
fmm

AOCG Memo No. 258 - 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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-678
		<b>3</b>	<b>DATE ISSUED</b>
			06 September 2023

**4 DESCRIPTION OF GOOD**

**“UNITED SHIHAO CTC 20%”**

Based on the product specifications, manufacturing process, 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 brown granules, containing 200 grams chlortetracycline hydrochloride (active ingredient) per kilogram of premix granules, and calcium carbonate (excipient). It is effective against both gram-positive and gram-negative pathogenic bacteria, including *Mycoplasma*, *Chlamydia*, and *Rickettsia spp.* It is also indicated for the treatment of infectious synovitis, chronic respiratory disease (CRD), and paratyphoid in poultry; leptospirosis, cervical abscess, necrotic enteritis, and bacterial pneumonia in swine; bacterial enteritis and bacterial pneumonia in cattle; and vibronic dysentery in sheep. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at a rate of 0.5 to 3 kg per ton of feed 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

**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

MASTER COPY



*mm*

AOCG Memo No. 260-2023

**MEMORANDUM**

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

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

**SUBJECT:** DENIAL OF AMPLEON PHILIPPINES INC.'S EXPORT AUTHORIZATION APPLICATIONS

**DATE :** 21 September 2023

This has reference to the letter dated 15 September 2023 from **ATTY. JANICE SACEDON-DIMAYACYAC**, Director, Strategic Trade Management Office, Department of Trade Industry (STMO-DTI) relative to the denied two (2) Export Authorization Applications of **AMPLEON PHILIPPINES, INC.** with the following specific transactions, *to wit*:

INTENDED CONSIGNEE AND ADDRESS	INTENDED END-USER AND ADDRESS	ITEMS	HS AND NSGL CODES
<b>DXY TECHNOLOGY (ASIA) CO., LIMITED</b> Unit 7, 15/F Grand Tech Center, No. 8 On Ping Street., Siu Lek Yuen, Shatin N.T., Hongkong	<b>WUXI HUAKANG RADIO AND TELEVISION EQUIPMENT FACTORY</b> No. 99 Qianyao Road, Wuxi City, People's Republic of China	Radio Frequency (RF) Power Transistor	8541.29/3A00.b.3.a.2
<b>RFMW, LTD</b> 188 Martinvale Lane San Jose California, 95119-1356 USA	<b>ELTA STSTEMS LTD.</b> 100 Yitzhak Hanassi Blvd. and all Sites Ashdod 77102, Israel	Radio Frequency (RF) Power Transistor	8541.29/3A001.b.3.a.3

For your information.



hmt

<b>RFMW, LTD</b> 188 Martinvale Lane San Jose California, 95119-1356 USA	<b>ELTA SYSTEMS LTD.</b> 100 Yitzhak Hanassi Blvd. and all Sites Ashdod 77102, Israel	Radio Frequency (RF) Power Transistor	8541.29/3A001.b.3.a.3
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For your information.





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 261-2023

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

**MASTER COPY**  
*mm*

## 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 :** 20 September 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 15 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-603	"UNITED KROZYMEX 98%"	2941.10.11	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-607	"RETINOL 95%"	2936.21.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-610	"UNITED MVAD12"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-628	"DXN® GOJI CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* 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).



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



ADCG Memo No. 261-2023 p. 2

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

**MASTER COPY**

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-632	"CHOLINE CHLORIDE 50% SILICA CARRIER"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-633	"CHOLINE CHLORIDE 75%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-634	"CHOLINE CHLORIDE 60% IN CORN COB CARRIER"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-635	"ERYTHROMYCIN 95%"	2941.50.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-662	"SPRINT GROWER/FINISHER CONCENTRATE"	2309.90.20	MFN - Zero
23-663	"SPRINT STARTER CONCENTRATE"	2309.90.20	MFN - Zero
23-664	"SPRINT MICRUM BOOSTER"	2309.90.20	MFN - Zero
23-665	"SPRINT PRE-STARTER CONCENTRATE"	2309.90.20	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 261-2023 p-3



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

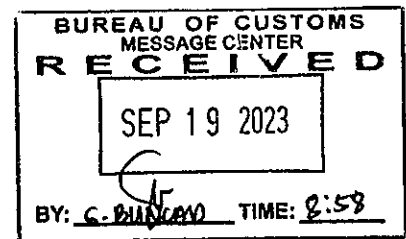
TCOC Ref. No. 23-077

15 September 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. 23-603, 23-607, 23-610, 23-628, 23-632, 23-633, 23-634, 23-635, 23-662, 23-663, 23-664, 23-665 issued by this Commission on 15 September 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

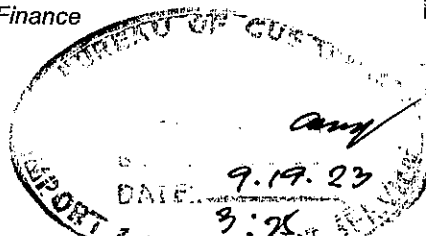
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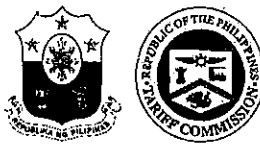
cc: The Secretary  
Department of Finance  
Manila

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS #615  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED

TIME: 09-19-23 / 2:28





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 2941.10.11 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-603
		<b>3</b>	<b>DATE ISSUED</b>
			15 September 2023

**4 DESCRIPTION OF GOOD**

"UNITED KROZYMEX 98%"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and manufacturing process flowchart submitted, subject article is pure amoxicillin trihydrate in the form of a white crystalline powder. It is indicated for the treatment of the alimentary, respiratory, and urogenital tracts, and coli-mastitis and secondary bacterial infections caused by gram-positive and gram-negative bacteria, such as *Staphylococcus*, *Streptococcus*, *Corynebacterium*, *Clostridium*, and *Escherichia*, in swine and poultry. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine and poultry feeds at a rate of 1 to 2 kg per ton of feed for five to seven days.

**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 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include heterocyclic, e.g., novobiocin, cephalosporins, streptothricin, faropenem (INN), doripenem (INN), monobactams (e.g., aztreonam (INN)). The most important of this class are the penicillins\* which are secreted by several species of the fungus *Penicillium*. This class also includes procaine penicillin.

In view thereof, subject article is classified under AHTN 2022 subheading 2941.10.11, 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**  
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 2936.21.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-607
		<b>3</b>	<b>DATE ISSUED</b>
			15 September 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"RETINOL 95%"</b>
	Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, and product label submitted, subject article is pure, feed-grade retinol (vitamin A <sub>1</sub> ) in the form of a yellowish powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to poultry, swine, and fish feeds at a rate of 5 to 15 g per kilogram of feed, to prevent vitamin A deficiency.

<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 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamins A and derivatives thereof used primarily as vitamins. Vitamin A<sub>1</sub> is found, as the alcohol or in the form of fatty acid esters, in animal products (salt water fish, dairy products, eggs). It is mainly extracted from fresh fish liver oil, but may also be obtained by synthesis. It is a yellow solid which may remain oily at room temperature but, when cooled, it forms yellow crystals. Since it is unstable in air, it is often stabilised by the addition of anti-oxidants.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.21.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <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>



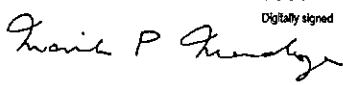


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**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		23-610
		<b>3</b>	<b>DATE ISSUED</b>
			15 September 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNITED MVAD12"</b>
	<p>Based on the product composition, certificate of analysis, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a vitamin supplement for animals in the form of red to brownish granules. It consists of vitamins A and D, gelatin, glucose, and cornstarch, among others. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to animal feeds at a rate depending on the animals' requirements, to prevent deficiencies in vitamins A and D.</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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; 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>






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 1704.90.99</b>		<b>23-628</b>
	MFN - 15% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - 6% ad valorem    AIFTA - 11.25% ad valorem AJCEPA - Zero                AKFTA - 5% ad valorem RCEP - 15% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
			<b>15 September 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DXN® GOJI CANDY WITH HONEY”</b>
	<p>Based on the finished good specifications, product information sheet, manufacturing process flowchart, ingredients declaration, product label, and photograph of the product submitted, subject article is a ready-to-eat round brownish-red candy with a sweet-sour taste. It is made from goji (<i>Lycium barbarum</i>), honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, <i>inter alia</i>, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



AOCG Memo No. 261-2023 p-8

2	TCC (AR) NO.
	23-628

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)	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

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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 ACFTA - Zero RCEP - Zero		23-632
		<b>3</b>	<b>DATE ISSUED</b>
			15 September 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CHOLINE CHLORIDE 50% SILICA CARRIER"</b>
	<p>Based on the 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 a feed premix powder consisting of 500 g choline chloride per kilogram of feed premix, and silica (carrier). Packed in 10-kg, 15-kg, 20-kg and 25-kg polyethylene (PE) bags, subject article is added to poultry and swine feeds at a rate of 450 to 700 g per ton of feed, for the prevention of perosis in poultry and for the prevention and treatment of fatty liver disease in swine and 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> Digitally signed</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 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-633
		<b>3</b>	<b>DATE ISSUED</b>
			15 September 2023

**4 DESCRIPTION OF GOOD**

**"CHOLINE CHLORIDE 75%"**

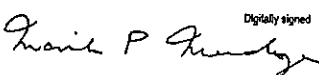
Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a premix for animal feeds in the form of a clear, colorless liquid. It is composed of choline chloride and ethylene glycol (carrier). Packed in 230-kg plastic drums, subject article is added to animal feeds at a rate of 450 to 1200 mL per ton of feed for the prevention of perosis in poultry and for the prevention and treatment of fatty liver disease in swine, poultry, and other animals.

**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 are 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; 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**  
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 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-634
		<b>3</b>	<b>DATE ISSUED</b>
			15 September 2023

**4 DESCRIPTION OF GOOD**

**“CHOLINE CHLORIDE 60% IN CORN COB CARRIER”**

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 a feed premix in the form of a brown powder. It is composed of choline chloride and corn cob (carrier). Packed in 10-kg, 15-kg, 20-kg and 25-kg bags, subject article is added to animal feeds at a rate of 375 to 1000 g per ton of feed for the prevention of perosis in poultry and for the prevention and treatment of fatty liver disease in swine, poultry, and other animals.

**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 are 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; 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 (CM1A)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 2941.50.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero</p>	<table border="1"> <tr> <td data-bbox="1047 394 1112 451"><b>2</b></td> <td data-bbox="1112 394 1372 451">TCC (AR) NO. 23-635</td> </tr> <tr> <td data-bbox="1047 451 1112 504"><b>3</b></td> <td data-bbox="1112 451 1372 504">DATE ISSUED</td> </tr> <tr> <td colspan="2" data-bbox="1047 504 1372 588" style="text-align: center;">15 September 2023</td> </tr> </table>	<b>2</b>	TCC (AR) NO. 23-635	<b>3</b>	DATE ISSUED	15 September 2023	
<b>2</b>	TCC (AR) NO. 23-635						
<b>3</b>	DATE ISSUED						
15 September 2023							

**4 | DESCRIPTION OF GOOD**

**"ERYTHROMYCIN 95%"**

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is pure erythromycin in the form of a white or slightly yellow crystalline powder. It is a feed grade antibacterial/anti-infective substance indicated for the treatment of mycoplasmosis, chronic respiratory disease, and infectious synovitis in poultry. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to poultry feeds at a dosage of 25 grams per ton of feeds.

**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 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include macrolides, e.g., erythromycin\*, amphotericin B, tylosin.

In view thereof, subject article is classified under AHTN 2022 subheading 2941.50.00, 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.

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 2309.90.20 MFN - Zero		23-662
		<b>3</b>	<b>DATE ISSUED</b>
			15 September 2023

**4 DESCRIPTION OF GOOD**

**“SPRINT GROWER/FINISHER CONCENTRATE”**

Based on the product specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a special feed nutrient preparation in the form of a beige powder with an aromatic smell. It is composed of soya bean meal feed (toasted, genetically modified), calcium carbonate, sodium carbonate, sodium chloride, refined shea oil, and refined palm kernel oil. Packed in 25-kg paper bags, subject article is mixed with swine (fattener) feeds at a rate of 25 kg per 1,000 kg of feeds.

**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 2309.90.20 MFN - Zero		23-663
		<b>3</b>	<b>DATE ISSUED</b>
			15 September 2023

**4 DESCRIPTION OF GOOD**

**"SPRINT STARTER CONCENTRATE"**

Based on the product specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a special feed nutrient preparation in the form of a beige powder with an aromatic smell. It is composed of soya bean meal feed (toasted, genetically modified), calcium carbonate, monocalcium phosphate, sodium carbonate, sodium chloride, potato protein, refined shea oil, and refined palm kernel oil. Packed in 30-kg paper bags, subject article is mixed with swine (starter) feeds at a rate of 30 kg per 1,000 kg of feeds.

**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

*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 2309.90.20 MFN - Zero		23-664
		<b>3</b>	<b>DATE ISSUED</b>
			15 September 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SPRINT MICRUM BOOSTER”</b>
	<p>Based on the product specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement in the form of a beige powder with neutral smell. It is composed of soy protein concentrate (genetically modified), cooked wheat, cooked corn, vegetable oils, sucrose, soybeans (toasted, genetically modified), monocalcium phosphate, sodium chloride, fish oil, calcium carbonate, and wheat middlings. Packed in 25-kg paper bags, subject article is mixed with swine feeds at a rate of 30 kg per 1,000 kg of gestation feeds.</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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>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)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-665
		3	<b>DATE ISSUED</b>
			15 September 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>"SPRINT PRE-STARTER CONCENTRATE"</b>
	<p>Based on the product specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a special feed nutrient preparation in the form of a beige powder with an aromatic/vanillin smell. It is composed of fishbone meal, soy protein concentrate (genetically modified), amino acids, wheat middlings, acids, sodium chloride, potato protein, calcium carbonate, refined shea oil, cooked wheat, cooked corn, and refined palm kernel oil. Packed in 25-kg paper bags, subject article is mixed with swine (pre-starter) feeds at a rate of 75 kg per 1,000 kg of pre-starter feeds, as a source of well-digestible protein and minerals.</p>
5	<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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p 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>







# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

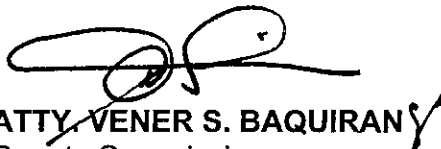
INTEGRITY

ACCOUNTABILITY

AOCG Memo No. *262-2023*  
**MEMORANDUM**

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*hmt*

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-309	"CONDUCTOR COVER (RC406-0181GA)"	3926.90.99	MFN – 15% ad valorem
23-368	"NISSAN LEAF"	8703.80.98	MFN - Zero
23-605	"UNITED UNI-IRON PLUS 98%"	2833.29.90	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-608	"UNITED MEGADOX 88%"	2941.30.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-609	"UNITED PHAMAX-P 7500"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-636	"UNITED PROLINE 75%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-645	"CYROMAZINE"	2933.69.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – 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. 262-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-646	"UNITED RIDOVIT"	2936.25.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-666	"LEE KUM KEE GLUTEN FREE SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-667	"LEE KUM KEE JAPANESE STYLE SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-668	"LEE KUM KEE SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-669	"VITA-PAKT #14 CALIFORNIA SLICED ORANGE PEEL FROZEN"	0814.00.00	MFN – 20% ad valorem
23-688	"NESTLE® CERELAC® RICE & SOYA (120 g and 250 g)"	1901.10.99	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-689	"NESTLE® CERELAC® MIXED FRUITS & SOYA (120 g and 250 g)"	1901.10.99	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

AOCG Memo No. 262-2023 p.3



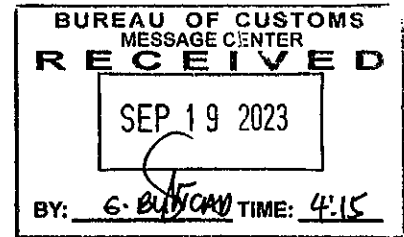
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-078

18 September 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 14 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-309, 23-368, 23-605, 23-608, 23-609, 23-636, 23-645, 23-646, 23-666, 23-667, 23-668, 23-669, 23-688, and 23-689, issued by this Commission on 18 September 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

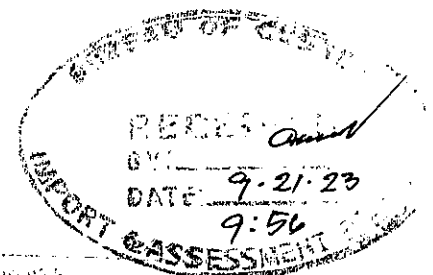
Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*9/21*  
*4:00*



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
FOR TRADE AND INVESTMENT  
16th Street, South Harbor, Gate 3  
Manila  
*Am 3:40*  
*09-20-23*





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 3926.90.99 MFN - 15% ad valorem		23-309
		<b>3</b>	<b>DATE ISSUED</b>
			18 September 2023

**4 | DESCRIPTION OF GOOD**

**"CONDUCTOR COVER (RC406-0181GA)"**

Based on the technical data sheet, product brochure, and photographs of the product submitted, subject article is an orange-coloured protective cover made of rigid polyethylene with high dielectric strength. It has a locking pin and an aluminium handle and is built with male/female fitting ends, enabling the firm connection of two or more units or with other types of cover. Weighing approximately 2 kg (4.41 lbs), subject article can accommodate electric cables/conductors with diameters of up to 25 mm (1 inch). It is designed to provide a layer of insulation to linemen and equipment during live line utility work.



**5 | REASONS FOR CLASSIFICATION**

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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 R.A. 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 8703.80.98 MFN - Zero		23-368
		<b>3</b>	<b>DATE ISSUED</b>
			18 September 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>"NISSAN LEAF"</b>								
	<p>Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU) plug-in type, electric hatchback passenger car. Using an alternating current (AC) synchronous motor as the sole means of propulsion, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Battery type</td> <td>Laminated Lithium-ion</td> </tr> <tr> <td>Battery capacity (kWh)</td> <td>40</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>4,490 x 1,788 x 1,540</td> </tr> <tr> <td>Seating capacity</td> <td>5 persons</td> </tr> </table> 	Battery type	Laminated Lithium-ion	Battery capacity (kWh)	40	Overall dimension (LxWxH) (mm)	4,490 x 1,788 x 1,540	Seating capacity	5 persons
Battery type	Laminated Lithium-ion								
Battery capacity (kWh)	40								
Overall dimension (LxWxH) (mm)	4,490 x 1,788 x 1,540								
Seating capacity	5 persons								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, 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>





**MASTER COPY** *mm*

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 2833.29.90</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		23-605
		<b>3</b>	<b>DATE ISSUED</b>
			18 September 2023

**4 DESCRIPTION OF GOOD**

**“UNITED UNI-IRON PLUS 98%”**

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, and product label submitted, subject article is a feed-grade ferrous sulfate in the form of a blue-green crystalline powder. Packed in 10-kg, 15-kg, 20-kg and 25-kg bags, subject article is to be added to poultry feeds at a rate of 800 grams per ton of feed, for the prevention and treatment of iron-deficiency or anemia.

**5 REASONS FOR CLASSIFICATION**

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.

Heading 28.33 of the AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, sulphates. Iron sulphates include ferrous sulphate (FeSO<sub>4</sub>). Obtained by treating iron shavings with dilute sulphuric acid or as a by-product from the manufacture of titanium dioxide; it often contains impurities such as copper and ferric sulphates and arsenic. Very soluble in water; occurs mainly in the hydrated state (generally with 7 H<sub>2</sub>O) in light green crystals and turns brown on exposure to air; the action of heat transforms them into white anhydrous sulphate. Aqueous solutions are green but turn brownish on exposure to air. Ferrous sulphate is used for preparing inks (iron inks), colours (Prussian blue), and the mixture (with slaked lime and sawdust) used for purifying coal gas; in dyeing; as a disinfectant, an antiseptic and a herbicide.

In view thereof, subject article is classified under AHTN 2022 subheading 2833.29.90, 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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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 2941.30.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-608
		3	DATE ISSUED
			18 September 2023

**4 DESCRIPTION OF GOOD**

**"UNITED MEGADOX 88%"**

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is doxycycline hydrochloride (an antibiotic derived from oxytetracycline) in the form of a yellow crystalline powder. It is used for the treatment of pneumonia, bronchopneumonia, diarrhea, and arthritis in swine and cattle; and for the treatment of *mycoplasmosis*, *colibacillosis*, *pasteurellosis* and *staphylococcosis* in poultry. Packed in 10-kg, 15-kg, 20-kg and 25-kg drums, subject article is added to animal feeds at a dosage of 50 to 100 g per ton of feed, for five to seven days.

**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 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include tetracyclines and their derivatives, e.g., chlortetracycline (INN), oxytetracycline (INN).

In view thereof, subject article is classified under AHTN 2022 subheading 2941.30.00, 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.

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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AOCG Memo No. 262 - 2023 p. 8

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 2941.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero</p>		23-609	
		3	DATE ISSUED
		18 September 2023	

4 DESCRIPTION OF GOOD

"UNITED PHAMAX-P 7500"

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 feed-grade tilimicosin phosphate (C<sub>45</sub>H<sub>83</sub>N<sub>2</sub>O<sub>17</sub>P), which is a macrolide antibiotic produced from tylosin phosphate. It is in the form of a light-yellow powder and is packed in 10-kg, 15-kg, 20-kg and 25-kg drums. Subject article is added to swine feeds at a rate of 353 g per ton of feed, for the prevention, treatment, and control of pneumonia caused by *Actinobacillus pleuropneumonia*, *Mycoplasma hyosynoviae*, and *Pasteurella multocida*.

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 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include macrolides, e.g., erythromycin\*, amphotericin B, tylosin.

In view thereof, subject article is classified under AHTN 2022 subheading 2941.90.00, 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.

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

*Mari Lou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 262-2023 p. 9

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10963 (CMTA)

<p><b>1</b>   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero</p>	<p><b>2</b>   <b>TCC (AR) NO.</b></p> <p style="text-align: center;">23-636</p> <p><b>3</b>   <b>DATE ISSUED</b></p> <p style="text-align: center;">18 September 2023</p>
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**4** | **DESCRIPTION OF GOOD**

**"UNITED PROLINE 75%"**

Based on the 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 a premix for animal feeds in the form of a clear, colorless liquid with a slight amine odor. It is composed of choline chloride and water. Packed in 230-kg plastic drums, subject article is added to animal feeds at a rate of 450 to 750 mL per ton of feed for the prevention of perosis in poultry and for the prevention and treatment of fatty liver disease in swine, poultry, and other animals.

**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 are 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; 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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## 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 2933.69.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-645</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>18 September 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"CYROMAZINE"</b></p> <p>Based on the finished product specifications, raw materials specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and product label submitted, subject article is pure feed-grade cyromazine (C<sub>8</sub>H<sub>10</sub>N<sub>6</sub>) in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is added to poultry feeds at a rate of 5 grams per ton of feed, for four to six weeks, to prevent insect growth (i.e., to inhibit the development of fly larvae in chicken manure). It has the following chemical structure:</p> <div style="text-align: center;"> </div>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>

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 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure.

In view thereof, subject article is classified under AHTN 2022 subheading 2933.69.00, 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.

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

FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1109 of RA 10963 (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 2936.25.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-646</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>18 September 2023</b>

**4 DESCRIPTION OF GOOD**

**"UNITED RIDOVIT"**

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, and photograph of the packaging submitted, subject article is pure feed-grade pyridoxine hydrochloride (vitamin B<sub>6</sub>) in the form of a white to almost-white crystalline powder. Packed in 1-kg, 15-kg, 20-kg, and 25-kg carton boxes, subject article is added to swine and poultry feeds in various dosages for the prevention of vitamin B<sub>6</sub> deficiency.

**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 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamin B<sub>6</sub> and derivatives thereof used primarily as vitamins. Vitamin B<sub>6</sub> is the anti-dermatitic vitamin (skin protection). It plays a part in the nervous system, nutrition and in amino-acid, protein and fat metabolism. It is used to alleviate sickness due to pregnancy or post-operative conditions. It is soluble in water and fairly sensitive to light. Furthermore, pyridoxine hydrochloride, among others, is a normal form of vitamin B<sub>6</sub>. Colourless crystals or flakes.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.25.00, 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.

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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p 12

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 2103.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero</p>	<p><b>2 TCC (AR) NO.</b></p> <p>23-666</p> <p><b>3 DATE ISSUED</b></p> <p>18 September 2023</p>
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**4 DESCRIPTION OF GOOD**

**“LEE KUM KEE GLUTEN FREE SOY SAUCE”**

Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a gluten-free soy sauce. It is in the form of a light-brown, free-flowing thin liquid produced by making koji with soybeans and corn starch, followed by fermentation, filtration, and pasteurization (to produce the raw soy sauce), mixing with the other ingredients (salt and sugar), cooking, filtering, and packing. Packed in 500-mL glass bottles, subject article is used as a table condiment or as a flavouring for 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) 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)

<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		23-667
		<b>3</b>	<b>DATE ISSUED</b>
			18 September 2023

**4 | DESCRIPTION OF GOOD**

**“LEE KUM KEE JAPANESE STYLE SOY SAUCE”**

Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photographs of the product submitted, subject article is a Japanese-style soy sauce. It is in the form of a light reddish-brown, free-flowing thin liquid produced by making koji with defatted soybeans and wheat, followed by fermentation, filtration, and pasteurization (to produce the raw soy sauce), mixing with the other ingredients, cooking, filtering, and packing. Packed in 8-mL sachets; 500-mL glass bottles; 1-L and 1.75-L polyethylene terephthalate (PET) bottles; 16.7-L metallized bags in cartons; and in 208-L plastic drums, subject article is used as a dipping sauce or as a flavouring for 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, the 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 Agreement (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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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		23-668
		<b>3</b>	<b>DATE ISSUED</b>
			18 September 2023

**4 DESCRIPTION OF GOOD**

**"LEE KUM KEE SOY SAUCE"**

Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photograph of the products submitted, subject article is a soy sauce in the form of a light-brown, free-flowing thin liquid. It is produced by making koji with soybeans and wheat flour, followed by fermentation, filtration, and pasteurization (to produce the raw soy sauce), mixing with the other ingredients (such as sugar, salt, liquorice extract and flavour enhancers), cooking, filtering, and packing. Packed in 500-mL plastic bottles and 1.9-L plastic jerrycans, subject article is used as a dipping sauce or as a flavouring for 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) 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0814.00.00 MFN - 20% ad valorem		23-669
		<b>3</b>	<b>DATE ISSUED</b>
			18 September 2023

**4 DESCRIPTION OF GOOD**

**"VITA-PAKT #14 CALIFORNIA SLICED ORANGE PEEL FROZEN"**

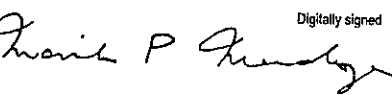
Based on the technical information and photographs of the product submitted, subject article consists of frozen sliced orange peels produced by separating the peels from the fruits, followed by washing, dicing, adding citric acid (as needed), indirect heating with steam, pasteurization, dewatering, packing, and freezing in storage. Packed inside high-density polyethylene (HDPE) pails in volumes of 35-lbs per pail, subject article is used in the production of marmalades.

**5 REASONS FOR CLASSIFICATION**

Heading 08.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the citrus fruit peels most commonly used for edible purposes are orange (including bitter or Seville orange), lemon and citron. These peels are mainly used for making candied peel or for extracting the essential oils.

In view thereof, subject article is classified under AHTN 2022 subheading 0814.00.00, with a Most Favoured Nation (MFN) rate of duty of 20% 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

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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>
	<b>AHTN 1901.10.99</b>		<b>23-688</b>
	MFN - 5% 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>18 September 2023</b>

**4 DESCRIPTION OF GOOD**

**“NESTLÉ® CERELAC® RICE & SOYA (120 g and 250 g)”**

Based on the list of ingredients, manufacturing process flowchart, and photographs of the product submitted, subject article is an infant cereal preparation composed of rice flour, soya flour, sugar, skimmed milk powder, vegetable oils, minerals, vitamins, soya lecithin, dipotassium phosphate, probiotics, fish oil, and vanillin. Packed for retail sale in 120-g and 250-g aluminium sachets enclosed in carton boxes, subject article is to be mixed with lukewarm water and is intended for spoonfeeding to infants and young children six months up to two years of age.

**5 REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % 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 this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.

Furthermore, the preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.99 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:





2	TCC (AR) NO.
	23-688

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)

<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 1901.10.99</b>		<b>23-689</b>
	<b>MFN - 5% ad valorem</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - Zero</b> <b>AKFTA - Zero</b>		<b>18 September 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"NESTLÉ® CERELAC® MIXED FRUITS &amp; SOYA (120 g and 250 g)"</b>
	<p>Based on the ingredients, manufacturing process flowchart, and photographs of the product submitted, subject article is an infant cereal preparation composed of rice flour, soya flour, sugar, skimmed milk powder, vegetable oils, apple powder, minerals, banana flakes, soya lecithin, potassium phosphate, vitamins, fish oil, orange powder, probiotics, and vanillin. Packed for retail sale in 120-g and 250-g aluminium sachets enclosed in carton boxes, subject article is to be mixed with lukewarm water and is intended for spoonfeeding to infants and young children from six months up to two years old.</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 flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % 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 this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.</p> <p>Furthermore, the preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.99, 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>



AOCG Memo No. 262-2023 7.19

2	TCC (AR) NO.
	23-689

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.*



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 263-2023

## MEMORANDUM

MASTER COPY  
*lms*

**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 :** 25 September 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 20 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-602	"UNITED SULBACZINE 99%"	2935.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
*Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 263-2023 p. 2



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*hmd*

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-079

20 September 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 a PDF copy of 1 Advance Ruling on Tariff Classification, with TCC (AR) No. 23-602, issued by this Commission on 20 September 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,

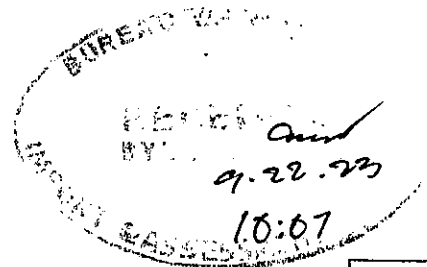
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

*9/22  
3:00*





BOC-09-43441

AOCG Memo No. 263-2023 p.3

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

BUREAU OF CUSTOMS MESSAGE CENTER	
<b>RECEIVED</b>	
SEP 21 2023	
BY: <u>A. L. ORIO</u>	TIME: <u>10:01</u>

**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 2935.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-602
		<b>3</b>	<b>DATE ISSUED</b>
			20 September 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"UNITED SULBACZINE 99%"</b></p> <p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure sulfadiazine (C<sub>10</sub>H<sub>10</sub>N<sub>4</sub>O<sub>2</sub>S) in the form of an almost white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to animal feeds at a dosage of 70 to 200 mg per ton of feed, for five to seven days, for the treatment of infections caused by gram-positive and gram-negative bacteria, which include actinobacillosis, coccidiosis, mastitis, metritis, colibacillosis, pododermatitis, polyarthritis, respiratory infections, and toxoplasmosis. It has the following chemical structure:</p> <div style="text-align: center;"> </div>

<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 29.35 of the AHTN 2022 covers sulphonamides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the sulphonamides have the general formula (R<sup>1</sup>SO<sub>2</sub>NR<sup>2</sup>R<sup>3</sup>) where R<sup>1</sup> is an organic radical of varying complexity having a carbon atom directly attached to the SO<sub>2</sub> group and R<sup>2</sup> and R<sup>3</sup> are either : hydrogen, another atom or an inorganic or organic radical of varying complexity (including double bonds or rings). Many are used in medicine as powerful bactericides. They include, <i>inter alia</i>, sulphadiazine (INN) or <i>p</i>-aminobenzenesulphonamidopyrimidine.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2935.90.00, 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>MariLou P. Mendoza</i> 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>





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA


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hmm

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 265-2023

## MEMORANDUM

TO : ALL DISTRICT COLLECTORS  
ALL DEPUTY COLLECTOR FOR OPERATIONS  
ALL CHIEFS, CUSTOMS BONDED WAREHOUSE  
DIVISION OR THEIR EQUIVALENT UNITS  
ALL OTHERS CONCERNED

FROM :   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner, AOCG and  
Chairman, Customs Bonded Warehouse Committee

SUBJECT : Revocation of Required Standard Template of  
Certificate of Clearance for Customs Bonded  
Warehouse Applications

DATE : 02 October 2023

This has reference to the issued AOCG Memorandum Order NO. 335-2022 dated 22 August 2022 directing all Customs Bonded Warehouse to comply with the standard template of Certificate of Clearance affixing signatories from the Operating Division, Collection Division, Collection Service-RCMG, Bonds Division, Liquidation and Billing Division, Enforcement and Security Service, and Customs Intelligence and Investigation Service.

Relative thereto, the said Memorandum is hereby **REVOKED** and all CBWs are directed to secure their clearances separately from the respective offices concerned.

For strict compliance.

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hmt



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

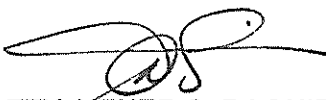


PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 266-2023

**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 :** 29 September 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 22 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-157	"CERETAN® MA 7020"	2924.19.90	MFN – 1% ad valorem
23-311	"POLE COVERS (RM4937-6 AND RC406-0000)"	3926.90.99	MFN – 15% ad valorem
23-349	"NWOW SEMI-CLOSED SIGHTSEEING BUS F15 (CBU)"	8702.40.79	MFN – 20% ad valorem ACFTA – 5% ad valorem* RCEP – 20% ad valorem*
23-524	"UNITED CRPL 9800 98%"	2933.39.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-530	"JINRO CHAMISUL FRESH"	2208.90.99	MFN – 15% ad valorem AKFTA – Zero* RCEP – Zero*
23-531	"JINRO CHAMISUL ORIGINAL"	2208.90.99	MFN – 15% ad valorem AKFTA – Zero* RCEP – Zero*
23-589	"ROBENIDINE HYDROCHLORIDE 6.6%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

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



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



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 206-2023 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-593	"MIXTURE OF ODORIFEROUS SUBSTANCES KSH 2 / DWL KALAMANSI SPLASH"	3302.90.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-594	"MIXTURE OF ODORIFEROUS SUBSTANCES CO / BLM PLUS M2 BLUE MELODY"	3302.90.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-595	"MIXTURE OF ODORIFEROUS SUBSTANCES CC1 / CDP CITRUS CHEERS"	3302.90.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-598	"TOTALLAC SKIMMED MILK POWDER REPLACER"	2309.90.20	MFN - Zero
23-618	"IRVINS™ SMOKED CHEESE SALMON SKIN"	1604.11.10	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 5% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – 15% ad valorem*
23-656	"NESTLE® CARNATION® CONDENSADA SWEETENED CONDENSED CREAMER"	1901.90.31	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem AJCEPA – Zero* AKFTA – 7% ad valorem RCEP – Zero*

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

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



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 266-2023 p. 3

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-658	"NESTLE® BEAR BRAND® STERILIZED FULL CREAM MILK"	0401.20.10	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 3% ad valorem RCEP – Zero*
23-660	"MAMAPRO LACTATING CONCENTRATE"	2309.90.20	MFN - Zero
23-661	"GESTOPRO GESTATING SOW CONCENTRATE"	2309.90.20	MFN - Zero
23-672	"PREMIX STRONG TWIN (PREMIX BLACK TWIN)"	2106.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 7% ad valorem AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-673	"PREMIX BROWN TWIN"	2106.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 7% ad valorem AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-699	"SILIKOPHEN® P80/X"	3910.00.20	MFN – 1% ad valorem
23-700	"MIRTOGENOL®"	3824.99.70	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. 2006-2023 p. 4



#6303



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-080

22 September 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 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-157, 23-311, 23-349, 23-524, 23-530, 23-531, 23-589, 23-593, 23-594, 23-595, 23-598, 23-618, 23-656, 23-658, 23-660, 23-661, 23-672, 23-673, 23-699, and 23-700, issued by this Commission on 22 September 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

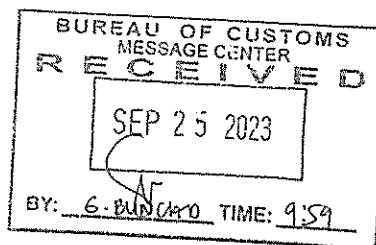
**MARILOU P. MENDOZA**  
Chairperson

*9/27  
17:00*

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

*9.27.23  
9:56*



25 SEP 2023

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AOCG Memo No. 266-2023 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 2924.19.90 MFN - 1% ad valorem		23-157	
		3	<b>DATE ISSUED</b>
		22 September 2023	

**4 | DESCRIPTION OF GOOD**

**“CERETAN® MA 7020”**

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is pure ethylene bis-stearamide (EBS) in the form of a fine white powder. Packed in 10-kg bags, subject article is used as an additive in the manufacture of paints and coatings (*i.e.*, powder, industrial, furniture, and parquet coatings), as a matting agent, degassing agent, and for its slip, abrasion resistance, and anti-blocking properties, and is also used in die casting.

**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 29.24 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.

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.

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. 266-2023 *p. 6*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

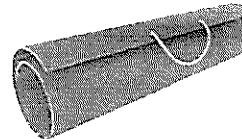
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3926.90.99 MFN - 15% ad valorem		23-311	
		3	DATE ISSUED
		22 September 2023	

4 DESCRIPTION OF GOOD

“POLE COVERS (RM4937-6 and RC406-0000)”

Based on the technical data sheet, product brochure, and photograph of the product submitted, subject articles are orange-coloured pole covers made of rigid polyethylene with high dielectric strength. These have internal ribs to prevent surface abrasions during handling, and polypropylene rope handles for easy mounting and removal. Used as an insulating protection during pole mounting or replacing operations, subject articles have the following specifications:



Model No.	Length	Approximate Weight	Pole Diameter
RM4937-6	1,800 mm	5.95 kg	Up to 230 mm
RC406-0000	1,800 mm	7.20 kg	Up to 300 mm

5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

In view thereof, subject articles are classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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

FOR THE COMMISSION

*Digitally signed*  
*MariLou P. Mendoza*

MARILOU P. MENDOZA  
Chairperson

*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. 266-2023 p. 7

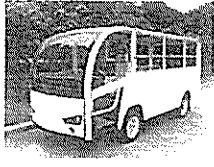
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 110j of RA 10063 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8702.40.79 MFN - 20% ad valorem ACFTA - 5% ad valorem RCEP - 20% ad valorem		23-349
		3	DATE ISSUED
			22 September 2023

4	DESCRIPTION OF GOOD												
	"NWOW SEMI-CLOSED SIGHTSEEING BUS F15 (CBU)"												
	<p>Based on the technical specifications, driver's operation manual, and photographs of the product submitted, subject article is a completely built-up (CBU) plug-in electric minibus. Having an electric motor as the sole means of propulsion, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Battery Type</td> <td>Lithium</td> </tr> <tr> <td>Rated / Maximum Motor Power (kW)</td> <td>15 / 28</td> </tr> <tr> <td>Rated / Maximum Torque (N-m)</td> <td>95 / 530</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,668 x 1,570 x 1,950</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,490</td> </tr> <tr> <td>Seating Capacity</td> <td>15 persons, including the driver</td> </tr> </table> 	Battery Type	Lithium	Rated / Maximum Motor Power (kW)	15 / 28	Rated / Maximum Torque (N-m)	95 / 530	Overall Dimension (LxWxH) (mm)	4,668 x 1,570 x 1,950	Gross Vehicle Weight (kg)	2,490	Seating Capacity	15 persons, including the driver
Battery Type	Lithium												
Rated / Maximum Motor Power (kW)	15 / 28												
Rated / Maximum Torque (N-m)	95 / 530												
Overall Dimension (LxWxH) (mm)	4,668 x 1,570 x 1,950												
Gross Vehicle Weight (kg)	2,490												
Seating Capacity	15 persons, including the driver												

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). This heading includes motor buses, coaches, trolleybuses and gyro buses. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.). Electric vehicles are propelled by an electric motor or motors powered by electric accumulator packs.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8702.40.79, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem; 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 20% ad valorem, subject to submission of Certificate of Origin (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. 206-2023 p. 8



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 2933.39.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-524
		3	DATE ISSUED
			22 September 2023

4 DESCRIPTION OF GOOD

"UNITED CRPL 9800 98%"

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 pure feed-grade chromium picolinate in the form of a powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine feeds at a rate of 500 g per ton of finished feed, to increase lean mass and feed efficiency of sows, and to improve the reproductive efficiency of gestating and lactating sows.

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 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure. This part includes, *inter alia*, pyridine derivatives.

In view thereof, subject article is classified under AHTN 2022 subheading 2933.39.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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*  
Digital signed

MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 266-2023 p. 9




REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10363 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2208.90.99 MFN - 15% ad valorem AKFTA - Zero RCEP - Zero		23-530
		3	DATE ISSUED
			22 September 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"JINRO CHAMISUL FRESH"</b></p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of manufacturer's analysis, manufacturing process flowchart, ingredients list, and sample submitted, subject article is a spirituous beverage with an alcohol strength of 16.5% by volume. It is produced by the dilution of a mixture of spirits produced by the distillation of fermented grains (rice, barley, and tapioca, among others) and the neutral spirit of sweet potatoes, followed by blending with water and additives, deodorization (using bamboo charcoal powder), filtration, and bottling. Subject article is packed in 360-mL glass bottles.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcoholic strength, among others, spirits produced by distilling wine, cider or other fermented beverages or fermented grain or other vegetable products, without adding flavouring.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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.</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: center;">FOR THE COMMISSION <small>Digitally signed</small>  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. 266-2023 p. 10



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Reference to Section 1100 of RA 10863 (CivTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2208.90.99 MFN - 15% ad valorem AKFTA - Zero RCEP - Zero		23-531
		3	DATE ISSUED
			22 September 2023

4 | DESCRIPTION OF GOOD

“JINRO CHAMISUL ORIGINAL”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of manufacturer’s analysis, manufacturing process flowchart, ingredients list, and sample submitted, subject article is a spirituous beverage with an alcohol strength of 20.1% by volume. It is produced by the dilution of a mixture of spirits produced by the distillation of fermented grains (rice, barley, and tapioca, among others) and the neutral spirit of sweet potatoes, followed by blending with the spirit from fermented rice, deodorization (using bamboo charcoal powder), filtration, and bottling. Subject article is packed in 360-mL glass bottles.



5 | REASONS FOR CLASSIFICATION

Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcoholic strength, among others, spirits produced by distilling wine, cider or other fermented beverages or fermented grain or other vegetable products, without adding flavouring.

In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 266-2023 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		23-589
		3	DATE ISSUED
			22 September 2023

4 | DESCRIPTION OF GOOD

“ROBENIDINE HYDROCHLORIDE 6.6%”

Based on the finished product specification, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is an anticoccidial/anti-infective feed premix in the form of a white crystalline powder. It contains 66 g robenidine hydrochloride per kilogram of feed premix. It is indicated for the prevention of infections in broilers caused by *Eimeria necatrix*, *E. tenella*, *E. acervulina*, *E. brunetti*, *E. maxima*, and *E. mivati*. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to broiler feeds at a dosage of 500 g per ton of feeds.

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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AOCG Memo No. 266-2023 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 3302.90.00		23-593
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		22 September 2023
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>“MIXTURE OF ODORIFEROUS SUBSTANCES KSH 2 / DWL KALAMANSI SPLASH”</b></p> <p>Based on the technical and safety data sheets, product composition, product label, photograph of the packaging, and sample submitted, subject article is a mixture of odoriferous substances in the form of a clear yellow to dark-yellow liquid. It is composed of limonene, citral, decanal, cineole, octanal, dodecanal, and diphenyl ether, among others. Packed in drums with net weights of 190 kg, subject article is used as a fragrance in the manufacture of detergent products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the 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 of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.90.00, 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. 266-2023 p. 13

2	TCC (AR) NO.
	23-593

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

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

FOR THE COMMISSION

*Digitally signed*  


MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 266-2023 p. 14

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10083 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 3302.90.00</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;">23-594</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">22 September 2023</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>"MIXTURE OF ODORIFEROUS SUBSTANCES CO / BLM PLUS M2 BLUE MELODY"</b></p> <p>Based on the technical and safety data sheets, product composition, product label, photograph of the packaging, and sample submitted, subject article is a mixture of odoriferous substances in the form of a clear, colourless to light-yellow liquid. It is composed of 2-phenylethanol, 2-(4-tert-butylbenzyl)propionaldehyde, citronellol, pentyl salicylate, benzyl acetate, (r)-p-mentha-1,8-diene, and dodecanal, among others. Packed in 200-kg drums, subject article is used as a fragrance in the manufacture of detergent products.</p>
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Note 2 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the 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 of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.90.00, 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. 266-2023 p. 15

2	TCC (AR) NO.
	23-594

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 266-2023 p. 16

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10563 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.90.00		23-595
	MFN - 1% ad valorem		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		22 September 2023
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<b>“MIXTURE OF ODORIFEROUS SUBSTANCES CC1 / CDP CITRUS CHEERS”</b>
	<p>Based on the technical and safety data sheets, product composition, product label, photograph of the packaging, and sample submitted, subject article is a mixture of odoriferous substances in the form of a clear, colourless to light-yellow liquid. It is composed of linalool, citral, octanal, decanal, coumarin, citronellal, and cineole, among others. Packed in drums with net weights of 180 kg, subject article is used as a fragrance in the manufacture of detergent products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the 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 of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.90.00, 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. 266-2023 p.17

2	TCC (AR) NO.
	23-595

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.*



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AOCG Memo No. 206-2023 p.18

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10383 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-598
		3	DATE ISSUED
			22 September 2023

4 DESCRIPTION OF GOOD

"TOTALLAC SKIMMED MILK POWDER REPLACER"

Based on the product composition, safety data sheet, manufacturing 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 ingredient in the form of a white to yellow powder. It is composed of partly delactosed demineralized whey powder, casein protein, whey powders, whey protein concentrate, soy protein concentrate, lysine, methionine, and hydrolyzed potato protein. Packed in 25-kg bags, subject article is mixed with animal feeds at inclusion rates of 15-20% of calf diets, 20-25% of pig diets, and 3-5% of poultry diets.

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.

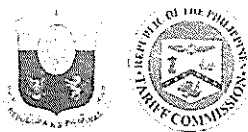
FOR THE COMMISSION

*Digitally signed*

MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 266-2023 p. 19


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10503 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 1604.11.10</p> <p>MFN - 15% ad valorem      ATIGA - Zero          AANZFTA - Zero              ACFTA - Zero          AHKFTA - 6% ad valorem    AIFTA - 5% ad valorem          AJCEPA - Zero                AKFTA - Zero          RCEP - 15% ad valorem</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-618</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">22 September 2023</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“IRVINS™ SMOKED CHEESE SALMON SKIN”</b></p> <p>Based on the product description, ingredient percentage, product label, photograph of product, and sample submitted, subject article is a crispy salmon skin preparation consisting of more than 50% (by weight) seasoned salmon skin, smoked cheese-flavoured oil, and smoked cheese seasoning powder. It is produced by mixing all ingredients, followed by oven drying, cooling and sorting, and packing. Subject article is packed in 80-g airtight aluminium pouches for retail sale.</p>	
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.04 of the AHTN 2022 covers, among others, prepared or preserved fish. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, fish, and their parts, prepared or preserved by other processes not provided for in headings 03.02 to 03.05, e.g., fish fillets merely covered with batter or bread crumbs, prepared milt and livers, finely homogenised fish and pasteurized or sterilized fish. All these products remain classified in the heading whether or not put up in airtight containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1604.11.10, 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>	
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AOCG Memo No. 266-2023 p. 20

2	TCC (AR) NO.
	23-618

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

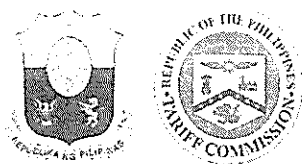
FOR THE COMMISSION

*Digitally signed*  


MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 266-2023 p. 21

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 1901.90.31</b></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;">23-656</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">22 September 2023</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“NESTLE® CARNATION® CONDENSADA SWEETENED CONDENSED CREAMER”</b></p> <p>Based on the product composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a sweet, cream-coloured, thick liquid composed of sugar, palm oil, milk powder, fresh milk, whey powder, maltodextrin, and stabilizer, among others. Packed in 388-g (300-mL) tin cans, subject article is ideal for use in making desserts and other food preparations.</p> <div style="text-align: right;">  </div>
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<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, milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats).</p> <p>The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 1901.90.31 state that filled milk is a product originating from raw milk, in any form, whether or not condensed, evaporated, concentrated, powdered, dried or desiccated which has been blended or compounded with any fat or oil other than milk fat.</p>
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AOCG Memo No. 266-2023 p. 22

2	TCC (AR) NO.
	23-656

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.31, 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:

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

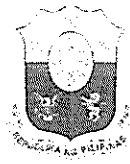
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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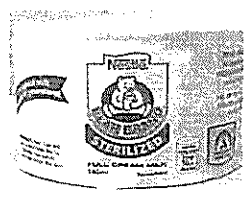


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**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 0401.20.10		23-658
	MFN - 3% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - Zero AJCEPA - Zero              AKFTA - 3% ad valorem RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			22 September 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"NESTLE® BEAR BRAND® STERILIZED FULL CREAM MILK"</b>
	<p>Based on the certificate of ingredients, manufacturing process flowchart, and photograph of the product submitted, subject article is a ready-to-drink sterilized unsweetened full cream milk containing water, fresh milk, skimmed milk powder, milk fat (3.2%, by weight), and emulsifier (soya lecithin). Subject article is packed in tin cans with a net volume of 140 mL.</p>
	
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>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 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. 206-2023 p. 24

2	TCC (AR) NO.
	23-658

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)	3	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

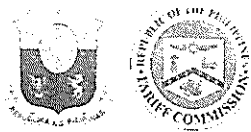
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 266-2023 p- 25

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 2309.90.20 MFN - Zero	23-660
	3   DATE ISSUED
	22 September 2023

4 | DESCRIPTION OF GOOD

“MAMAPRO LACTATING CONCENTRATE”

Based on the product specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a special nutrient feed preparation in the form of a beige powder with a neutral odor. It is composed of soya bean meal (toasted, genetically modified), calcium carbonate, monocalcium phosphate, soy protein concentrate, sodium chloride, magnesium oxide, sodium carbonate, refined shea oil, and refined palm kernel oil. Packed in 25-kg paper bags, subject article is mixed with lactating sow feeds at a rate of 50 kg per 1,000 kg of feeds.

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

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 266-2023 p. 26



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (OMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-661
		3	DATE ISSUED
			22 September 2023

4	<p style="text-align: center;"><b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“GESTOPRO GESTATING SOW CONCENTRATE”</b></p> <p>Based on the product specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a special nutrient feed preparation in the form of a beige powder with a neutral odor. It is composed of soya bean meal (toasted, genetically modified), calcium carbonate, sodium carbonate, magnesium oxide, sodium chloride, refined shea oil, and refined palm kernel oil. Packed in 25-kg paper bags, subject article is mixed with gestating sow feeds at a rate of 50 kg per 1,000 kg of feeds.</p>
5	<p style="text-align: center;"><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></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. 266-2023 p. 27

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>  <p style="text-align: center;"><b>AHTN 2106.90.99</b></p> <p>MFN - 7% ad valorem      ATIGA - Zero  AANZFTA - Zero              ACFTA - Zero  AHKFTA - 7% ad valorem    AIFTA - 7% ad valorem  AJCEPA - Zero                AKFTA - Zero  RCEP - Zero</p>	<b>2   TCC (AR) NO.</b> <p style="text-align: center;">23-672</p> <b>3   DATE ISSUED</b>  <p style="text-align: center;">22 September 2023</p>
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<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“PREMIX STRONG TWIN (PREMIX BLACK TWIN)”</b></p> <p>Based on the product composition, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product and packaging submitted, subject article is a powdered premix composed of sugar, non-dairy creamer, and iodized salt. Packed in 25-kg aluminium foil bags and in 112.5-kg polypropylene (PP) bags, subject article is used as an ingredient in the manufacture of instant coffee mixes.</p>
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<b>5   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. 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 2106.90.99, 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>
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AOCG Memo No. 266e-2023 p. 28

2	TCC (AR) NO.
	73-672

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)	7	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

*Digitally signed*  


MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 206-2023 p.29



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 2106.90.99		23-673
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - 7% ad valorem AJCEPA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero		22 September 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“PREMIX BROWN TWIN”</b></p> <p>Based on the product composition, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product and packaging submitted, subject article is a powdered premix composed of sugar, non-dairy creamer, foaming creamer, malt extract, skim milk powder, and artificial flavour, among others. Packed in 25-kg aluminium foil bags and in 112.5-kg polypropylene (PP) bags, subject article is used as an ingredient in the manufacture of instant coffee mixes.</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. 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 2106.90.99, 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>



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AOCG Memo No. 266-2023 p. 30

2	TCC (AR) NO.
	23-673

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)	7	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	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.



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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 2106.90.99</b></p> <p>MFN - 7% ad valorem                      ATIGA - Zero  AANZFTA - Zero                              ACFTA - Zero  AHKFTA - 7% ad valorem                  AIFTA - 7% ad valorem  AJCEPA - Zero                                AKFTA - Zero  RCEP - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-673</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">22 September 2023</p>
<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“PREMIX BROWN TWIN”</b></p> <p>Based on the product composition, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product and packaging submitted, subject article is a powdered premix composed of sugar, non-dairy creamer, foaming creamer, malt extract, skim milk powder, and artificial flavour, among others. Packed in 25-kg aluminium foil bags and in 112.5-kg polypropylene (PP) bags, subject article is used as an ingredient in the manufacture of instant coffee mixes.</p>	
<p><b>5   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 2106.90.99, 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>	



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AOCG Memo No. 266 - 2023 p. 32

2	TCC (AR) NO.
	23-673

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)	7	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	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.*

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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 3910.00.20 MFN - 1% ad valorem		23-699	
		3	DATE ISSUED
		22 September 2023	

## 4 DESCRIPTION OF GOOD

## "SILIKOPHEN® P80/X"

Based on the technical catalogue, manufacturing process description, regulatory and safety data sheets, technical background, and packaging information submitted, subject article is a non-reactive solution of methyl phenyl silicone resin in the form of a clear to hazy liquid. It is composed of polysiloxane, xylene, isobutanol, ethylbenzene, and methanol. Packed in 50-kg drums, subject article is used as an ingredient in the manufacture of heat-stable coatings for industrial facilities, protective coatings, and coatings for ovens, furnaces, pipelines, and incinerators.

## 5 REASONS FOR CLASSIFICATION

Note 6 (a) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to liquids and pastes, including dispersions (emulsions and suspensions) and solutions.

Heading 39.10 of the AHTN 2022 covers silicones in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the silicones of this heading are non-chemically defined products containing in the molecule more than one silicon-oxygen-silicon linkage, and containing organic groups connected to the silicon atoms by direct silicon-carbon bonds. They have a high stability and may be either liquid, semi-liquid or solid. The products include silicone oils, greases, resins and elastomers. Silicone resins are used mainly in the manufacture of varnishes, insulating or waterproof coatings, etc., where stability at high temperature is required. They are also used in the preparation of laminates with glass fibre, asbestos or mica as the reinforcing material, as flexible moulds and for electrical encapsulation.

In view thereof, subject article is classified under AHTN 2022 subheading 3910.00.20, 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  
Chairperson

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AOCG Memo No. 2023-2023 p. 34

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1109 of RA 10853 (OMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3824.99.70 MFN - 3% ad valorem		23-700	
		3	DATE ISSUED
		22 September 2023	

4 DESCRIPTION OF GOOD

"MIRTOGENOL®"

Based on the technical data sheet, manufacturing process flowchart, product label, technical catalogue, and photograph of the packaging submitted, subject article is a violet-brown powder composed of purified extracts of *Vaccinium myrtillus* fruit (CAS No. 84082-34-8) and *Pinus pinaster* bark (CAS No. 90082-75-0). Packed in plastic pails and cardboard drums containing 5-kg and 20-kg multilayered polyethylene bags, respectively, subject article is used as an ingredient for food supplements.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized 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 this heading covers, among others, chemical products and chemical or other preparations. With only three exceptions, this heading does not apply to separate chemically defined elements or compounds. 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. 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.

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.

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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# BUREAU OF CUSTOMS

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AOCG Memo No. 267-2023  
**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 :** 09 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 29 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-653	"TEGAZYME CONCENTRATE"	3507.90.00	MFN – 3% ad valorem
23-437	"UNITED UNI-C 99%"	2936.27.00	MFN – 1% ad valorem ACFTA - Zero* RCEP – Zero*
23-616	"IRVINS™ SALTED EGG FISH SKIN"	1604.19.30	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-617	"IRVINS™ SALTED EGG POTATO CHIPS"	2005.20.91	MFN – 7% ad valorem ATIGA – Zero* AAZNFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

*A Modernized and Credible Customs Administration That is Among the World's Best*

South Harbor, Gate 3, Port Area, Manila 1099

8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph



# BUREAU OF CUSTOMS

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*handwritten initials*

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AOCG Memo No. 267-2023 p.2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-695	"CORN GLUTEN FEED 18% - POWDER"	2303.10.90	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-701	"EUXYL® PE 9010"	3808.99.90	MFN – 3% ad valorem
23-703	"SEARUP® STILL"	2309.90.20	MFN - Zero
23-704	"FARMAXILIN 50 (AMOXICILLIN TRIHYDRATE)"	3003.10.10	MFN – 3% ad valorem
23-705	"LINCOFARM® TR"	3003.20.00	MFN – 3% ad valorem
23-706	"SPECTOMIX (SPECTINOMYCIN + LINCOMYCIN)"	3003.20.00	MFN – 3% ad valorem
23-707	"OXYVERM®"	3003.90.00	MFN – 3% ad valorem
23-708	"ROVAX®"	3004.20.91	MFN – 5% ad valorem
23-714	"SEPIFEED® PLUSX"	3824.99.99	MFN – 3% ad valorem
23-719	"PROTILAC (SKIMMED MILK POWDER REPLACER)"	2309.90.20	MFN – Zero
23-721	"L-VALINE – POWDER"	2922.49.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-728	"NESTLE® CERELAC® WHEAT BANANA & MILK (120 g AND 250 g)"	1901.10.99	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

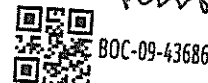
For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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AOCG Memo No. 267-2023 p. 3

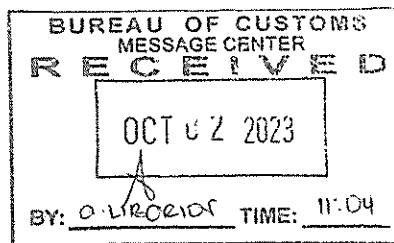


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-081

29 September 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 16 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-653, 23-437, 23-616, 23-617, 23-695, 23-701, 23-703, 23-704, 23-705, 23-706, 23-707, 23-708, 23-714, 23-719, 23-721, and 23-728, issued by this Commission on 29 September 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*

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

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AOCG Memo No. 267-2023 p. 4



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 3507.90.00 MFN - 3% ad valorem		22-653
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4 DESCRIPTION OF GOOD**

**“TEGAZYME CONCENTRATE”**

Based on the product specifications, manufacturing process flowchart, certificate of analysis, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is an enzyme premix with a high content of pentosanase (endo-1,4-beta-xylanase), derived from *Trichoderma Citrinoviride Bisset* (fungi strain). It has a wheat meal carrier and is in the form of a light-brown, dust-free, and free-flowing powder. Packed in 20-kg multi-ply paper bags with polyethylene (PE) inner liners, subject article is added to poultry and swine feeds at a rate of 70 to 100 grams per ton of animal feeds.

**5 REASONS FOR CLASSIFICATION**

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to according to, among others, their biological activity as amylases, lipases, proteases, etc. This heading includes enzymatic concentrates. These concentrates are generally obtained from either aqueous or solvent extracts of animal organs, of plants, of micro-organisms or of culture-broths (the latter derived from bacteria, moulds, etc.). These products, which may contain several enzymes in various proportions, can be standardised or stabilised. It should be noted that certain standardising or stabilising agents may already exist in the concentrates in variable quantities, deriving either from the fermentation liquor or from the clarifying or precipitating processes. The concentrates can be obtained, for example, in powder form by precipitation or freeze-drying or in granular form by using granulating agents or inert supports or carriers.

In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, 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

*Handwritten signature of 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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AOCG Memo No. 267-2023 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 2936.27.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-437	
		3	<b>DATE ISSUED</b>
		29 September 2023	

4 | **DESCRIPTION OF GOOD**

**“UNITED UNI-C 99%”**

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure feed-grade ascorbic acid in the form of a white to almost-white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons, subject article is administered by adding to swine and poultry feeds at a rate of 100 to 150 mg per 1 kg of finished feeds, for the prevention of ascorbic acid deficiency in animals and to aid in the synthesis of collagen (wound healing) and blood clotting.

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 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading may be stabilised for the purposes of preservation or transport, by coating with appropriate substance (e.g., gelatin, waxes or fats), whether or not plasticised, among others, provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

Furthermore, the products of this heading includes vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. It includes vitamin C (L- or DL-ascorbic acid (INN)). Ascorbic acid is contained in many foodstuffs of vegetable (fruit and green vegetables, potatoes, etc.) or animal (liver, spleen, adrenal glands, brains, milk, etc.) origin; it can be extracted from lemon juice, green and red peppers, green aniseed leaves, and from residual liquors from the treatment of agave fibres. Nowadays, it is obtained almost exclusively by synthesis. It is a white crystalline powder, fairly stable in dry air, and acts as a strong reducing agent.

2	TCC (AR) NO.
	23-437

In view thereof, subject article is classified under AHTN 2022 subheading 2936.27.00, 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 Certificate of Origin (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)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 1604.19.30</b></p> <p>MFN - 15% ad valorem      ATIGA - Zero  AANZFTA - Zero              ACFTA - Zero  AHKFTA - 6% ad valorem    AIFTA - Zero  AJCEPA - Zero                AKFTA - Zero  RCEP - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-616</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">29 September 2023</p>
<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“IRVINS™ SALTED EGG FISH SKIN”</b></p> <p>Based on the product specifications, product composition, manufacturing process flowchart, product label, and sample submitted, subject article is a crispy fish skin preparation consisting of more than 50% (by weight) seasoned fish skin, with salted egg yolk, seasoning powder, buttery spread, curry leaves, and bird's eye chili. It is produced by mixing all ingredients, followed by oven drying, cooling and sorting, and packing. Subject article is packed in 50-g, 80-g, 95-g, 105-g, 210-g, 230-g, and 300-g aluminium stand-up pouches; and in 30-g aluminium pillow pouches.</p> 	
<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.04 of the AHTN 2022 covers, among others, prepared or preserved fish. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, fish, and their parts, prepared or preserved by other processes not provided for in headings 03.02 to 03.05, e.g., fish fillets merely covered with batter or bread crumbs, prepared milt and livers, finely homogenised fish and pasteurised or sterilised fish. All these products remain classified in the heading whether or not put up in airtight containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1604.19.30, 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.
	23-616

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)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

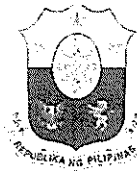
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

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**

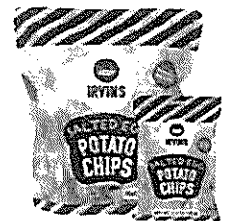
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
 Pursuant to Section 1100 of RA 10863 (CMTA)

<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 2005.20.91</b>		<b>23-617</b>
	MFN - 7% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - 7% ad valorem AJCEPA - Zero              AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>29 September 2023</b>

**4 DESCRIPTION OF GOOD**

**“IRVINS™ SALTED EGG POTATO CHIPS”**

Based on the product specifications, manufacturing process flowchart, product label, and sample submitted, subject article is fried potato chips seasoned with salted egg yolk, seasoning powder, buttery spread, curry leaves, and bird's eye chili. Subject article is packed in 50-g, 80-g, 95-g, 105-g, 210-g, 230-g, and 300-g aluminium stand-up pouches; and in 30-g aluminium pillow pouches.



**5 REASONS FOR CLASSIFICATION**

Note 3 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

Heading 20.05 of the AHTN 2022 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state these products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).

In view thereof, subject article is classified under AHTN 2022 subheading 2005.20.91, 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:




2	TCC (AR) NO.
23-617	

<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)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

*Digitally signed*  


**MARILOU P. MENDOZA**  
 Chairperson

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  AHTN 3808.99.90 MFN - 3% ad valorem	<b>2   TCC (AR) NO.</b> 23-701
	<b>3   DATE ISSUED</b> 29 September 2023

<b>4   DESCRIPTION OF GOOD</b>  "EUXYL® PE 9010"  Based on the chemical composition of ingredients, safety data sheet, manufacturing process flowchart, product brochure, and packaging information submitted, subject article is an antimicrobial cosmetic preservative in the form of a colorless liquid composed of 2-phenoxyethanol and ethylhexylglycerin. It has a broad-spectrum antimicrobial activity effective against bacteria, yeast, and molds. Packed in 100-mL packaging and in 200-kg drums, subject article is used for the preservation of cosmetics and toiletries such as creams, lotions, serums, shampoos, body wash, and wet wipes.
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<b>5   REASONS FOR CLASSIFICATION</b>  Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here.  In view thereof, subject article is classified under AHTN 2022 subheading 3808.99.90, 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.  <div style="text-align: right;">                     FOR THE COMMISSION  <i>Digitally signed</i>    <b>MARILOU P. MENDOZA</b>                      Chairperson                 </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>
	AHTN 2309.90.20 MFN - Zero		23-703
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4 DESCRIPTION OF GOOD**

**"SEARUP® STILL"**

Based on the brochure, product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, formulation, analysis report, and product label submitted, subject article is a solution for animal drinking water. It is composed of algae extract; polyoxyethylene (20) sorbitan monooleate; vitamins A, B<sub>1</sub>, B<sub>6</sub>, D<sub>3</sub>, and E; fatty acid esterified with glycerol (MCT); L-lysine monohydrochloride; and niacinamide, among others. It is used as a complementary feed for animals to improve their immune system during convalescence and risk periods, and during the reproductive phase, and to redress imbalances and possible deficiencies in animal diet. Packed in 1-L and 5-L cans, subject article is added at a dosage of 0.5 to 1 mL per liter of animal drinking water or per 10 kg of live animal weight, per day.

**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). 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.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

*Marilou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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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 3003.10.10 MFN - 3% ad valorem		23-704
		3	<b>DATE ISSUED</b>
			29 September 2023

**4 DESCRIPTION OF GOOD**

**"FARMAXILIN 50 (AMOXICILLIN TRIHYDRATE)"**

Based on the technical specifications of finished product, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), product brochure, unit dose and batch formulation, manufacturing process, and product label submitted, subject article is a white to slightly-yellowish antibacterial/anti-infective feed premix powder containing 50 g amoxicillin (as amoxicillin trihydrate) per 100 g of feed premix. It is indicated for the treatment of diseases in poultry and swine caused by *Salmonella typhimurium*, *Salmonella enteritidis*, *Pasteurella multocida*, *Streptococcus pyogenes*, and *Staphylococcus aureus*, among others. Packed in 20-kg polyethylene bags, subject article is to be diluted in drinking water and mixed in feeds at a dosage of 20 mg amoxicillin per kilogram of animal body weight per day, for five to seven consecutive 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 3003.10.10, 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

*Handwritten signature*  
Digital Sign

**MARILOU P. MENDOZA**  
Chairperson

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AOCG Memo No. 267-2023 p. 15



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3003.20.00 MFN - 3% ad valorem</p>	<p>2   TCC (AR) NO.</p> <p style="text-align: center;">23-705</p> <p>3   DATE ISSUED</p> <p style="text-align: center;">29 September 2023</p>
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4 | DESCRIPTION OF GOOD

"LINCOFARM® TR"

Based on the product specifications, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), product label, and material safety data sheet submitted, subject article is a white to almost white antibacterial/anti-infective feed premix powder. It contains 44 g lincomycin (active ingredient) per 100 g of feed premix, and butylhydroxytoluene (BHT), butylparaben, and lactose (excipients). It is indicated for the prevention and treatment of swine proliferative enteropathy caused by *Lawsonia intracellularis* and for the prevention of necrotic enteritis in poultry. Packed in 25-kg low-density polyethylene (LDPE) bags, subject article is added to feeds or to drinking water of poultry and swine at a rate of 5 mg to 10 mg lincomycin per kilogram of body weight per day, for seven to 21 days, depending on the animal's condition.

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.

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		23-706
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SPECTOMIX (SPECTINOMYCIN + LINCOMYCIN)”</b>
	<p>Based on the technical specifications of finished product, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), product brochure, unit dose and batch formulation, manufacturing process, material safety data sheet, and product label submitted, subject article is an antibacterial/anti-infective feed premix in the form of a white to yellowish powder. It contains 22 g spectinomycin (as sulfate tetrahydrate) and 22 g lincomycin (as lincomycin hydrochloride) per 100 g feed premix. It is indicated for the prevention and treatment of porcine proliferative enteropathy caused by <i>Lawsonia intracellularis</i> and diseases in broilers and broiler breeders caused by <i>Escherichia coli</i>, <i>Salmonella enteritidis</i>, and <i>Clostridium perfringens</i>. Packed in 25-kg low-density polyethylene (LDPE) bags, subject article is added to poultry and swine feeds at a dosage of 5 to 10 mg of the combined active ingredients, per kilogram of body weight per day, for seven to 21 days, depending on the animal's condition.</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.</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.</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>Digitally signed</i> </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 3003.90.00 MFN - 3% ad valorem		23-707
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4 | DESCRIPTION OF GOOD**

**“OXYVERM®”**

Based on the product specifications, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), product brochure, unit dose and batch formulation, manufacturing process, and product label submitted, subject article is an anthelmintic/antiparasitic feed premix in the form of a white to almost white powder. It contains 10 g oxbendazole (active ingredient) per 100 g feed premix powder, and calcium carbonate (excipient). Packed in 10-kg low density polyethylene (LDPE) plastic buckets, subject article is to be added to swine and poultry feeds for the treatment of gastrointestinal verminosis and prophylaxis of swine parasites such as *Oesophagostomum spp.*, *Trichuris suis*, *Ascaris suum*, *Hyostrongylus rubidus*, and *Strongyloides ransomi*; and poultry parasites such as *Ascaridia galli* and *Heterakis gallinarum*.

**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 3003.90.00, 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

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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## REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.20.91 MFN - 5% ad valorem		23-708
		3	DATE ISSUED
			29 September 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"ROVAX®"</b></p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product specifications, product label, certificate of analysis, and other technical information submitted, subject article is an antibacterial/anti-infective feed premix in the form of a white to almost white powder containing 50 g valnemulin (active ingredient) per 100 g of feed premix, and precipitated silica and calcium carbonate (excipients). It is indicated for the treatment of infections caused by <i>Mycoplasma gallisepticum</i> and <i>Mycoplasma synoviae</i> in poultry; and <i>Mycoplasma hyopneumoniae</i>, <i>Mycoplasma hyorhinis</i>, <i>Actinobacillus pleuropneumoniae</i>, <i>Haemophilus parasuis</i>, <i>Pasturella multocida</i>, and <i>Streptococcus suis</i> in swine. Packed in 300-g sachets and 7-kg buckets, subject article is added to poultry and swine feed at 10 mg per kilogram live weight per day for five to seven consecutive days.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.91, 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: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>Digitally signed</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)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 3824.99.99 MFN - 3% ad valorem		23-714
		3	<b>DATE ISSUED</b>
			29 September 2023

## 4 DESCRIPTION OF GOOD

## "SEPIFEED® PLUSX"

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), product brochure, production process flowchart, safety data sheet, product label, and photograph of the product submitted, subject article is a mycotoxin adsorbing agent for animal feeds composed of a mixture of smectite and sepiolite, in the form of a grey powder. Packed in 25-kg bags, subject article is added to animal feeds at a dosage of 0.5 to 3 kg per ton of poultry and swine feeds, and at 10 to 50 g per animal per day for ruminants, for the control and treatment of mycotoxins.

## 5 REASONS FOR CLASSIFICATION

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.

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.

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.*





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		23-719
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4 | DESCRIPTION OF GOOD**

**“PROTILAC (SKIMMED MILK POWDER REPLACER)”**

Based on the certificate of analysis, product information and material safety data sheets, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and product label submitted, subject article is a milk-based feed supplement in the form of a light creamy powder. It is composed of nutrients (crude protein, crude fat, ashes, fiber, and lactose) and amino acids (lysine, methionine, methionine + cystine, tryptophane, cystine, threonine, histidine, isoleucine, arginine, glycine, alanine, valine, and leucine). Packed in 25-kg bags, subject article is mixed with other feed components at an inclusion level of 3 to 25%, as a source of protein, energy, and lactose for piglets, calves, and poultry.

**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

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

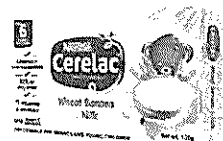
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1901.10.99		23-728
	MFN - 5% ad valorem      ATIGA - Zero		
	AANZFTA - Zero            ACFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
	AHKFTA - Zero            AIFTA - Zero		
	AJCEPA - Zero            AKFTA - Zero		29 September 2023
	RCEP - Zero		

**4 | DESCRIPTION OF GOOD**

**“NESTLÉ® CERELAC® WHEAT BANANA & MILK (120 g and 250 g)”**

Based on the certificate of ingredients, manufacturing process flowchart, and photograph of the product submitted, subject article is an infant cereal preparation made from wheat flour, skimmed milk powder, banana puree, sugar, vegetable oils, minerals, fish oil powder, vitamins, vanillin, and probiotics (*Bifidobacterium lactis*). Packed for retail sale in cartons with a net weight of 120 grams or 250 grams, subject article is to be mixed with water and is recommended for infants and young children from six months up to two years old.



**5 | REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % 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 this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.

Furthermore, the preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.99 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:



2	TCC (AR) NO.
	23-728

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*  
Digitaly 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.*





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 268-2023

## 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 : 09 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 04 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-684	"L-LYSINE MONOHYDROCHLORIDE FEED GRADE – POWDER"	2922.41.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-685	"L-ISOLEUCINE – POWDER"	2922.49.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-687	"L-TRYPTOPHAN – POWDER"	2933.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-694	"GELPRO – PORC MEAT MEAL 58% - POWDER"	2309.90.20	MFN – 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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8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph

AOCG Memo No. 268-2023 p. 2



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BOC-09-43754

REPUBLIC OF THE PHILIPPINES

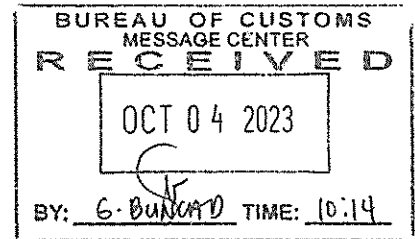
TARIFF COMMISSION

TCOC Ref. No. 23-082

04 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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-684, 23-685, 23-687, and 23-694, issued by this Commission on 04 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

*10/5*  
*3:15*

*10.5.23*  
*9:52*

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
#6538  
Arrm 3:00  
TIME 3:00-3:20

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)



04 OCT 2023



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	AHTN 2922.41.00 MFN - Zero ACFTA - Zero RCEP - Zero	2	TCC (AR) NO.
				23-684
			3	DATE ISSUED
				04 October 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"L-LYSINE MONOHYDROCHLORIDE FEED GRADE - POWDER"</b></p> <p>Based on the product specifications, manufacturing 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 pure feed-grade L-lysine monohydrochloride (<math>C_6H_{14}N_2O_2 \cdot HCl</math>) in the form of a white or light-brown crystalline powder. Packed in 25-kg bags, subject article is added to swine and poultry feeds at a rate of 100 to 300 grams per ton of feeds, to supplement the lysine requirement in low lysine grain and cereal diets to improve animal carcass quality and growth.</p>
5	REASONS FOR CLASSIFICATION
	<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 29.22 of the AHTN 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes amino-acids and their esters; salts thereof. These compounds contain one or more carboxylic acid functions and one or more amine functions. Anhydrides, halides, peroxides and peroxyacids of carboxylic acids are regarded as acid functions. The amino-acids classified under this heading with their esters, salts and substitution derivatives include lysine (diamino-<i>n</i>-hexanoic acid)*. Colourless crystals. A cleavage product of silk gum and other proteins.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2922.41.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <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>





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AOCG Memo No. 268-2023 p. 4

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of R.A. 10963 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p>AHTN 2922.49.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p>23-685</p> <p><b>3   DATE ISSUED</b></p> <p>04 October 2023</p>
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**4 | DESCRIPTION OF GOOD**

**“L-ISOLEUCINE - POWDER”**

Based on the product specifications, manufacturing 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 L-isoleucine, 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 330 to 400 grams per ton of feeds as a feed supplement.


**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 29.22 of the AHTN 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes amino-acids and their esters, salts thereof. These compounds contain one or more carboxylic acid functions and one or more amine functions. Anhydrides, halides, peroxides and peroxyacids of carboxylic acids are regarded as acid functions. The amino-acids classified under this heading with their esters, salts and substitution derivatives include leucine (*α*-aminoisocaproic acid). Obtained by hydrolysis of proteins; white opalescent crystals. Isoleucine.

In view thereof, the subject article is classified under AHTN 2022 subheading 2922.49.00, 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.

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

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

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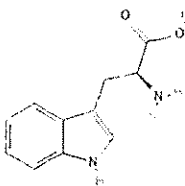


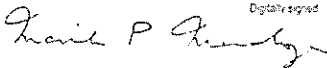
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

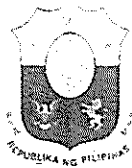
Paragraph Section 1103 of RA 10083 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2933.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-687
		3	DATE ISSUED
			04 October 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"L-TRYPTOPHAN - POWDER"</b></p> <p>Based on the product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is pure feed-grade L-tryptophan in the form of a white to pale-brownish powder. Packed in 25-kg bags, subject article is used as a feed supplement and is added at an inclusion rate of 400 g per ton of feeds. It has the following chemical structure:</p> <div style="text-align: center;">  </div>

5	REASONS FOR CLASSIFICATION
	<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 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, other heterocyclic compounds with nitrogen hetero-atom(s) only. This part includes, <i>inter alia</i>, indole. Found in coal tar, but usually obtained by synthesis. Small crystalline leaves; colourless or very faintly yellow, turning red on exposure to air or light. A pronounced faecal odour when impure, but smells strongly of flowers when purified. Used for the preparation of synthetic perfumes and in medicine.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2933.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION    <small>Digitally signed</small>  <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)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-694
		3	<b>DATE ISSUED</b>
			04 October 2023

4	<b>DESCRIPTION OF GOOD</b>
	<p><b>“GELPRO - PORC MEAT MEAL 58% - POWDER”</b></p> <p>Based on the specification sheet, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a protein-rich feed ingredient made from pork meat and bones. It is in the form of a brown powder containing 58% (minimum) crude protein. Packed in 25-kg bags, subject article is mixed with animal feeds as a source of digestible nutrients, such as protein.</p>

5	<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 <small>Digitally signed</small> <i>MariLou P. Mendoza</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>





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

ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

**RECEIVED**

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 269-2023

DATE & TIME: 10-13-23<sup>AM</sup>

BOC-09-43781

**MEMORANDUM**

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**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 FEED MY STARVING CHILDREN TO**  
**INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.**  
**(ICMFI)**

**DATE :** **10 October 2023**

Forwarding the herein attached letters from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Edgardo Sta. Ana, Logistics 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
29 September 2023	MSMU 7177627	UL-0819144	Donated Foodstuff-FMSC Meal01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 Boxes	Earliest of which is August 2026
29 September 2023	MSMU 6498480	UL-0819045	Donated Foodstuff-FMSC Meal01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 Boxes	Earliest of which is August 2026



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 269-2023 p.2

MASTER COPY *hnd*

29 September 2023	CAAU 5677689	UL- 4698173	Humanitarian Aid Cargo: Dehydrated Rice-Soy Casseroles	1,320 boxes	14 Jan 2025 15 Jan 2025 17 Jan 2025
-------------------------	-----------------	----------------	--	----------------	--

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.





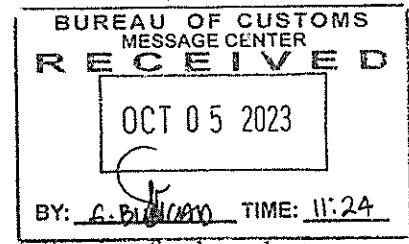
Republic of the Philippines  
Department of Health  
**FOOD AND DRUG ADMINISTRATION**

**MASTER COPY**  
BAGONG PILIPINAS

29 September 2023



**MR. EDGARDO STA. ANA**  
ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
ICM Building, Lizares Avenue,  
Brgy. 39, Bacolod City



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at ICM Building, Lizares Avenue, Brgy. 39, Bacolod City:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is August 2026
Container Number MSMU 7177627	Seal Number UL-0819144	

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.

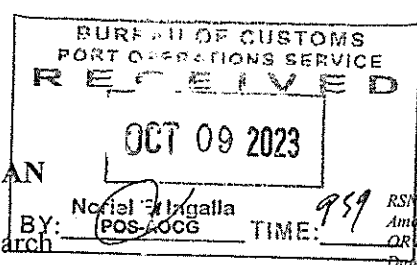
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use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

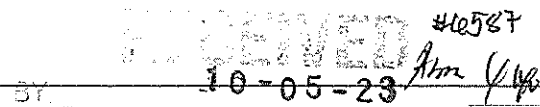


BY: Noriel M. Ingalla RSN: 959  
POS-LOGS TIME: 11:24  
Date: 10/09/2023  
hmr/asa

20230919084808  
PHP 510  
90000  
20 Sept 2023

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

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
PORT OPERATIONS SERVICE



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

Trunk Line +63 2 857 1900

Fax +63 2 807 0751



Management System  
ISO 9001:2015





Republic of the Philippines  
Department of Health  
FOOD AND DRUG ADMINISTRATION

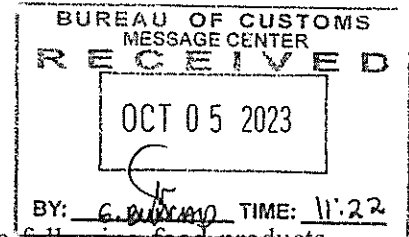


29 September 2023



BOC-09-43782

**MR. EDGARDO STA. ANA**  
ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
ICM Building, Lizares Avenue,  
Brgy. 39, Bacolod City



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at ICM Building, Lizares Avenue, Brgy. 39, Bacolod City:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is August 2026
Container Number MSMU 649848-0	Seal Number UL-0819045	

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.

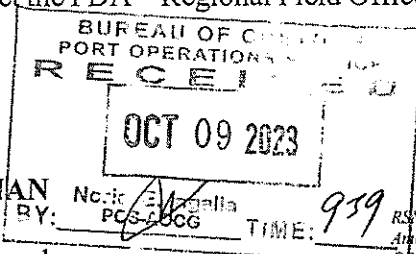
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use 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: 20230919084516  
Amount: PhP 510  
QR Number: 11000  
Date: 20 Sept 2023

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

#6593  
NO-05-28





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

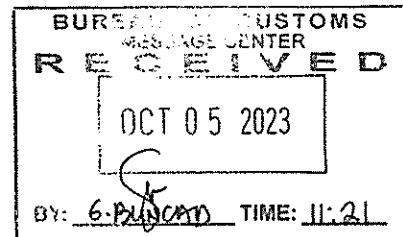


29 September 2023



BOC-09-43783

**MR. EDGARDO STA. ANA**  
ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
ICM Building, Lizares Avenue,  
Brgy. 39, Bacolod City



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at ICM Building, Lizares Avenue, Brgy. 39, Bacolod City:

Product Name	Quantity	Expiry Date
Humanitarian Aid Cargo:	1,320 boxes	14 Jan 2025
Dehydrated Rice-Soy Casseroles		15 Jan 2025
		17 Jan 2025
Container Number CAAU 5677689	Seal Number UL-4698173	

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.

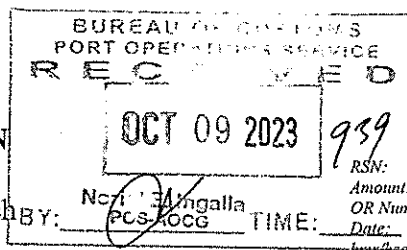
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use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

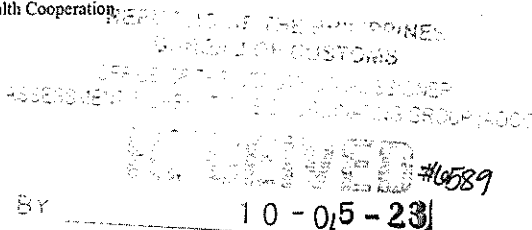
Very truly yours,

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



20230920170335  
PHP 510  
80000  
21 Sept 2023

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





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

ASSESSMENT AND OPERATIONS COORDINATING GROUP (AOCG)



from 3-05

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

DATE & TIME:

10-13-23

AOCG Memo No. 270-2023

BOC-09-43785

## 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  
PHARMACEUTICAL PRODUCTS FROM CHRONIC CARE  
INTERNATIONAL (CCI) TO UNBOUND QUEZON PROJECT  
FOUNDATION, INC. (UQPFI)**

DATE : 10 October 2023

Forwarding the herein attached letter dated 05 September 2023 from Jesusa Joyce N. Cirunay, RPh, Director IV, Center for Drug Regulation and Research, FDA addressed to Marivic G. Ihap, Project Coordinator, Unbound Quezon Project Foundation, Inc. recommending clearance for the release of donated pharmaceutical products from CCI to UQPFI

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Atenolol 50 mg Tablet [Atenokant-50] <b>Packaging:</b> White HDPE Bottle x 1000's <b>Manufactured by:</b> S Kant Healthcare Ltd. Plot No. 1802-1805, G.I.D.C. Phase III, Vapi-396 195, Gujarat, India <b>Storage conditions:</b> Store at temperatures not exceeding 30°C	AX22010	September 2025	8,000 tablets
Metformin 500 mg Film Coated Tablet <b>Packaging:</b> White HDPE Bottle x 1000's <b>Manufactured by:</b> Medopharm Private Limited No. 50, Kayarambedu Village, Guduvanchery-603-202, Tamil Nadu, India <b>Storage conditions:</b> Store at temperatures not exceeding 30°C	23MB089	January 2026	85,000 film coated tablets
Simvastatin 20 mg Film Coated Tablet			



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 270-2023 p. 2

MASTER COPY

<b>Packaging:</b> Blister Pack x14's (Box of 28's) <b>Manufactured by:</b> Medreich Limited No. 4/3, Avalahalli, Anjanapura Post, Kanakapura Road, Bengaluru-560 062, India <b>Storage conditions:</b> Store at temperatures not exceeding 30°C	B21660	November 2025	50,008 film coated tablets
<b>Hydrochlorothiazide 25 mg Tablet</b> <b>Packaging:</b> Blister Pack x 10's (Box of 100's) <b>Manufactured by:</b> Medopharm No. 34-B, Industrial Area, Malur- 563 160, Kolar District, Karnataka, India <b>Storage conditions:</b> Store at temperatures not exceeding 30°C	22K040	October 2025	18,000 tablets
<b>Amlodipine (as Besylate) 5 mg Tablet</b> <b>Packaging:</b> Blister Pack x 10's (Box of 100's) <b>Manufactured by:</b> Medopharm No. 34-B, Industrial Area, Malur- 563 160, Kolar District, Karnataka, India <b>Storage conditions:</b> Store at temperatures not exceeding 30°C	23MA048	December 2025	10,000 tablets
<b>Glibenclamide 5 mg Tablet</b> <b>Packaging:</b> White HDPE Bottle x 1000's <b>Manufactured by:</b> Medopharm No. 34-B, Industrial Area, Malur- 563 160, Kolar District, Karnataka, India <b>Storage conditions:</b> Store at temperatures not exceeding 30°C	22MH091	July 2025	30,000 tablets
<b>Gabapentin 300 mg Capsule</b> <b>Packaging:</b> White HDPE Bottle x 500's <b>Manufactured by:</b> Apotex Inc. 150 Signet Drive, Toronto Ontario, Canada <b>Storage conditions:</b> Store at temperatures not exceeding 30°C	TT5187	February 2025	2,000 Capsules
<b>Lisinopril 20 mg Tablet</b> <b>Packaging:</b> Alu/PVC Blister Pack x 10's (Box of 100's) <b>Manufactured by:</b> Apotex Inc. 150 Signet Drive, Toronto Ontario, Canada <b>Storage conditions:</b> Store at temperatures not exceeding 30°C	TK3635	February 2025	16,000 tablets
<b>Pioglitazone (as Hydrochloride) 30 mg Tablet</b> <b>Packaging:</b> Blister Pack x 10's (Box of 100's) <b>Manufactured by:</b> Apotex Inc.	TM3705	June 2025	12,000 tablets



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 270-2023 p-3

MASTER COPY *hrrr*

150 Signet Drive, Toronto Ontario, Canada <b>Storage conditions:</b> Store at temperatures not exceeding 25°C			
Candesartan cilexetil 16 mg Tablet <b>Packaging:</b> Alu-PVC/PVDC Blister Pack x 7's (Box of 56's) <b>Manufactured by:</b> Generis Farmaceutica, S.A. Rua Joao De Deus, 19-Venda Nova 2700-487 Amadora, Portugal <b>Storage conditions:</b> Store at temperatures not exceeding 30°C	23BN134D	March 2025	15,008 tablets

The release of the said donated pharmaceutical products, intended for patients, with chronic diseases, 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**

DEPARTMENT OF CUSTOMS  
 PORT OPERATIONS SERVICE  
**BUREAU OF CUSTOMS**  
 MANDALAY CITY  
 OCT 09 2023  
 BY: Noel E. Angolina  
 ROS-AOCG TIME: 9:39  
 09-43785

05 September 2023

**MARIVIC G. IHAP**  
 Project Coordinator  
**Unbound Quezon Project Foundation, Inc.**  
 24 Don Gregorio Street, Don Antonio Heights,  
 Holy Spirit, Quezon City

**BUREAU OF CUSTOMS**  
 MESSAGE CENTER  
**RECEIVED**  
 OCT 05 2023  
 BY: O. LIBORIAS TIME: 11:22

**Subject: Clearance of Foreign Drug Donations**

Dear Ms. Ihap:

Please be informed that this Office recommends clearance for the release of the following products as donation by the *Chronic Care International* – 12370 Rose Lane Omaha, Nebraska 68154, USA to the *Unbound Quezon Project Foundation, Inc.* located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
Atenolol 50 mg Tablet [Atenokant-50] Packaging: White HDPE Bottle x 1000's Manufactured by: S Kant Healthcare Ltd. Plot No. 1802-1805, G.I.D.C. Phase III, Vapi-396 195, Gujarat, India Storage conditions: Store at temperatures not exceeding 30°C.	AX22010	September 2025	8,000 tablets
Metformin 500 mg Film Coated Tablet Packaging: White HDPE Bottle x 1000's Manufactured by: Medopharm Private Limited No. 50, Kayarambedu Village, Guduvanchery-603 202, Tamil Nadu, India Storage conditions: Store at temperatures not exceeding 30°C.	23MB089	January 2026	85,000 film coated tablets
Simvastatin 20 mg Film Coated Tablet Packaging: Blister Pack x 14's (Box of 28's) Manufactured by: Medreich Limited No. 4/3, Avalahalli, Anjanapura Post, Kanakapura Road, Bengaluru-560 062 India Storage conditions: Store at temperatures not exceeding 30°C.	B21660	November 2025	50,008 film coated tablets
Hydrochlorothiazide 25 mg Tablet Packaging: Blister Pack x 10's (Box of 100's) Manufactured by: Medopharm No. 34-B, Industrial Area, Malur- 563 160, Kolar District, Karnataka, India Storage conditions: Store at temperatures not exceeding 30°C.	22K040	October 2025	18,000 tablets
Amlodipine (as Besylate) 5 mg Tablet Packaging: Blister Pack x 10's (Box of 100's) Manufactured by: Medopharm No. 34-B, Industrial Area, Malur- 563 160, Kolar District, Karnataka, India Storage conditions: Store at temperatures not exceeding 30°C.	23MA048	December 2025	10,000 tablets

BY: Man 4'40



Glibenclamide 5 mg Tablet Packaging: White HDPE Bottle x 1000's Manufactured by: Medopharm No. 34-B, Industrial Area, Malur- 563 160, Kolar District, Karnataka, India Storage conditions: Store at temperatures not exceeding 30°C.	22MH091	July 2025	30,000 tablets
Gabapentin 300 mg Capsule Packaging: White HDPE Bottle x 500's Manufactured by: Apotex Inc. 150 Signet Drive, Toronto Ontario, Canada Storage conditions: Store at temperatures not exceeding 30°C.	TT5187	February 2025	2,000 capsules
Lisinopril 20 mg Tablet Packaging: Alu/PVC Blister Pack x 10's (Box of 100's) Manufactured by: Apotex Inc. 150 Signet Drive, Toronto Ontario, Canada Storage conditions: Store at temperatures not exceeding 30°C.	TK3635	February 2025	16,000 tablets
Pioglitazone (as hydrochloride) 30 mg Tablet Packaging: Blister Pack x 10's (Box of 100's) Manufactured by: Apotex Inc. 150 Signet Drive, Toronto Ontario, Canada Storage conditions: Store at temperatures not exceeding 25°C.	TM3705	June 2025	12,000 tablets
Candesartan cilexetil 16 mg Tablet Packaging: Alu-PVC/PVDC Blister Pack x 7's (Box of 56's) Manufactured by: Generis Farmaceutica, S.A. Rua Joao de Deus, 19-Venda Nova 2700-487 Amadora, Portugal Storage conditions: Store at temperatures not exceeding 30°C.	23BN134D	March 2025	15,008 tablets

The release of said donated pharmaceutical products, intended for patients with chronic diseases, 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 ~~18~~ 2016-005

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

Amt. Paid: PHP 5,100.00  
OR#: Ref# 62923615146  
Date: 29 June 2023



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

Bienvenido Y. Rubio  
Commissioner, Bureau of Customs





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 271-2023

MASTER COPY  
BOC-09-43780 *hmt*

## MEMORANDUM

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

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

**RECEIVED**

BY: Amr 3' H

DATE & TIME: 10-13-23

**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 FOOD  
PRODUCTS FROM RISEN SAVIOR MISSIONS TO ASSISI  
DEVELOPMENT FOUNDATION, INC.

**DATE :** 10 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 8508460	UL-0819135	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.



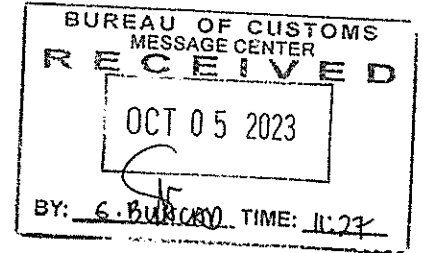
Republic of the Philippines  
Department of Health  
FOOD AND DRUG ADMINISTRATION



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 8508460		Seal Number UL-0819135

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.

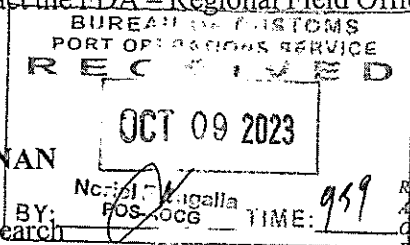
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use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



BY: N. Magalla TIME: 9:59  
NCR/OSA  
POS-AOCG

20230919082505  
PHP 510  
75400  
20 Sept 2023

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

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
PORT OPERATIONS SERVICE



BY: Anna Y. M.  
DATE & TIME: 10-05-23





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

MASTER COPY

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 272-2023  
**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 :** 10 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 06 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-638	"CALCIUM PROPIONATE"	2915.50.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-677	"SULFADIAZINE SODIUM 99%"	2935.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-682	"COPPER SULFATE"	2833.25.00	MFN – 1% ad valorem
23-683	"UNITED CHG 1300 13%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-696	"CRUDE LECITHIN OIL – LIQUID"	2923.20.11	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-723	"PIGIPRO 22/14 (SKIMMED MILK POWDER REPLACER)"	2309.90.20	MFN - Zero

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 272-2023 p. 2



MASTER COPY *mt*



BOC-09-43853

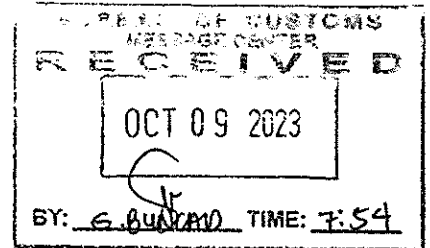
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-083

06 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-638, 23-677, 23-682, 23-683, 23-696 and 23-723, issued by this Commission on 06 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.

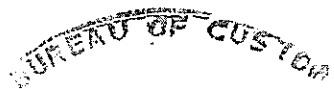
Very truly yours,

*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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BY: *Carly*  
DATE: 10.9.23

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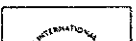
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OF ATTORNEY (AOCG)

*7/16/20*

*Anna J. S.*

10-09-23

*10/10*  
*9:00*





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 2915.50.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-638
		<b>3</b>	<b>DATE ISSUED</b>
			06 October 2023

**4 DESCRIPTION OF GOOD**

**“CALCIUM PROPIONATE”**

Based on the product composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product quality report, product label, and photograph of the packaging submitted, subject article is pure calcium propionate (calcium salt of propionic acid) in the form of a white crystal powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added at a dosage of 1 to 3 kg per ton of livestock and poultry feeds, to prevent mould growth on feeds and grains, and to improve the quality and shelf life of feeds.

**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 29.15 of the AHTN 2022 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products. This includes propionic acid (CH<sub>3</sub>CH<sub>2</sub>COOH) and its salts and esters.

In view thereof, subject article is classified under AHTN 2022 subheading 2915.50.00, 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

*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 2935.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-677
		3	<b>DATE ISSUED</b>
			06 October 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>"SULFADIAZINE SODIUM 99%"</b>
	<p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is pure feed-grade sulfadiazine sodium (C<sub>10</sub>H<sub>9</sub>N<sub>4</sub>NaO<sub>2</sub>S) in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to feeds at a dosage of 50 to 100 grams per ton of poultry and swine feeds, for five to seven days, for the treatment of infections in the respiratory, alimentary, and urogenital tracts caused by microorganisms susceptible to sulfadiazine sodium such as <i>Staphylococci</i>, <i>Streptococci</i>, <i>Escherichia coli</i>, and <i>Klebsiella spp.</i> It has the following chemical structure:</p>

5	<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 29.35 of the AHTN 2022 covers sulphonamides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that sulphonamides have the general formula (R<sup>1</sup>SO<sub>2</sub>NR<sup>2</sup>R<sup>3</sup>) where R<sup>1</sup> is an organic radical of varying complexity having a carbon atom directly attached to the SO<sub>2</sub> group and R<sup>2</sup> and R<sup>3</sup> are either : hydrogen, another atom or an inorganic or organic radical of varying complexity (including double bonds or rings). Many are used in medicine as powerful bactericides. They include, <i>inter alia</i>, sulphadiazine (INN) or <i>p</i>-aminobenzenesulphonamidopyrimidine.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2935.90.00, 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> Digitally signed</p> <p><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>



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AOCG Memo No. 272-2023 p.5

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 2833.25.00 MFN - 1% ad valorem	23-682
	3   DATE ISSUED  06 October 2023

4 | DESCRIPTION OF GOOD

“COPPER SULFATE”

Based on the product specifications, product label, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is pure feed-grade copper sulphate pentahydrate (CuSO<sub>4</sub>·5H<sub>2</sub>O) in the form of a light-blue to grey-blue free-flowing crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is added to poultry, swine, and cattle feeds, at a rate of 15 to 31.5 kg per ton of feeds, for the treatment of copper sulfate deficiency (e.g., anemia, impaired feather development, slow growth).

5 | REASONS FOR CLASSIFICATION

Note 1 (a) to Chapter 28 of 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.

Heading 28.33 of AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes copper sulphates which covers cupric sulphate (CuSO<sub>4</sub>·5H<sub>2</sub>O), a by-product of electrolytic copper refining; also obtained by treating copper waste or scrap with a weak solution of sulphuric acid. Blue crystals or crystalline powder, soluble in water. It turns into a white anhydrous sulphate when calcinated, which absorbs water with avidity. Used as a fungicide in agriculture; for preparing spraying mixtures; to prepare cuprous oxide or inorganic copper colours; in dyeworks (for dyeing silk or wool black, purple or lilac); in electrolytic copper refining or copper-plating; as a flotation regulator (for restoring the natural buoyancy of ores); as an antiseptic, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2833.25.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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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		23-683
		<b>3</b>	<b>DATE ISSUED</b>
			06 October 2023

**4 | DESCRIPTION OF GOOD****“UNITED CHG 1300 13%”**

Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is antibacterial/anti-infective feed premix granules containing 130 grams chlortetracycline hydrochloride (active ingredient) per kilogram of feed premix, and excipients (soya bean meal, colloidal anhydrous silica, and medium chain triglycerides). It is indicated against gram-positive and gram-negative pathogenic bacteria including *Mycoplasma spp.*, *Chlamydia spp.*, *Rickettsia spp.*, *Mycobacterium tuberculosis*; and for treatment of dysentery, enteritis, pneumonia, typhoid, paratyphoid, and cholera, among others, in poultry and livestock. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to poultry, swine, and bovine feeds at a rate of 170 to 690 grams per ton of feeds, for five to seven days, depending on the animal's condition.

**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, among others, 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

Digitally signed

MARILOU P. MENDOZA

Chairperson

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<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		23-696	
		3	<b>DATE ISSUED</b>
		06 October 2023	

4	<b>DESCRIPTION OF GOOD</b>
<b>"CRUDE LECITHIN OIL - LIQUID"</b>	
<p>Based on the raw materials and finished product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the product submitted, subject article is crude lecithin oil produced from soya beans. It is in the form of a slightly viscous, 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 0.5% to 7% 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>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 2309.90.20 MFN - Zero		23-723
		<b>3</b>	<b>DATE ISSUED</b>
			06 October 2023

**4 DESCRIPTION OF GOOD**

**“PIGIPRO 22/14 (SKIMMED MILK POWDER REPLACER)”**

Based on the certificate of formula, product information and material safety data sheets, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product label, and sample submitted, subject article is a milk-based feed supplement in the form of a creamy powder. It is composed of deproteinized whey powder, potato protein, wheat flour, refined edible palm oil, refined edible coconut oil, and soya protein concentrate, among others. Packed in 25-kg bags, subject article is dissolved in water and given to suckling pigs as a supplemental milk to sow milk, or is added to feeds of suckling piglets and weaned piglets, at an inclusion level of up to 30% to produce compound feed, 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**  
 Chairperson

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