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

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**CUSTOMS ADMINISTRATIVE ORDER (CAO)**

NO. 03 - 2024

**SUBJECT: REVISED RATES OF SERVICES, STORAGE AND OTHER CHARGES ON GOODS OR MERCHANDISE STORED AT CUSTOMS FACILITIES AND WAREHOUSES (CFWs) OPERATING AS AIRPORT TEMPORARY STORAGE WAREHOUSES**

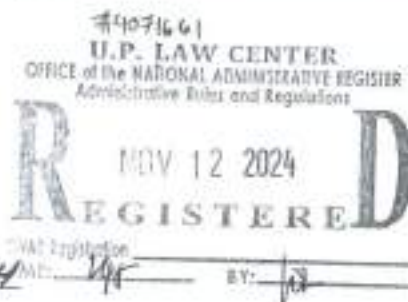
**INTRODUCTION.** This CAO is issued pursuant to Sections 201 and 204, Chapter 1, Title II of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), and consolidates existing CAOs and Orders related to the imposition by Airport CFWs of services, storage, and other charges.

**Section 1. Scope.** This CAO shall be applicable to all Collection Districts which exercise direct control and supervision over Airport Temporary Storage Warehouses (ATSW).

**Section 2. Objectives.**

- 2.1. To provide new and revised rates of services, storage and other charges on goods or merchandise stored in accredited ATSW.
- 2.2. To standardize various charges for the operations affecting imported goods before actual delivery to the importer or consignee and taking into account the present economic conditions and the facilities given by ATSW operators; and
- 2.3. To provide clear and transparent regulation to stakeholders in the collection of rates of service, storage and other charges on goods or merchandise stored at ATSW.

**Section 3. General Provision.** Only ATSWs accredited as Customs Facility and Warehouse by the Bureau can impose the revised rates of services, storage and other charges.



Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION  
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*[Signature]*  
MARICRIST E. MANALAY  
Administrative Officer V

Page 1 of 8 – CAO No. 03 - 2024



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**Section 4. Classification of Goods or Cargo.**

**4.1. General Cargo.** All goods not included in the below enumeration for special cargo, each kind, class or nature as described herein below.<sup>1</sup>

**4.2. Special Cargo are classified as follows:**

**4.2.1. Baggage and Personal Effects** – shipments that are handled with special care and provided special storage locations.<sup>2</sup>

**4.2.2. Perishables** – shipments shown as such in the Cargo Manifest (CM) and Airway Bill (AWB) or labeled or identified on the packages as such, hence requiring storage under specified temperatures. (e.g. All aquatic products fall under this classification).<sup>3</sup>

**4.2.3. Valuable Cargo** – shipments shown in the CM and/or AWB as such or so labeled/identified on the package/s pursuant to IATA regulations.<sup>4</sup>

**4.2.4. Restricted Goods** - except when authorized by law or regulation, the following restricted goods are prohibited:

- a. Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, or parts thereof;
- b. Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling or the distribution of money, cigars, cigarettes or other goods when such distribution is dependent on chance, including jackpot and pinball machines or similar contrivances, or parts thereof;
- c. Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;
- d. Marijuana, opium, poppies, coca leaves, heroin or other narcotics or synthetic drugs which are or may

<sup>1</sup> CAO No. 11-91, Section IV, A.

<sup>2</sup> CAO No. 11-91, Section IV, B1.

<sup>3</sup> cf. CAO No. 11-91, Section IV, B2.

<sup>4</sup> cf. CAO No. 11-91, Section IV, B3.





hereafter be declared habit forming by the President of the Philippines, or any compound, manufactured salt, derivative, or preparation thereof, except when imported by the government of the Philippines or any person duly authorized by the Dangerous Drugs Board, for medicinal purposes;

- e. Opium pipes or parts thereof, of whatever material; and
- f. Any other goods whose importation and exportation are restricted

The restriction include the importation or exportation and transit of the above stated goods.<sup>5</sup>

**4.2.5. Livestock and Plants** - live animals and plants which need special attention and feedings.

**4.2.6. Human Remains** - Coffins or urns, bones or ashes of the deceased person.

## Section 5. Basic Storage Rates on Imported Goods.

### 5.1. General Cargo (No Free Storage).

#### 5.1.1. NAIA/Clark Rate.

	FROM <sup>6</sup>	TO
Rate	PhP 3.43/kg/day	PhP 4.46/kg/day
Minimum Charge	PhP 197.48/day	PhP 256.72/day
Fixed Rate: Documents and Diplomatic Pouches	PhP 131.63/day	PhP 171.12/day

#### 5.1.2. Other Airports.

	FROM <sup>7</sup>	TO
Rate	PhP 1.68/kg/day	PhP 2.69/kg/day
Minimum Charge	PhP 96.38/day	PhP 154.21/day
Fixed Rate: Documents and Diplomatic Pouches	PhP 64.25/day	PhP 102.8/day

<sup>5</sup> cf. CMTA, Section 119.

<sup>6</sup> CAO No. 14-2019, Section 4.1.

<sup>7</sup> Port of Cebu Memorandum dated 22 November 2012.



## 5.2. Special Cargo.

### 5.2.1. NAIA/Clark Rate.

	FROM <sup>8</sup>	TO
Minimum Charge	PhP 393.42/day	PhP 511.45/day
Baggage and Personal Effects	PhP 3.43/kg/day	PhP 4.46/kg/day
Perishables	PhP 6.89/kg/day	PhP 8.96/kg/day
Valuable Cargo	PhP 6.89/kg/day	PhP 8.96/kg/day
Restricted Goods	PhP 6.89/kg/day	PhP 8.96/kg/day
Live Animals, Foods and Plants	PhP 6.89/kg/day	PhP 8.96/kg/day
Human Remains	PhP 6.89/kg/day	PhP 8.96/kg/day

### 5.2.2. Other Airports.

	FROM <sup>9</sup>	TO
Minimum Charge	PhP 192.27/day	PhP 307.63/day
Baggage and Personal Effects	PhP 1.68/kg/day	PhP 2.69/kg/day
Perishables	PhP 3.35/kg/day	PhP 5.36/kg/day
Valuable Cargo	PhP 3.35/kg/day	PhP 5.36/kg/day
Restricted Goods	PhP 3.35/kg/day	PhP 5.36/kg/day
Live Animals, Foods and Plants	PhP 3.35/kg/day	PhP 5.36/kg/day
Human Remains	PhP 3.35/kg/day	PhP 5.36/kg/day

<sup>8</sup> CAO No. 14-2019, Section 4.2.

<sup>9</sup> Port of Cebu Memorandum dated 22 November 2012.

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CENTRAL RECORDS MGT. DIVISION

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MARGARET G. MANALAYSAY  
Administrative Officer V





**Section 6. Service Charge.****6.1. NAIA/Clark Rate.**

Rate of Charge	FROM <sup>10</sup>	TO
For shipments whose weight per AWB is less than one hundred (100) kg	PhP 1.35/kg/shipment	PhP 1.76/kg/shipment
For shipments whose weight per AWB is one hundred (100) kg or more	PhP 1.99/kg/shipment	PhP 2.59/kg/shipment

**6.2. Other Airports.**

Rate of Charge	FROM <sup>11</sup>	TO
For shipments whose weight per AWB is less than one hundred (100) kg	PhP 0.65/kg/day	PhP 1.04/kg/shipment
For shipments whose weight per AWB is one hundred (100) kg or more	PhP 0.97/kg/day	PhP 1.55/kg/shipment

**Section 7. Ancillary Charges.**

**7.1. Backdoor Release.** All shipments to be released from the warehouse outside of the normal 0800H to 1700H customs release period during weekdays, and anytime during Saturdays, Sundays and Holidays.

**7.1.1. NAIA/Clark Rate.** The Rate of PhP 14.29 per kilogram shall apply, but in no case shall be lower than PhP 853.67 per AWB and no more than PhP 1,425.94 per AWB.

	FROM <sup>12</sup>	TO
Rate	PhP 10.99/kg/day	PhP 14.29/kg
Minimum Charge	PhP 656.67/kg	PhP 853.67/AWB
Maximum Charge	PhP 1,096.88/AWB	PhP 1,425.94/AWB

<sup>10</sup> CAO No. 14-2019, Section 5.

<sup>11</sup> Port of Cebu Memorandum dated 22 November 2012.

<sup>12</sup> CAO No. 14-2019, Section 6.1.

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Administrative Officer V



- 7.1.2. Other Airports.** The Rate of PhP 8.56 per kilogram shall apply, but in no case shall be lower than PhP 513.23 per AWB and no more than PhP 856.67 per AWB.

	FROM <sup>13</sup>	TO
Rate	PhP 5.35/kg	PhP 8.56/kg
Minimum Charge	PhP 320.77/kg	PhP 513.23/AWB
Maximum Charge	PhP 535.42/AWB	PhP 856.67/AWB

- 7.2. Deconsolidation Fee.** A charge designed to compensate the warehouse operator for the additional service of physically break bulking and individually checking the consolidated shipment against the consolidated manifest to ensure completeness.

**7.2.1. NAIA/Clark Rate.**

	FROM <sup>14</sup>	TO
Fixed Rate	PhP 552.83/HAWB	PhP 718.68/HAWB

**7.2.2. Other Airports.**

	FROM <sup>15</sup>	TO
Fixed Rate	PhP 269.85/HAWB	PhP 431.77/HAWB

- 7.3. Returned Shipment Fee.** Formulated to compensate the warehouse operator for the additional task of rechecking, re-taping and restoring the shipment which was originally released from the warehouse for customs examination but was not cleared by the Collector of Customs for some reasons and returned to the warehouse for safekeeping.

- 7.3.1. NAIA/Clark Rate.** The Rate of PhP 142.65 per kilogram per day shall apply, but in no case shall be lower than PhP 855.14 per AWB and no more than PhP 1,425.94 per AWB.

<sup>13</sup> Port of Cebu Memorandum dated 22 November 2012.

<sup>14</sup> CAO No. 14-2019, Section 6.2.

<sup>15</sup> Port of Cebu Memorandum dated 22 November 2012.

	FROM <sup>16</sup>	TO
Rate	PhP 109.73/kg/day	PhP 142.65/kg/day
Minimum Charge	PhP 657.80	PhP 855.14/AWB
Maximum Charge	PhP 1,096.88	PhP 1,425.94/AWB

**7.3.2. Other Airports.** The Rate of PhP 85.68 per kilogram per day shall apply, but in no case shall be lower than PhP 514 per AWB and no more than PhP 856.67 per AWB.

	FROM <sup>17</sup>	TO
Rate	PhP 53.55/kg/day	PhP 85.68/kg/day
Minimum Charge	PhP 321.25	PhP 514/AWB
Maximum Charge	PhP 535.42	PhP 856.67/AWB

#### 7.4. Export Cargo Handling Fee.

##### 7.4.1. NAIA/Clark Rate.

RATE OF CHARGE	RATE
Per MAWB	PhP300

##### 7.4.2. Other Airports.

RATE OF CHARGE	RATE
Per MAWB	PhP100.00

#### 7.5. Inbound Screening Charges.

	RATE
Fixed Rate	PhP 10.00/HAWB

**Section 8. Penal Provision.** Violations of this CAO committed by any person, officer or employee shall be penalized in accordance with Title XIV of the CMTA and other applicable penal provisions.

**Section 9. Periodic Review.** Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

<sup>16</sup> CAO No. 14-2019, Section 6.3.

<sup>17</sup> Port of Cebu Memorandum dated 22 November 2012.



**Section 10. Repealing Clause.** This CAO specifically amends or repeals CAO No. 14-2019 and other related memorandum or issuances which are inconsistent with this CAO.

**Section 11. Separability Clause.** If any part of this CAO is declared unconstitutional or contrary to existing laws, other parts not so declared shall remain in full force or effect.

**Section 12. Effectivity.** This CAO shall take effect thirty (30) days after its publication at the Official Gazette or a newspaper of national circulation.

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

**BIENVENIDO Y. RUBIO**  
Commissioner



OCT 09 2024

APPROVED:

**RALPH G. RECTO**  
Secretary of Finance  
NOV 05 2024



Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION

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OF THE ORIGINAL**

*Margaret G. Manalaysay*  
**MARGARET G. MANALAYSAY**  
Administrative Officer V





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BOC-01-10161

18 October 2024

**CUSTOMS MEMORANDUM CIRCULAR**

No. 170 - 2024

**To: All Collectors of Customs  
Importers, Customs Brokers, Brokers'  
Representatives and All Others Concerned**

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on 18 October 2024 shall be the applicable Rate of Exchange for the week 19 October 2024 to 25 October 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

COUNTRY	UNIT	PHIL. PESO EQUIVALENT
---------	------	--------------------------

**I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:**

1 UNITED STATES	DOLLAR	57.7180
2 JAPAN	YEN	0.3844
3 UNITED KINGDOM	POUND	75.1257
4 HONGKONG	DOLLAR	7.4250
5 SWITZERLAND	FRANC	66.6567
6 CANADA	DOLLAR	41.8489
7 SINGAPORE	DOLLAR	43.9288
8 AUSTRALIA	DOLLAR	38.6480
9 BAHRAIN	DINAR*	153.1835
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	15.3693
12 BRUNEI	DOLLAR	43.7622
13 INDONESIA	RUPIAH	0.0038
14 THAILAND	BAHT****	1.7411
15 UNITED ARAB EMIRATES	DIRHAM	15.7163
16 EUROPEAN MONETARY UNION	EURO	62.5259
17 KOREA	WON	0.0421
18 CHINA	YUAN**	8.1025



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## II. OTHERS (NOT CONVERTIBLE WITH BSP)

19 ARGENTINA	PESO	0.0589
20 BRAZIL	REAL	10.2107
21 DENMARK	KRONER	8.3837
22 INDIA	RUPEE	0.6868
23 MALAYSIA	RINGGIT	13.4010
24 MEXICO	NEW PESO	2.9100
25 NEW ZEALAND	DOLLAR	34.9656
26 NORWAY	KRONER	5.3006
27 PAKISTAN	RUPEE	0.2074
28 SOUTH AFRICA	RAND	3.2678
29 SWEDEN	KRONER	5.4798
30 SYRIA	POUND	0.0044
31 TAIWAN	NT DOLLAR	1.7994
32 VENEZUELA	BOLIVAR	1.4786

It shall be understood that the foreign currencies shall be converted directly into the Philippine Pesos rather than the old practice of converting first into U.S. Dollar.

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect 18 October 2024.

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







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**BOC-01-10144**

25 October 2024

**CUSTOMS MEMORANDUM CIRCULAR**

No. 171-2024

**To: All Collectors of Customs  
Importers, Customs Brokers, Brokers'  
Representatives and All Others Concerned**

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on 25 October 2024 shall be the applicable Rate of Exchange for the week 26 October 2024 to 01 November 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

COUNTRY	UNIT	PHIL. PESO EQUIVALENT
---------	------	--------------------------

**I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:**

1 UNITED STATES	DOLLAR	57.7980
2 JAPAN	YEN	0.3807
3 UNITED KINGDOM	POUND	75.0102
4 HONGKONG	DOLLAR	7.4385
5 SWITZERLAND	FRANC	66.7876
6 CANADA	DOLLAR	41.7284
7 SINGAPORE	DOLLAR	43.8461
8 AUSTRALIA	DOLLAR	38.3779
9 BAHRAIN	DINAR*	153.4161
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	15.3890
12 BRUNEI	DOLLAR	43.6805
13 INDONESIA	RUPIAH	0.0037
14 THAILAND	BAHT****	1.7166
15 UNITED ARAB EMIRATES	DIRHAM	15.7372
16 EUROPEAN MONETARY UNION	EURO	62.5895
17 KOREA	WON	0.0420
18 CHINA	YUAN**	8.1174



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**II. OTHERS (NOT CONVERTIBLE WITH BSP)**

19 ARGENTINA	PESO	0.0587
20 BRAZIL	REAL	10.2021
21 DENMARK	KRONER	8.3908
22 INDIA	RUPEE	0.6874
23 MALAYSIA	RINGGIT	13.3022
24 MEXICO	NEW PESO	2.9191
25 NEW ZEALAND	DOLLAR	34.7597
26 NORWAY	KRONER	5.2921
27 PAKISTAN	RUPEE	0.2083
28 SOUTH AFRICA	RAND	3.2711
29 SWEDEN	KRONER	5.4788
30 SYRIA	POUND	0.0045
31 TAIWAN	NT DOLLAR	1.8040
32 VENEZUELA	BOLIVAR	1.4174

It shall be understood that the foreign currencies shall be converted directly into the Philippine Pesos rather than the old practice of converting first into U.S. Dollar.

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect 25 October 2024.

  
**ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner, AOCS





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BOC-01-10153

31 October 2024

**CUSTOMS MEMORANDUM CIRCULAR**

No. 174-2024

**To: All Collectors of Customs  
Importers, Customs Brokers, Brokers'  
Representatives and All Others Concerned**

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on 31 October 2024 shall be the applicable Rate of Exchange for the week 02 November 2024 to 08 November 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

COUNTRY	UNIT	PHIL. PESO EQUIVALENT
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**I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:**

1 UNITED STATES	DOLLAR	58.2540
2 JAPAN	YEN	0.3800
3 UNITED KINGDOM	POUND	75.5321
4 HONGKONG	DOLLAR	7.4955
5 SWITZERLAND	FRANC	67.2446
6 CANADA	DOLLAR	41.9033
7 SINGAPORE	DOLLAR	44.0784
8 AUSTRALIA	DOLLAR	38.2845
9 BAHRAIN	DINAR*	154.6019
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	15.5112
12 BRUNEI	DOLLAR	43.9123
13 INDONESIA	RUPIAH	0.0037
14 THAILAND	BAHT****	1.7255
15 UNITED ARAB EMIRATES	DIRHAM	15.8609
16 EUROPEAN MONETARY UNION	EURO	63.2580
17 KOREA	WON	0.0423
18 CHINA	YUAN**	8.1875



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## II. OTHERS (NOT CONVERTIBLE WITH BSP)

19 ARGENTINA	PESO	0.0590
20 BRAZIL	REAL	10.1025
21 DENMARK	KRONER	8.4804
22 INDIA	RUPEE	0.6928
23 MALAYSIA	RINGGIT	13.3152
24 MEXICO	NEW PESO	2.8903
25 NEW ZEALAND	DOLLAR	34.8068
26 NORWAY	KRONER	5.3177
27 PAKISTAN	RUPEE	0.2099
28 SOUTH AFRICA	RAND	3.3011
29 SWEDEN	KRONER	5.4631
30 SYRIA	POUND	0.0045
31 TAIWAN	NT DOLLAR	1.8254
32 VENEZUELA	BOLIVAR	1.3721

It shall be understood that the foreign currencies shall be converted directly into the Philippine Pesos rather than the old practice of converting first into U.S. Dollar.

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect 31 October 2024.

  
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner, AOCG





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21 October 2024

**CUSTOMS MEMORANDUM CIRCULAR**  
**NO. 177-2024**

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

**SUBJECT :** REPUBLIC ACT NO. 12022

Attached herewith is Republic Act No. 12022 from the Office of the President, Malacañang Palace, which was approved on 26 September 2024 entitled: **"AN ACT DEFINING THE CRIMES OF AGRICULTURAL ECONOMIC SABOTAGE, PRESCRIBING PENALTIES THEREFOR, VESTING JURISDICTION OVER SUCH OFFENSES WITH THE COURT OF TAX APPEALS, PROVIDING MECHANISMS FOR ITS IMPLEMENTATION AND ENFORCEMENT, REPEALING FOR THE PURPOSE REPUBLIC ACT NO. 10845 OR THE "ANTI-AGRICULTURAL SMUGGLING ACT OF 2016".**

For records purposes, please disseminate this circular throughout your respective offices and submit the necessary confirmation within fifteen (15) days from receipt hereof.

For your information and reference.

BIENVENIDO Y. RUBIO  
Commissioner



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S. No. 2432  
H. Nos. 3917 and 9284

Republic of the Philippines  
Congress of the Philippines  
Metro Manila

Nineteenth Congress

Third Regular Session

Begun and held in Metro Manila, on Monday, the twenty-second  
day of July, two thousand twenty-four.

[ REPUBLIC ACT NO. 12022 ]

AN ACT DEFINING THE CRIMES OF AGRICULTURAL  
ECONOMIC SABOTAGE, PRESCRIBING PENALTIES  
THEREFOR, VESTING JURISDICTION OVER SUCH  
OFFENSES WITH THE COURT OF TAX APPEALS,  
PROVIDING MECHANISMS FOR ITS  
IMPLEMENTATION AND ENFORCEMENT,  
REPEALING FOR THE PURPOSE REPUBLIC ACT  
NO. 10845 OR THE "ANTI-AGRICULTURAL  
SMUGGLING ACT OF 2016"

*Be it enacted by the Senate and House of Representatives of the  
Philippines in Congress assembled:*

CHAPTER I

PRELIMINARY PROVISIONS

SECTION 1. *Short Title.* - This Act shall be known as  
the "Anti-Agricultural Economic Sabotage Act".



## CHAPTER II

## GENERAL AND COMMON PROVISIONS

SEC. 2. *Declaration of Policy.* - It is the policy of the State to promote the productivity of the agriculture sector, protect farmers and fisherfolk from unscrupulous traders and importers, and ensure reasonable and affordable prices of agricultural and fishery products for consumers.

It is the policy of the State to prevent smuggling of agricultural and fishery products, which negatively affects supply, production, and price stability of agricultural products and threatens food security. The State shall also eliminate hoarding, profiteering, and cartel that unduly restrain supply and manipulate prices. These illegal acts likewise deprive the State of much needed taxes and revenues for economic development.

The State shall therefore impose severe sanctions on the nefarious acts of smuggling, hoarding, profiteering, and cartel of agricultural and fishery products as a self-preservation measure to shield itself from the manipulative scheme of economic saboteurs, protect the livelihood of our farmers, plug leakages in tax and duty collections on these products, protect the State from tax evaders and non-payers of duties, and ensure the well-being of agricultural and fishery producers, the welfare of the consumers, and the soundness of the economy.

SEC. 3. *Definition of Terms.* - For purposes of this Act:

(a) *Abnormal Situation* refers to supply shortage or unreasonable increase in prices of agricultural and fishery products. It may pertain to only one (1) agricultural or fishery product;

(b) *Broker* refers to any person who acts as such, whether licensed or not, whose services consist of any of the following: consultation; preparation of customs requisite document for imports and exports; declaration of customs duties and taxes; preparation, signing, filing, lodging, and processing of import entries; acting as facilitator; acting as agent of importers before government agencies and private entities; and rendering other services on matters relating to customs and tariff laws, its procedures, and practices.

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(c) *Constructive Custody* refers to the authority of the Anti-Agricultural Economic Sabotage Enforcement Group (Enforcement Group) under Section 18 of this Act to restrict or prevent the movement or removal from the place of discovery or storage, of agricultural or fishery products that are suspected of being the subject of smuggling, hoarding, profiteering, or cartel during the twenty-four (24)-hour period given to the owner or possessor of the said products to show proof of compliance with or non-violation of this Act;

(d) *Daily Price Index (DPI)* refers to a system of monitoring and publishing or broadcasting the prevailing retail prices of agricultural and fishery products in all regions of the country on a day-to-day basis;

(e) *Economic Sabotage* in agriculture refers to any act or activity that disrupts the economy by creating artificial shortage, promoting excessive importation, manipulating prices and supply, evading payment or underpaying tariffs and customs duties, threatening local production and food security, gaining excessive or exorbitant profits by exploiting situations, creating scarcity, and entering into agreements that defeat fair competition to the prejudice of the public;

(f) *Import Clearance* refers to a written certificate issued by the concerned regulatory agency stating the volume, classification, and quality of the imported product. This includes the Minimum Access Volume (MAV) import certificate, import permit, Sanitary and Phytosanitary (SPS) Import Clearance, Clearance for Release of Imported Sugar, or any other equivalent document issued for the importation of agricultural and fishery products;

(g) *Importation* refers to the act of bringing in goods from a foreign territory into the Philippine territory, whether for consumption, warehousing, or admission as defined in Republic Act No. 10863 or the "Customs Modernization and Tariff Act (CMTA)";

(h) *Person* refers to a natural or juridical person;

(i) *Sanitary and Phytosanitary (SPS) Measures* refer to any legislation, regulation, requirement, or procedure applied



for the purpose of (1) protecting animal or plant life and health within the territory of the Philippines from risks arising from the entry, establishment, or spread of pests, diseases, disease-carrying organisms or disease-causing organisms; (2) protecting human or animal life and health from risks arising from additives, contaminants, toxins, or disease-causing organisms in agricultural imported products; (3) protecting human life and health from risks arising from diseases carried by animals, plants, or products thereof, or from the entry, establishment, or spread of pests; or (4) preventing or limiting other damage from the entry, establishment, or spread of pests within the territory of the Philippines;

(j) *Simple Process of Preparation or Preservation of an Agricultural and Fishery Product for the Market* refers to the process of handling agricultural and fishery products in its original state through freezing, drying, salting, broiling, roasting, smoking, or stripping;

(k) *SPS Import Clearance* refers to the document issued by the concerned bureau or agency prior to importation to ensure that imported products meet the standards to protect human, animal, or plant life and health, ensure that the agricultural or fishery products are safe for consumers, and to prevent the spread of pests or diseases among animals or plants. Such document also prescribes the conditions to be complied with by the importer to maintain the quality and suitability of the product for its intended purpose;

(l) *Tobacco* refers to unmanufactured and manufactured tobacco, including finished products such as cigars, cigarettes, or heated tobacco products.

*Unmanufactured tobacco* refers to agricultural components derived from the tobacco plant, which are processed for use in the manufacturing of cigarettes and other tobacco products.

*Manufactured tobacco* refers to any finished product that contains tobacco such as cigarettes, cigars, heated tobacco products, or any product containing tobacco that is intended for smoking, heating, puffing, oral, or nasal use.

For purposes of this Act, *smuggled tobacco* refers to tobacco that is:

(1) Not compliant with prevailing laws, or with the following processes and requirements of the Bureau of Internal Revenue (BIR) and/or other relevant regulatory agencies for the importation of tobacco products including the:

(i) Registration with the BIR of the particular variant and brand to be imported;

(ii) Pre-approval of packaging bearing the required graphic health warnings and other mandated fiscal markings for imported tobacco products; and

(iii) Advance payment of excise taxes and affixing of genuine required tax stamp or marking as proof of payment; or

(2) Subject of a misdeclaration, misclassification, and/or undervaluation, resulting in the non-payment of the proper customs duties.

The sale of tobacco products at a price thirty percent (30%) below the DPL shall raise the presumption that acts of smuggling have been committed.

(m) *Trade Regulatory Agencies* refer to the Bureau of Plant Industry (BPI), Bureau of Animal Industry (BAI), Bureau of Fisheries and Aquatic Resources (BFAR), National Meat Inspection Service (NMIS), National Tobacco Administration (NTA), and Sugar Regulatory Administration (SRA); and

(n) *Value* refers to the retail prices of agricultural and fishery products as set by the DPL, multiplied by the quantity of the product at the time of the commission of the crime. For manufactured tobacco, the retail price shall be inclusive of excise tax and value-added tax (VAT).

#### SEC. 4. *Covered Agricultural and Fishery Products.*

The following agricultural and fishery products are covered under this Act: rice, corn, beef and other ruminants, pork, poultry, garlic, onion, carrots, other vegetables, fruits, fish, salt, and other aquatic products in their raw state or which have



undergone the simple process of preparation or preservation for the market within the primary and post-harvest stages of the food supply chain, palm oil, palm olein, raw and refined sugar, and tobacco.

**SEC. 5. Daily Price Index.** - In support of the implementation of this Act, the Agribusiness and Marketing Assistance Service (AMAS) and the Bureau of Agricultural Research (BAR) of the Department of Agriculture (DA) are hereby mandated to establish, strengthen, and maintain a DPL

*Provided,* That the BIR, in consultation with the NTA, will set a minimum price for the sale of tobacco products. The minimum retail price shall take into account the applicable taxes, reasonable production cost, and trade margins for the lowest priced brands registered with the BIR.

The AMAS and BAR, in coming up with the prices, shall ensure that the DPL exhibits transparency and accountability and is published on their official websites and social media platforms. These agencies shall be subject to a periodic audit by an independent party to be decided upon by the Anti-Agricultural Economic Sabotage Council (Council).

The DA shall finish the establishment of the DPL within ninety (90) days from the effectivity of this Act.

Failure in the implementation of this section shall render the head of the concerned offices of the DA liable for administrative and criminal prosecution in accordance with applicable laws and regulations.

**SEC. 6. Registration and Reportorial Requirements.** - Upon effectivity of this Act, all persons engaged in a business involving agricultural and fishery products shall maintain records of their business, which shall be safely stored for five (5) years from the dates of transactions.

All persons with warehouses, cold storage facilities, or any property involved in the storage of agricultural and fishery products, whether owned, leased, or maintained through third persons, shall, upon effectivity of this Act, register the storage facilities with the appropriate regulatory agencies, stating therein:

- (a) The name of the owner of the facility;
- (b) The contractual arrangement for the use of the facility (whether leased or other arrangements), if applicable;

- (c) The complete address of the facility;

- (d) The agricultural and fishery products being stored in said facility;

- (e) The maximum storage capacity of the facility for a particular product in bags, sacks, or kilos; and

- (f) The inventory of any agricultural product in the facility at any given time.

They shall prepare a monthly report on the operations of the said facilities, which shall include an inventory of any agricultural product in the facilities at any given time, which shall be electronically submitted quarterly to the Council, under Section 15 of this Act, through the regulatory agency.

Failure to produce documents and/or records required to be acquired or maintained under this Act, applicable laws, rules, or regulations in connection to a business transaction, or failure to produce a copy of an updated report of the operations of the facilities as submitted to the Council through the regulatory agency, upon demand by any member or a combination of members of the Enforcement Group, shall constitute a *prima facie* evidence of violation of this Act. *Provided,* That the collection, storage, utilization, and transmission of such record submitted to the Council shall be in accordance with Republic Act No. 10173 or the "Data Privacy Act of 2012".

## CHAPTER III

### ECONOMIC SABOTAGE

**SEC. 7. Agricultural Smuggling as Economic Sabotage.** - Smuggling is the fraudulent act of importing or bringing agricultural and fishery products into the country, or the act of assisting in receiving, concealing, buying, selling, disposing, storing, or transporting such products, with full knowledge that the same have been fraudulently imported.



The crime of agricultural smuggling as economic sabotage is committed when the value of each or of the combination of agricultural and fishery products smuggled by a person is at least Ten million pesos (P10,000,000.00) computed using the DPI at the time the crime was committed.

Agricultural smuggling as used in this Act shall be committed through any of the following acts:

- (a) Importing or bringing agricultural and fishery products into the Philippines without the required import clearance from regulatory agencies;
- (b) Use of import clearance by persons other than those specifically named in the permit;
- (c) Use of fake, false, fictitious, or fraudulent import clearance, shipping documents, or any other transport documentation;
- (d) Selling, lending, leasing, assigning, consenting to, or allowing the use by other persons of the import clearance in the name of corporations, nongovernment organizations, associations, cooperatives, partnerships, or single proprietorships;
- (e) Misclassification, undervaluation, or misdeclaration upon the filing of import entry declaration or transport documentation with the Bureau of Customs (BOC) in order to evade the payment of correct taxes and duties due the government;
- (f) Organizing or using dummy corporations, nongovernment organizations, associations, cooperatives, partnerships, or single proprietorships for the purpose of acquiring import clearance;
- (g) Knowingly transporting or storing smuggled agricultural and fishery products;
- (h) Acting as a broker of the importer;
- (i) Allowing the use of a private port, fish port, fish landing site, resort, and/or airport to perpetrate economic sabotage;
- (j) Distributing, selling, or dealing in any other manner with any agricultural and fishery product which a person knows or should have known to have been imported through

any of the above means, regardless of the value. Selling of tobacco products below the DPI is likewise prohibited; or

- (k) Having been convicted of acts of smuggling under relevant provisions of the CMTA on two (2) separate instances, commits a third violation, which shall now be covered by this Act, regardless of the value of the product.

The Enforcement Group, on the strength of a Letter of Authority (LOA) issued by the Council, shall have the authority to visit areas where the agricultural and fishery products are located, for the purpose of ensuring compliance with this Act and other relevant laws concerning the importation, storage, and/or sale of agricultural and fishery products. The Enforcement Group shall give due notice to the relevant persons, who may be the owner, possessor, or person exercising control over the agricultural and fishery products, to provide proof of compliance with this Act, particularly import documents and proof of payment of duties and taxes in the case of importers, and purchase receipts from suppliers in the case of business establishments other than importers, within twenty-four (24) hours, pending which, the goods shall be placed in the constructive custody of the Enforcement Group.

In the event that the relevant person fails to produce such evidence of compliance within twenty-four (24) hours, the Enforcement Group shall immediately apply for a seizure order and file the relevant case or criminal action in court. Pending the issuance or denial of the seizure order, the subject goods shall remain in constructive custody.

The mere possession or presence of agricultural and fishery products which have been the subject of smuggling referred to in this Act in any fish port, fish landing site, resort, airport, BOC-controlled port, or any warehouse, cold storage, vessel, transport conveyance, and other storage areas shall constitute *prima facie* evidence of agricultural smuggling as economic sabotage.

Any provision of the CMTA to the contrary notwithstanding:



(a) The assessment of duties and taxes of the agricultural and fishery products shall be based on the classification entered in the import entry declaration.

(b) The assessment and readjustment of appraisal of the agricultural and fishery products subject of this Act, insofar as allowing the BOC to adjust and settle the final assessment, are hereby disallowed; and

(c) The Trade Regulatory Agencies are hereby empowered to declare misclassification and misdeclaration, as found in violation of the import clearance.

**SEC. 7-A. Implementation of the National Single Window (NSW).** – The BOC and all Trade Regulatory Agencies shall fully implement the NSW program as originally mandated in Executive Order No. 482, series of 2005, within ninety (90) days from the effectivity of this Act.

Upon the effectivity of this Act and until the full implementation of the NSW, the BOC and Trade Regulatory Agencies concerned shall, immediately after approval of import application and receipt of notice of arrival, furnish the Council with electronic copies of the following:

- (a) All import applications containing relevant information of the importer(s), consignee(s), and broker(s);
- (b) All import orders and import clearances;
- (c) Name and other relevant information of the foreign exporter(s);
- (d) All certificates issued in the country of origin proving compliance with the conditions set in the import clearance;
- (e) Other equivalent documents issued to or submitted by importers of agricultural and fishery products; and
- (f) Such other relevant documents as may be required by the Council pursuant to the implementation of this Act.

Failure to implement the NSW and/or furnish the Council with the above-enumerated documents shall subject the head of the concerned office of the BOC and Trade Regulatory

Agencies to administrative and criminal prosecution in accordance with applicable laws and regulations.

**SEC. 8. Agricultural Hoarding as Economic Sabotage.** – Agricultural hoarding as economic sabotage is committed by a person or combination of persons by having stocks of agricultural and fishery products in excess of thirty percent (30%) of their normal inventory level ten (10) days after the declaration of an abnormal situation by the Council or after the declaration of an emergency or state of calamity by competent authority.

Upon the declaration of an abnormal situation by the Council, or an emergency or state of calamity by competent authority, all persons shall sell to the public their stocks of agricultural and fishery products in excess of their normal inventory level within ten (10) days from the said declaration.

After ten (10) days from said declaration, the Enforcement Group, on the strength of a LOA issued by the Council, shall have the authority to visit areas where the agricultural and fishery products are located, for the purpose of ensuring compliance with this Act and other relevant laws concerning the sale of agricultural and fishery products to the general public. The Enforcement Group shall give due notice to the relevant persons, who may be the owner, possessor, or person exercising control over the agricultural and fishery products, to provide proof of compliance with this Act, particularly documentary proof that stocks are within normal inventory level or final contracts of sale covering existing stocks, within twenty-four (24) hours, pending which the goods shall be placed in the constructive custody of the Enforcement Group.

In the event that the relevant person fails to produce such evidence of compliance within twenty-four (24) hours, the Enforcement Group shall immediately apply for a seizure order and file the relevant case or criminal action in court. Pending the issuance or denial of the seizure order, the subject goods shall remain in constructive custody.

In cases where the business has been in existence for more than a year, the normal inventory level shall be the average inventory for the twenty-four (24)-month period preceding the declaration by the Council of an abnormal



situation, or declaration by competent authority of emergency or state of calamity; otherwise, normal inventory level shall be the average of the months from the start of the business.

SEC. 9. *Agricultural Profiteering as Economic Sabotage.* - Agricultural profiteering as economic sabotage is the sale or offer for sale of agricultural and fishery products at a price at least ten percent (10%) in excess of the DPl, at the time of the declaration of an abnormal situation by the Council, or emergency or state of calamity by competent authority.

Profiteering shall not apply to retailers who purchase goods from wholesalers, importers, or producers, and directly sell in smaller quantities to the general public, usually in wet markets, *talipapa*, and cooperative stores with capitalization not exceeding Two hundred thousand pesos (P200,000.00), and farmers and fisherfolk selling their own harvest, produce, or catch.

There shall also be *prima facie* evidence of profiteering whenever a product is sold or offered for sale at a price thirty percent (30%) in excess of the DPl at the time of said declaration.

Profiteering shall not apply to price increases set by manufacturers of tobacco as a consequence of mandated excise tax increases in accordance with law.

The Enforcement Group, on the strength of a LOA issued by the Council, shall have the authority to visit areas where the agricultural and fishery products suspected to be the subject of profiteering are located and shall give due notice to the relevant persons, who may be the owner, possessor, or person exercising control over the agricultural and fishery products to provide justification for the unreasonable price increase, such as cost of acquisition and sales receipts, within twenty-four (24) hours, pending which the products shall be placed in the constructive custody of the Enforcement Group.

In the event that the relevant person fails to provide justification for the unreasonable price increase within twenty-four (24) hours, the Enforcement Group shall immediately apply for a seizure order and file the relevant case or criminal action in court. Pending the issuance or denial of the seizure order, the subject goods shall remain in constructive custody.

SEC. 10. *Engaging in Cartel as Economic Sabotage.* - There shall be *prima facie* evidence of engagement in cartel as economic sabotage when two (2) or more persons competing for the same market and dealing in the same agricultural and fishery products agree to perform uniform, simultaneous, or complementary acts among themselves and actually perform such acts designed to artificially and unreasonably increase or manipulate the supply or prices of such products, thereby stifling competition, as defined in Section 14 of Republic Act No. 10667 or the "Philippine Competition Act", to the detriment of consumers, or the decrease in farmgate prices to the detriment of the agricultural and fishery producers:

*Provided*, That an agreement herein refers to any type or form of contract, arrangement, understanding, collective recommendation, or concerted action, whether formal or informal, explicit or tacit, written or oral:

*Provided, further*, That any person or persons include unincorporated entity or entities, domestic or foreign, including those owned or controlled by the government, engaged directly or indirectly in any economic activity.

The Enforcement Group, on the strength of a LOA issued by the Council, shall have the authority to visit areas where the agricultural and fishery products suspected to be the subject of cartel are located and shall give due notice to the relevant persons, who may be persons suspected of engaging in cartel, to provide justification within twenty-four (24) hours for the unreasonable increase of prices or manipulation of supply or prices of said products, such as cost of acquisition and sales receipts, or documentary proof that stocks are within normal inventory level or final contracts of sale covering existing stocks, whichever is applicable under the circumstances, pending which the products shall be placed in the constructive custody of the Enforcement Group.

In the event that the relevant persons fail to provide justifiable reasons within twenty-four (24) hours for the unreasonable increase of prices or manipulation of supply or prices, the products shall remain in constructive custody and shall be the subject of a criminal action to be filed against the violators.



CHAPTER IV

OTHER PROHIBITED ACTS

SEC. 11. *Financing Agricultural Economic Sabotage Crimes.* - Any person who directly or indirectly, willfully and without lawful excuse, possesses, provides, collects, uses, or makes available property, funds, financial or other related services, or funds the creation of dummy or fictitious entities, with the willful intention that they be used, in full or in part, to carry out or facilitate the commission of any of the crimes of agricultural economic sabotage shall suffer the penalty provided under Section 14(b) of this Act.

SEC. 12. *Use of Government Storage Facilities.* - Cold storage, warehouses, and similar facilities intended for agricultural and fishery products granted by the government to cooperatives and associations shall exclusively be used by their farmers and fisherfolk members. Renting out to or allowing the use in any way by non-members, such as traders and other private businesses, is prohibited and will cause the revocation of the grant. The government shall then immediately repossess the storage facility, and the erring cooperatives and associations shall be perpetually disqualified from being granted storage facilities by the government.

SEC. 13. *Violations of the Enforcement Group.* - It shall be a crime for an employee of a member of the Enforcement Group to commit any of the following acts, which shall be penalized under Section 14(d) of this Act:

- (a) Extortion or willful oppression under color of law;
- (b) Knowingly demanding documents or records that are irrelevant to the case or unjustifiably extending the constructive custody of the goods;
- (c) Failing to report knowledge or information to their superior officer about the commission of an act or acts punishable under this Act;
- (d) Accepting or attempting to collect, directly or indirectly, any sum of money or other thing of value for the compromise adjustment or settlement of any charge or complaint for any violation of this Act; and

(e) Unlawfully disclosing confidential information gained during any investigation or audit, or using such information for personal gain or to the detriment of the government or third parties.

CHAPTER V

PENAL PROVISIONS

SEC. 14. *Penalties.* -

(a) The penalty of life imprisonment and a fine five times the value of the agricultural and fishery products subject of the crime shall be imposed on a person who commits any of the acts enumerated under Sections 7, 8, 9, and 10 of this Act, except Sections 7(g) and (i), which shall be penalized under subparagraphs (c) and (d) of this section.

(b) The penalty of life imprisonment shall be imposed on any violation under Section 11 of this Act.

(c) The penalty of imprisonment of not less than twenty (20) years but not more than thirty (30) years and a fine thrice the value of the agricultural and fishery products subject of the crime shall be imposed on the following:

- (1) The registered owner and its lessee or charterer, in case of lease of a chartered boat or motorized commercial vessel, who transports the agricultural and fishery products subject of the crime;
- (2) The registered owner and its lessee, in case of lease, of trucks, vans, and other means of transportation, who transports agricultural and fishery products subject of the crime;
- (3) The registered owner and lessee of a warehouse, cold storage, facility, or any property, who stores the agricultural and fishery products subject of the crime; or
- (4) The registered owner, lessee, president, or chief executive officer of the private port, fish port, fish landing site, resort, or airport who allows the entry of agricultural and fishery products subject of the crime within their facilities.

(d) The penalty of imprisonment of not less than two (2) years but not more than four (4) years shall be imposed on drivers, warehouse men, truck helpers, clerks, or similar personnel who knowingly participated in the commission of the crime.

(e) Notwithstanding the penalties on government employees in subparagraph (f) of this section, every officer, agent, or employee of any member of the Enforcement Group who shall be found guilty of committing any of the acts described in Section 13 of this Act shall be penalized with imprisonment of not less than six (6) years but not more than twelve (12) years, and perpetual disqualification from holding public office, exercising the right to vote, and participating in any public election, and a fine of not less than Five hundred thousand pesos (P500,000.00) but not more than One million pesos (P1,000,000.00).

All the benefits due from service in the government, including the separation and retirement benefits of the officer, agent, or employee found guilty of the foregoing violations shall likewise be forfeited.

(f) If a government officer or employee commits any of the crimes as economic sabotage, knowingly abets or aids in the commission of the crime, prevents the filing of a case or its prosecution, prevents the actual arrest of the suspect, or commits any of the corrupt practices under Section 3 of Republic Act No. 3019 or the "Anti-Graft and Corrupt Practices Act", for the purpose of facilitating agricultural economic sabotage, the penalty shall be as provided in subparagraph (a) of this section; the additional penalties of perpetual disqualification from holding public office, exercising the right to vote, and participating in any public election; and forfeiture of employment monetary and financial benefits. Direct pecuniary or material benefit is not necessary to prove that a government officer or employee has knowingly aided and abetted the commission of the crime.

*Provided*, That when the offender is a juridical person, criminal liability shall attach to its president, chief operating officer, manager, or any officer who participated in the decision that led to the commission of the prohibited act.

*Provided, further*, That the agricultural and fishery products subject of the prohibited acts and the properties used to commit the crime of agricultural economic sabotage such as, but not limited to, vehicles, vessels, aircrafts, storage areas, warehouses, boxes, cases, trunks, and other containers of whatever character used as receptacle of agricultural and fishery products, shall be confiscated in favor of the government, subject to Section 19 of this Act:

*Provided, finally*, That the penalties imposed under this Act shall be separate from any other penalties incurred under other existing laws.

## CHAPTER VI IMPLEMENTING BODIES

SEC. 15. *Anti-Agricultural Economic Sabotage Council*. - The Anti-Agricultural Economic Sabotage Council, herein referred to as the Council, is hereby created and shall be chaired by the President or the designated permanent representative. It shall have the following members:

- (a) Department of Agriculture (DA);
- (b) Department of Justice (DOJ);
- (c) Department of Finance (DOF);
- (d) Department of the Interior and Local Government (DILG);
- (e) Department of Transportation (DOT);
- (f) Department of Trade and Industry (DTI);
- (g) Anti-Money Laundering Council (AMLC); and
- (h) Philippine Competition Commission (PCC).

*Provided*, That the representatives of the member agencies shall at least have the rank of an undersecretary.

*Provided, furthermore*, That one-third of the members, with the chair or a designated permanent representative present, shall constitute a quorum.



*Provided, finally,* That members of the Council shall be duly notified at least three (3) days prior to the scheduled meeting.

An Advisory Body is hereby created to provide the Council with expert assistance and advice. The Advisory Body shall have one (1) representative from each of the following agricultural sectors, whose membership shall be nationwide:

- (1) Sugar;
- (2) Rice;
- (3) Corn;
- (4) Livestock and Poultry;
- (5) Vegetables and Fruits;
- (6) Fisheries and other aquatic products; and
- (7) Tobacco.

*Provided, further,* That the sector representative shall be chosen by the President of the Philippines from a list of three (3) nominees submitted by the sector, and shall serve for a fixed term of three (3) years unless earlier replaced by the President upon recommendation of the sector: *Provided, further,* That the sector representatives must have prior experience or knowledge in pricing or trading agricultural and fishery products: *Provided, further,* That the appointed sectoral representative shall continue to hold office after the expiration of the term until a successor is appointed.

SEC. 16. *Powers and Functions of the Anti-Agricultural Economic Sabotage Council.* - The Council shall have the following powers and functions:

- (a) Ensure the proper and effective implementation of the provisions of this Act;
- (b) Coordinate the preparation of appropriate and effective measures to prevent and suppress the prohibited acts defined in this Act.

(c) Establish a mechanism of information-sharing among concerned agencies: *Provided,* That confidential information shall be retained within the Council to protect and preserve the operational integrity of the Council and its prosecutorial and enforcement bodies;

(d) Establish a comprehensive tracking and tracing system to oversee the value chain of agricultural commodities and collect and report real-time data on production, processing, transportation, storage, sale, import, and export documentation;

(e) Direct the speedy investigation and prosecution of all persons accused or detained for the crimes punishable under this Act, and monitor the progress of their cases;

(f) Coordinate and enlist the assistance of any branch, department, bureau, office, agency, or instrumentality of government, including government-owned and -controlled corporations, and local government units (LGUs), as well as the business sector and nongovernment organizations, in the implementation of this Act;

(g) Deputize other law enforcement agencies to further assist the Enforcement Group;

(h) Through the Executive Committee (EXECOM), exercise visitation and inspection powers by issuing LOA authorizing any member or a combination of members of the Enforcement Group to verify compliance with this Act and other relevant laws concerning the importation, purchase, storage, and sale of the relevant agricultural and fishery products. The EXECOM shall be composed of the President or the designated permanent representative to the Council, the DOJ, and the Enforcement Group;

(i) Notwithstanding existing laws to the contrary, authorize, supervise, and direct the visitation and inspection by any member or a combination of members of the Enforcement Group, as established under the Rules of Engagement and pursuant to the regulatory powers of each concerned agency, of areas where agricultural and fishery products covered by this Act are stored or kept;

(j) Formulate the Rules of Engagement of the Enforcement Group, within sixty (60) days from the effectivity of this Act;



(k) Determine and declare the existence of an abnormal situation under Sections 8 and 9 of this Act;

(l) Facilitate international cooperation on intelligence, investigation, training, and capacity-building related to agricultural smuggling prevention, suppression, and prosecution;

(m) Hold in custody and dispose of confiscated, seized, and/or surrendered agricultural and fishery products subject of and properties used in the commission of the crime of economic sabotage;

(n) Grant monetary rewards and other incentives to informers who give vital information leading to the investigation, apprehension, arrest, detention, prosecution, and conviction of persons who are liable for the crimes punishable under this Act. The monetary reward and incentive to informers shall be set at One million pesos (P1,000,000.00) or twenty percent (20%) of the value of the product, whichever is higher, but not to exceed Twenty million pesos (P20,000,000.00);

(o) Establish mechanisms to compensate persons whose agricultural and fishery products and properties have been subject of wrongful or illegal seizure, confiscation, destruction, or disposal. *Provided*, That the compensation shall include the actual value of the agricultural and fishery products and properties at the time of seizure, confiscation, destruction, or disposal, and the earnings lost by reason of wrongful or illegal seizure, confiscation, destruction, or disposal as may be determined by the Court of Tax Appeals;

(p) Create a permanent Secretariat, define its functions, constitute its staff complement, and set their salaries and other emoluments. *Provided*, That majority of the staff shall be selected from the different member agencies of the Council with individual expertise appropriate to the needs of the Council, consistent with civil service laws, rules, and regulations; and

(q) Perform all other powers and functions related to the efficient and effective prevention and suppression of the acts herein prohibited.

SEC. 17. *Special Team of Prosecutors.* - To assist the Council in the expeditious prosecution of criminal cases covered under this Act, the Secretary of the DOJ is hereby mandated to constitute a special team of prosecutors all over the country, which shall have the following powers and duties, among others:

(a) Evaluate evidence gathered and submitted by the Enforcement Group to determine whether any provision of this Act has been violated;

(b) Act on criminal complaints directly filed by persons under Section 21 of this Act, which may be consolidated with similar complaints filed by the Enforcement Group; and

(c) Initiate and conduct preliminary investigation and timely file and prosecute the appropriate criminal charges against the person/s responsible for the crimes of smuggling, hoarding, profiteering, and cartel as economic sabotage and other prohibited acts under this Act.

SEC. 18. *Anti-Agricultural Economic Sabotage Enforcement Group.* - To assist the Council, the Anti-Agricultural Economic Sabotage Enforcement Group, herein referred to as the Enforcement Group, is hereby created. It shall be composed of the following agencies:

(a) National Bureau of Investigation (NBI);

(b) Philippine National Police (PNP);

(c) Philippine Coast Guard (PCG); and

(d) Department of Finance (DOF).

The Enforcement Group, in addition to each agency's existing regulatory powers, shall have the following powers and functions:

(a) Subject to the Rules of Engagement of the Enforcement Group, notify the Council of any visitation or inspection that it will conduct on any establishment and secure the necessary LDA;

(b) Subject to the Rules of Engagement of the Enforcement Group, notify the Council of any court-approved



warrant to search, seize, or arrest for any violation of this Act or existing regulations;

(c) Visit and inspect at any time, vessels, vehicle, aircraft, land, enclosure, warehouses, cold storages, store, building, or structure not principally used as a dwelling house and other storage areas where agricultural and fishery products and properties are stored, kept, or sold, as authorized by the Council through a duly issued LOA, to determine compliance with this Act and other relevant laws relating to the transport, storage, distribution, or sale of said agricultural and fishery products: *Provided*, That when a security personnel or any other employee lives in the warehouse, store or any building, structure, or enclosure that is used for storage of goods, it shall not be considered as a dwelling house for purposes of this Act.

(d) Immediately perform any and all acts pursuant to the implementation of this Act or existing laws and regulations, including, among others, taking into constructive custody agricultural and fishery products;

(e) Render a report to the Council within forty-eight (48) hours from the conduct of a visitation or inspection or service of judicial warrant;

(f) Apply for judicial warrant before the Court of Tax Appeals: *Provided*, That in areas outside Luzon, judicial warrants shall be applied before any regional trial court; and

(g) Effect search, seizure, and arrest warrants and file criminal and administrative cases before the prosecutor and appropriate agencies.

The PNP Chief, and the Secretaries of the DOP and the DOJ may authorize lawyers of their respective agencies or their attached agencies to provide legal assistance to any employee or member of the Enforcement Group who is facing a complaint or charge before the prosecutor's office, the court, or any competent body, arising from an incident related to the performance by the member or employee of his or her official duties under this Act: *Provided*, That government lawyers so authorized shall have the power to administer oaths: *Provided*, further, That when necessary, a private counsel may be

provided at the expense of the Government. The Secretaries of the DOP and the DOJ, and the PNP Chief shall jointly promulgate rules and regulations to implement the provisions of this section.

## CHAPTER VII

### ADMINISTRATIVE AND JUDICIAL PROCEDURES

SEC. 19. *Custody of Confiscated, Seized, or Surrendered Products and Properties in the Agricultural Crimes of Economic Sabotage and Other Prohibited Acts; Destruction of Smuggled Products; Disposition or Donation of Locally Sourced Products.* - The Council shall take charge and custody of all confiscated, seized, or surrendered agricultural and fishery products subject of the crime of economic sabotage and the properties used in the commission thereof, which shall be disposed of in the following manner:

(a) The Enforcement Group, which may be composed of any member or a combination of its members, shall conduct a physical inventory and valuation of the seized items immediately after seizure and confiscation of the agricultural and fishery products and properties used in the commission of the crime and shall take a video recording and/or photograph of the same;

(b) Within twenty-four (24) hours upon confiscation or seizure of the agricultural and fishery products and properties, the same shall be stored in a place to be designated by the Council for the purpose of preserving the evidence and determining the value of agricultural and fishery products and properties that were seized or confiscated, which shall serve as the basis for determining the amount of compensation pursuant to Section 16(c) of this Act: *Provided*, That for evidentiary purposes, a video recording or photograph products of highly perishable products taken in the presence of a representative of the Council shall suffice, after which the destruction of the products subject of the crime of agricultural smuggling or the disposal or donation of products subject of the crimes of hoarding, profiteering, and cartel, as provided in this section, may proceed;



(c) After the filing of the criminal case, the court may, within seventy-two (72) hours, conduct an ocular inspection of the confiscated, seized, or surrendered agricultural and fishery products. Within twenty-four (24) hours thereafter, the Enforcement Group, through a member or combination of its members, shall facilitate the destruction of the products subject of amuggling in the presence of representatives from the media, the DOJ, the agricultural and fisheries sector, and an elected public official. The Council shall draw up the guidelines on the manner of proper destruction of such items, the expenses for the destruction of which shall be borne by the offender.

A government officer or employee who violates the mandatory destruction of agricultural and fishery products under this Act shall be held administratively liable; and

(d) Any member of the Enforcement Group in charge of the destruction shall issue a sworn certification as to the fact of destruction of the subject items which shall be submitted to the court having jurisdiction over the case.

*Provided*, That locally sourced agricultural and fishery products subject of the crimes of hoarding, profiteering, and cartel may be donated by the Council to the Department of Social Welfare and Development or LGUs, or disposed of in any manner:

*Provided, further*, That properties used in the commission of the crimes of agricultural economic sabotage such as, but not limited to, vehicles, vessels, aircrafts, storage areas, warehouses, boxes, cases, trunks, and other containers of whatever character confiscated, seized, or surrendered in favor of the government, may be auctioned off, subject to existing rules and regulations. The proceeds of the auction of the properties shall be deposited in a special account created in the name of the Council to be used as additional funding in the establishment and maintenance of the DPI, the operations of the Enforcement Group, monetary rewards and other incentives to informers, and the compensation of damages arising from wrongful or illegal seizure, confiscation, destruction, or disposal of agricultural and fishery products and properties, among others.

SEC. 20. *Institution and Prosecution of Criminal Proceedings.* - Any criminal action arising from the violation of this Act shall be instituted by any of the following agencies: the NBI, the PNP, the PCG, and the DOF.

Criminal actions and proceedings instituted under this Act shall be brought in the name of the Government of the Philippines and shall be prosecuted and handled by the DOJ with the assistance of the instituting agency. *Provided*, That nothing in this Act shall be construed or interpreted as diminishing the jurisdiction of the implementing agencies under Republic Act No. 10863, Republic Act No. 10667, and Republic Act No. 7581 to conduct inquiry on, investigate, hear, and decide cases involving any violation of the CMTA, the Philippine Competition Act, and the Price Act, and institute the appropriate civil or criminal proceedings.

SEC. 21. *Citizen's Suit.* - Any person may directly file a criminal complaint with the DOJ-Special Team of Prosecutors and/or an administrative complaint with the appropriate government agency. The complaint shall be verified and supported with affidavits and other evidence.

SEC. 22. *Prescription of Offenses.* - The crimes punishable by life imprisonment under this Act shall prescribe in twenty-five (25) years. Other crimes under this Act with lower number of years of imprisonment shall prescribe in accordance with Act No. 3326.

Prescription shall begin to run from the day the violation of the law was committed, and if the same be not known at the time, from the discovery thereof by the offended party, the law enforcement authorities or their agents. The period shall be interrupted by the filing of an information or the institution proceedings against the offender. It shall again run when such proceedings are terminated without the accused being convicted or acquitted, or when such proceedings are unjustifiably stopped through no fault of the accused.



# CHAPTER VIII JURISDICTION

SEC. 23. *Jurisdiction.* - The provisions of existing laws to the contrary notwithstanding, all violations referred to herein shall be under the exclusive jurisdiction of the Court of Tax Appeals, herein referred to as the Court. It may create its offices in the Visayas and Mindanao for this purpose.

## CHAPTER IX FINAL PROVISIONS

SEC. 24. *Transitory Provision.* - All pending criminal complaints or cases filed and/or prosecuted under Republic Act No. 10845 or the "Anti-Agricultural Smuggling Act of 2016" and other laws shall continue to be addressed under the said laws until resolved with finality.

SEC. 25. *Congressional Oversight Committee.* - There is hereby created a Congressional Oversight Committee on Anti-Agricultural Economic Sabotage (COCAAES) composed of seven (7) members from the Senate and seven (7) members from the House of Representatives, with the chairperson of the Senate Committee on Agriculture, Food and Agrarian Reform (CAFAR) and the chairperson of the House of Representatives Committee on Agriculture and Food, as joint chairpersons. The six (6) other members from the Senate shall be composed of three (3) members from CAFAR, two (2) from the Committee on Ways and Means, and one (1) from the minority, while the six (6) members from the House of Representatives shall be composed of three (3) members from the Committee on Agriculture and Food, and three (3) from the Committee on Ways and Means, to be designated respectively by the President of the Senate and the Speaker of the House of Representatives.

The COCAAES shall conduct a mandatory review of the implementation of this Act three (3) years after its effectivity and every three (3) years thereafter.

SEC. 26. *Appropriations.* - The initial amount of Five hundred million pesos (P500,000,000.00) is hereby appropriated under the Office of the President for the implementation of this Act, which shall be allocated as follows:

MASTER COPY <sup>27</sup>

(a) Sixty percent (60%) for the Council and the Enforcement Group, which shall include funding for Section 6 of this Act;

(b) Thirty percent (30%) for the Special Team of Prosecutors under Section 17 of this Act; and

(c) Ten percent (10%) for the establishment, strengthening and maintenance of the DPL, under Section 5 of this Act.

Thereafter, such amount necessary to carry out the provisions of this Act shall be appropriated in the annual General Appropriations Act.

SEC. 27. *Reportorial Requirements.* - The Council shall submit a quarterly report to the COCAAES on the progress and accomplishments made in the implementation of this Act.

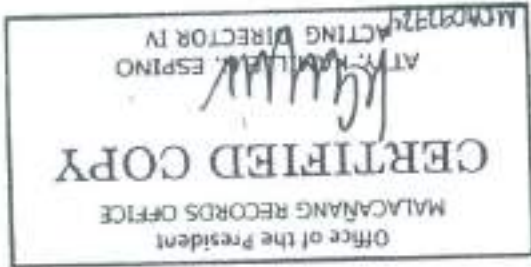
SEC. 28. *Separability Clause.* - If any portion of this Act is declared unconstitutional or invalid, the portions or provisions which are not affected shall continue to be in full force and effect.

SEC. 29. *Repealing Clause.* - Republic Act No. 10845 is hereby repealed. All laws, decrees, executive issuances, rules, and regulations inconsistent with this Act are hereby repealed and/or modified accordingly.

SEC. 30. *Effectivity.* - This Act is self-executory and shall take effect fifteen (15) days after its publication in the *Official Gazette* or in a newspaper of general circulation, without the need for the issuance of implementing rules and regulations.

Approved,

  
FERDINAND MARCOS JR., PRESIDENT OF THE PHILIPPINES  
  
FRANCISCO "CHIZ" G. ESCUDERO  
Speaker of the House President of the Senate



FERDINAND ROMUALDEZ MARCOS JR.  
President of the Philippines



Approved: SEP 26 2024

REGINALD S. VELASCO  
Secretary General  
House of Representatives  
RENATO N. BANTOG JR.  
Secretary of the Senate

This Act, which is a consolidation of Senate Bill No. 2432 and House Bill Nos. 3917 and 9284, was passed by the Senate of the Philippines and the House of Representatives on August 6, 2024.





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BOC-01-10160

08 November 2024

**CUSTOMS MEMORANDUM CIRCULAR**

No. 178 - 2024

**To: All Collectors of Customs  
Importers, Customs Brokers, Brokers'  
Representatives and All Others Concerned**

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on 08 November 2024 shall be the applicable Rate of Exchange for the week 09 November 2024 to 15 November 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

COUNTRY	UNIT	PHIL. PESO EQUIVALENT
---------	------	--------------------------

**I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:**

1 UNITED STATES	DOLLAR	58.7470
2 JAPAN	YEN	0.3841
3 UNITED KINGDOM	POUND	76.2947
4 HONGKONG	DOLLAR	7.5602
5 SWITZERLAND	FRANC	67.3318
6 CANADA	DOLLAR	42.3830
7 SINGAPORE	DOLLAR	44.5053
8 AUSTRALIA	DOLLAR	39.2312
9 BAHRAIN	DINAR*	155.9227
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	15.6492
12 BRUNEI	DOLLAR	44.3374
13 INDONESIA	RUPIAH	0.0038
14 THAILAND	BAHT****	1.7314
15 UNITED ARAB EMIRATES	DIRHAM	15.9956
16 EUROPEAN MONETARY UNION	EURO	63.4820
17 KOREA	WON	0.0426
18 CHINA	YUAN**	8.2215



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## II. OTHERS (NOT CONVERTIBLE WITH BSP)

19 ARGENTINA	PESO	0.0592
20 BRAZIL	REAL	10.3204
21 DENMARK	KRONER	8.5106
22 INDIA	RUPEE	0.6969
23 MALAYSIA	RINGGIT	13.3516
24 MEXICO	NEW PESO	2.9678
25 NEW ZEALAND	DOLLAR	35.3892
26 NORWAY	KRONER	5.4104
27 PAKISTAN	RUPEE	0.2115
28 SOUTH AFRICA	RAND	3.3965
29 SWEDEN	KRONER	5.5050
30 SYRIA	POUND	0.0045
31 TAIWAN	NT DOLLAR	1.8308
32 VENEZUELA	BOLIVAR	1.3329

It shall be understood that the foreign currencies shall be converted directly into the Philippine Pesos rather than the old practice of converting first into U.S. Dollar.

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect 08 November 2024.



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







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*George C.*

16 October 2024

**CUSTOMS MEMORANDUM CIRCULAR**

NO. 179-2024

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

**SUBJECT :** DEPARTMENT OF AGRICULTURE DEPARTMENT ORDER  
NO. 20-2024 WITH SUBJECT: IMPOSITION OF PRICE-BASED  
SPECIAL SAFEGUARD (SSG) MEASURE ON SEVERAL  
AGRICULTURAL PRODUCTS

This has reference to the herein attached Letter dated 04 October 2024 from Francisco P. Tiu Laurel, Jr., Secretary, Department of Agriculture (DA), addressed to Ralph Recto, Secretary, Department of Finance (DOF), copy furnished the Bureau of Customs (BOC), regarding DA Department Order (DO) No. 20-2024 with the subject: "Imposition of Price-Based Special Safeguard (SSG) Measure on Several Agricultural Products".

Relative thereto, DA-DO No. 20-20240 requests the BOC for the Imposition or continuation of the imposition of the price-based SSG measure on the following agricultural products eligible for such measure pursuant to Republic Act No. 8800, otherwise known as the "Safeguard Measures Act," as follows:

AHTN 2022	Description	Trigger Price (PhP per kg)	Action to be Taken	Remarks
0202.20.00	Meat of bovine animals, other cuts with bone in, frozen	89.22	Continue the price-based SSG imposition	Price-based measure to be imposed shall be on shipment by shipment basis, depending on a difference between the actual cost, insurance,
0207.12.00.200	Meat and edible offal of fowls of the species <i>Gallus domesticus</i> , not cut in pieces, frozen (Out-Quota)	93.96		



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Page 1 of 4

0207.14.10.200	Wings of fowls of the species <i>Gallus domesticus</i> , frozen (Out-Quota)	93.96	freight (CIF) price at the time of lodgment of import documents and the corresponding trigger price
0207.14.30.200	Livers of fowls of the species <i>Gallus domesticus</i> , frozen (Out-Quota)	423.55	
0207.14.99.200	Other cuts and offal of the species <i>Gallus domesticus</i> , frozen (Out-Quota)	93.96	
1602.41.10	Hams and cuts thereof of swine, prepared or preserved, in airtight containers for retail sale	305.73	
2101.11.11.200	Instant coffee, in packings of a net weight not less than 20 kg (Out-Quota)	203.74	
2101.11.19.200	Instant coffee, other than in packings of a net weight not less than 20 kg (Out-Quota)	203.74	
2101.11.90.200	Extracts, essences and concentrates of coffee, other than instant coffee (Out-Quota)	203.74	





2101.12.91.200	Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer (Out-Quota)	203.74		
2101.12.92.200	Coffee preparation with a basis of ground roasted containing added sugar, whether or not containing creamer (Out-Quota)	203.74		
2101.12.99.200	Other preparations with a basis of extracts, essences or concentrates or with a basis of coffee (Out-Quota)	203.74		
0210.11.00	Hams, shoulders and cuts thereof, with bone in, of swine, salted, in brine, dried or smoked	79.63	Impose the price-based SSG	
0901.21.19.200	Coffee, roasted, not decaffeinated, unground, other than Arabica and Robusta (Out-Quota)	134.11		
1601.00.10.900	Sausages and similar products, of meat, meat offal or blood; food preparations	65.03		

	based on these products, in airtight containers for retail sale other than of insects			
1602.32.90	Other prepared and preserved meat, meat offal, blood of fowls of the species <i>Gallus domesticus</i> , other than chicken curry, in airtight containers for retail sale	259.22		

Further, the DA advised that additional duty should be collected for imports of the above-mentioned products if their cost, insurance, and freight (CIF) import prices breach their respective trigger prices, i.e., the actual CIF price of each product at the time of lodgment of import documents is less than its corresponding trigger price, pursuant to Section 24 of RA 8800.

Attached hereto is a copy of DA-DO No. 20-2024 as Annex "A" for reference.

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

For your guidance and reference.

*[Signature]*  
**BIENVENIDO Y. RUBIO**  
Commissioner





CMC no. 179-2024 P-5

J. Lopez



Republic of the Philippines  
**OFFICE OF THE SECRETARY**  
 Elliptical Road, Diliman 1100 Quezon City  
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**DEPARTMENT ORDER**NO. 20

Series of 2024

**SUBJECT : IMPOSITION OF PRICE-BASED SPECIAL SAFEGUARD  
 (SSG) MEASURE ON SEVERAL AGRICULTURAL PRODUCTS**

Pursuant to Republic Act (RA) No. 8800, otherwise known as the "Safeguard Measures Act", the Secretary of Agriculture hereby requests the Commissioner of Customs, through the Secretary of Finance, for the imposition or continuation of the imposition of the price-based Special Safeguard (SSG) measure on the following agricultural products eligible for such measure:

AHTN 2022	Description	Trigger Price (PhP per kg)	Action to be Taken	Remarks
0202.20.00	Meat of bovine animals, other cuts with bone in, frozen	89.22	Continue the price-based SSG imposition	Price-based SSG measure to be imposed shall be on a shipment-by-shipment basis, depending on the difference between the actual cost, insurance, freight (CIF) price at the time of lodgment of import documents and the corresponding trigger price.
0207.12.00.200	Meat and edible offal of fowls of the species <i>Gallus domesticus</i> , not cut in pieces, frozen (Out-Quota)	93.96		
0207.14.10.200	Wings of fowls of the species <i>Gallus domesticus</i> , frozen (Out-Quota).	93.96		
0207.14.30.200	Livers of fowls of the species <i>Gallus domesticus</i> , frozen (Out-Quota)	423.55		
0207.14.99.200	Other cuts and offal of the species <i>Gallus domesticus</i> , frozen (Out-Quota)	93.96		

Cmc no. 179-2024 P-4

J. H. C.

1602.41.10	Hams and cuts thereof of swine, prepared or preserved, in airtight containers for retail sale	305.73	
2101.11.11.200	Instant coffee, in packings of a net weight not less than 20 kg (Out-Quota)	203.74	
2101.11.19.200	Instant coffee, other than in packings of a net weight not less than 20 kg (Out-Quota)	203.74	
2101.11.90.200	Extracts, essences and concentrates of coffee, other than instant coffee (Out-Quota)	203.74	
2101.12.91.200	Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer (Out-Quota)	203.74	
2101.12.92.200	Coffee preparation with a basis of ground roasted containing added sugar, whether or not containing creamer (Out-Quota)	203.74	
2101.12.99.200	Other preparations with a basis of extracts, essences or concentrates or with a basis of coffee (Out-Quota)	203.74	
0210.11.00	Hams, shoulders and cuts thereof, with bone in, of swine, salted, in brine, dried or smoked	79.63	Impose the price-based SSG



CMC NO. 179-2024 P. 7

0901.21.19.200	Coffee, roasted, not decaffeinated, unground, other than Arabica and Robusta (Out-Quota)	134.11		
1601.00.10.900	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products, in airtight containers for retail sale other than of insects	65.03		
1602.32.90	Other prepared and preserved meat, meat offal, blood of fowls of the species <i>Gallus domesticus</i> , other than chicken curry, in airtight containers for retail sale	259.22		


Additional duty should be collected for imports of the above-mentioned products if their cost, insurance, and freight (CIF) import prices breach their respective trigger prices, i.e. the actual CIF price of each product at the time of lodgment of import documents is less than its corresponding trigger price, pursuant to Section 24 of RA 8800.

Amending for this purpose Department Order No. 16, s.2024.

This Order shall take effect immediately and shall remain in force until revoked in writing. All orders, memoranda, and issuances inconsistent herewith are deemed revoked.

Done this 4th day of Oct, 2024.

SO ORDERED.

  
FRANCISCO P. TIU LAUREL, JR.  
Secretary





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OCOM Memo No. 55-2024

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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**MEMORANDUM**

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

**FROM :** BIENVENIDO Y. RUBIO *[Signature]* OCT 21 2024  
Commissioner

**SUBJECT :** ACCREDITATION AND REGISTRATION OF ALL  
PIERS/WHARVES

**DATE :** 10 October 2024

This has reference to Customs Memorandum Order No. 18-2022 with subject "Rules and Regulations on the Establishment, Supervision, Operation and Control of Customs Facilities and Warehouses (CFWs) pursuant to Customs Administrative Order (CAO) No. 09-2019" and CAO No. 09-2019 with subject "Establishment, Maintenance and Operations of CFWs."

Relative thereto, you are hereby directed to notify and require all piers/wharves within your jurisdiction to **register and apply for an authority to operate as CFW within thirty (30) days upon receipt of this Memorandum.**

Further, failure to apply or register with the Bureau of Customs will be subject to operational suspension or closure, in accordance with applicable customs laws, rules, and regulations.

For strict compliance.







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AOCG Memo No. 199-2024

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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**MEMORANDUM**

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

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

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

**DATE :** 09 October 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 04 October 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1002	"4-SERIES™ CONTROL SYSTEM, MODEL: RMC4"	8517.62.59	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-047	"NESTLE® CERELAC® NUTRIPUFFS BANANA & ORANGE (50 g)"	1904.10.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*

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



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ADCG Memo No. 199-2024 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-539	"VEMO HX1020EV BEV ELECTRIC VEHICLE MINI CARGO VAN"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
24-556	"DFSK ZN1033U5PBEV EV 2WD PICK UP"	8704.60.21	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
24-557	"RYKTA STOR BOX WITH LID (MODEL NOS. 90533211, 80533202, 70533212, 60533203, AND 50533208)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-581	"KUGGIS BOX WITH LID (MODEL NOS. 30280202, 10514037, AND 40514031)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-582	"SOCKERBIT STOR BOX WITH LID (MODEL NO. 00516961)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-583	"SOCKERBIT STOR BOX WITH LID (MODEL NOS. 40514069, 80514067, AND 00514071)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-585	"KUGGIS BOX WITH LID (MODEL NOS. 50514040, 80514034, 90280204, AND 90501286)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-601	"CENTERING PUNCH, MODEL: D071A02200"	9017.20.90	MFN – 3% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
24-605	"WKRET-MET® KLIMAS LE-ZN WEDGE ANCHORS (M6, M8, M10, M12, and M16)"	7318.15.10	MFN – 10% ad valorem
24-614	"MAX PORTER CHAIN CONVEYOR, MODEL: ZKY-6062"	8428.39.90	MFN - Zero
24-631	"DXN OOOCHA TOOTHPASTE"	3306.10.90	MFN – 7% 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).



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AOCG Memo No. 199-2024 p.3

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-706	"JALAPENO PEPPER FLAVOUR L-118258"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-713	"SAN REMO WHOLEMEAL SPIRALS"	1902.19.90	MFN – 15% ad valorem AANZFTA – Zero* RCEP – 15% 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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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-095

04 October 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, ManilaDear **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 15 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1002, 24-047, 24-539, 24-556, 24-557, 24-581, 24-582, 24-583, 24-585, 24-601, 24-605, 24-614, 24-631, 24-706, and 24-713, issued by this Commission on 04 October 2024. 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**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.62.59		23-1002
	MFN - Zero		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		04 October 2024
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

## 4 DESCRIPTION OF GOOD

## "4-SERIES™ CONTROL SYSTEM, MODEL: RMC4"

Based on the brochure and technical specifications submitted, subject article is a system control processor designed to run up to 10 programs simultaneously. It manages the transmitted command/s from a user interface device (e.g., Creston touch screen, wireless remote controller, and mobile device) and relays said instruction/s to the device/s connected to it as part of an automated system. Subject article is capable of controlling and monitoring a single display device, a small audio-visual system, and other specialized applications (e.g., lighting and shading, climate control, security, and energy management), and has the following specifications:

Communications	Ethernet, Cresent® Network, Universal Serial Bus (USB), RS-232/422/485, and Infrared/Serial
Memory	1 GB Synchronous Dynamic Random-Access Memory (SDRAM) 8 GB flash memory
Connectors	USB-OTG (On-The-Go), RJ-45 connector, and 3.5 mm pin connector
Power (W)	6.5
Dimension (HxWxD) (mm)	34 x 128 x 73
Weight (g)	180



## 5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

Communication networks include, *inter alia*, carrier-current line systems, digital-line systems and combinations thereof. They may be configured, for example, as public switched telephone networks, Local Area Networks (LAN), Metropolitan Area Networks (MAN) and Wide Area Networks (WAN), whether proprietary or open architecture. This group includes routers, bridges, hubs, repeaters and channel to channel adaptors.

2	TCC (AR) NO.
	23-1002

In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

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  
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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			24-047
		3	DATE ISSUED
	<p style="text-align: center;"><b>AHTN 1904.10.90</b></p> <p>MFN - 15% ad valorem      ATIGA - Zero  AANZFTA - Zero              ACFTA - Zero  AHKFTA - 6% ad valorem    AIFTA - Zero  AJCEPA - Zero                AKFTA - 5% ad valorem  RCEP - Zero</p>		04 October 2024
4	DESCRIPTION OF GOOD		
	<p style="text-align: center;"><b>"NESTLÉ® CERELAC® NUTRIPUFFS BANANA &amp; ORANGE (50 g)"</b></p> <p>Based on the certificate of composition, certificate of manufacturing process, product label, packing list, and photograph of the product submitted, subject article is a star-shaped, banana- and orange-flavoured cereal-based snack. It is produced by mixing the ingredients (rice, wheat flour, corn flour, sugar, banana puree, orange powder, and carrot powder, among others), followed by extrusion cooking (swelling), oven drying, cooling, and coating. Packed in 50-g resealable pouches, subject article is intended for infants and young children.</p>		
	REASONS FOR CLASSIFICATION		
	<p>Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>		




2	TCC (AR) NO.
	24-047

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

 Digitally signed by 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	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.60.29.900		24-539
	MFN - Zero	3	DATE ISSUED
	ACFTA - 5% ad valorem		04 October 2024
	RCEP - 30% ad valorem		

## 4 DESCRIPTION OF GOOD

## "VEMO HX1020EV BEV ELECTRIC VEHICLE MINI CARGO VAN"

Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), plug-in fully electric cargo van that uses an electric motor (permanent magnet synchronous motor) for propulsion. Having a rear-wheel drivetrain configuration, subject article has the following specifications:

Cell Type	Lithium iron phosphate
Battery Capacity (kWh)	21
Peak Power (kW)	30
Gross Vehicle Weight (kg)	1,050
Overall Dimension (mm)	3,510 x 1,485 x 1,765
Container Volume (m <sup>3</sup> )	2.8
Seating Capacity	2 persons



## 5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds.

In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.29.900, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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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## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.60.21		24-556
	MFN - Zero	3	DATE ISSUED
	ACFTA - 5% ad valorem		04 October 2024
	RCEP - 30% ad valorem		

## 4 DESCRIPTION OF GOOD

## "DFSK ZN1033U5PBEV EV 2WD PICK UP"

Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU), plug-in fully electric double-cab pick-up truck that uses an electric motor (permanent magnet synchronous motor) for propulsion. Having a rear-wheel drivetrain configuration, subject article has the following specifications:

Battery Type	Lithium-ion phosphate
Battery Capacity (kWh)	60
Maximum Power / Torque (kW) / (N.m)	120 / 420
Gross Vehicle Weight (kg)	3,200
Dimension (LxWxH) (mm)	5,287 x 1,850 x 1,832
Cargo Box Dimension (LxWxH) (mm)	1,510 x 1,562 x 475
Seating Capacity	5 persons



## 5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). Included in this category of motor vehicles are those commonly known as "multipurpose" vehicles (e.g., van-type vehicles, pick-up type vehicles and certain sports utility vehicles). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).

In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.21, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E", and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3924.90.90		24-557
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - Zero		04 October 2024
	RCEP - 15% ad valorem		

4	DESCRIPTION OF GOOD												
	<p align="center"><b>"RYKTA STOR BOX WITH LID</b> <b>(MODEL NOS. 90533211, 80533202, 70533212, 60533203, AND 50533208)"</b></p> <p>Based on the technical specifications submitted, subject articles are transparent grey-blue-colored stackable storage boxes with lids, made from polypropylene (PP) and using 50% (minimum) recycled PP plastics. These are used for organizing and storing household items such as bathroom items, blankets, pillows, gaming gadgets, hobby items, pens, erasers, clips, make-up, and media accessories. Subject articles have the following dimensions:</p> <table border="1"> <thead> <tr> <th>Model No.</th><th>Overall Box Dimension (L x W x H) (cm)</th></tr> </thead> <tbody> <tr> <td>90533211</td><td>50 x 36 x 35</td></tr> <tr> <td>80533202</td><td>36 x 24 x 23</td></tr> <tr> <td>70533212</td><td>24 x 18 x 12</td></tr> <tr> <td>60533203</td><td>24 x 9 x 7</td></tr> <tr> <td>50533208</td><td>18 x 12 x 12</td></tr> </tbody> </table>	Model No.	Overall Box Dimension (L x W x H) (cm)	90533211	50 x 36 x 35	80533202	36 x 24 x 23	70533212	24 x 18 x 12	60533203	24 x 9 x 7	50533208	18 x 12 x 12
Model No.	Overall Box Dimension (L x W x H) (cm)												
90533211	50 x 36 x 35												
80533202	36 x 24 x 23												
70533212	24 x 18 x 12												
60533203	24 x 9 x 7												
50533208	18 x 12 x 12												

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 3924.90.90, 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 15% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION    <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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-581
		3	<b>DATE ISSUED</b>
			04 October 2024

4	DESCRIPTION OF GOOD												
<b>"KUGGIS BOX WITH LID (MODEL NOS. 30280202, 10514037, AND 40514031)"</b>													
<p>Based on the technical specifications submitted, subject articles are stackable storage boxes with lids, made from polyethylene terephthalate (PET) and using 50% (minimum) recycled PET plastics. These are used to keep household items (such as bathroom items, pens, stationery, chargers, small gadgets, desk accessories, and makeup products) organized and protected. Subject articles have the following specifications:</p>													
<table><tr><th>Model No.</th><th>Colour</th><th>Overall Box Dimension (W x L x H) (cm)</th></tr><tr><td>30280202</td><td>White</td><td>18 x 26 x 8</td></tr><tr><td>10514037</td><td>Transparent Black</td><td>18 x 26 x 8</td></tr><tr><td>40514031</td><td>Transparent Black</td><td>13 x 18 x 8</td></tr></table>	Model No.	Colour	Overall Box Dimension (W x L x H) (cm)	30280202	White	18 x 26 x 8	10514037	Transparent Black	18 x 26 x 8	40514031	Transparent Black	13 x 18 x 8	
Model No.	Colour	Overall Box Dimension (W x L x H) (cm)											
30280202	White	18 x 26 x 8											
10514037	Transparent Black	18 x 26 x 8											
40514031	Transparent Black	13 x 18 x 8											

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 3924.90.90, 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 15% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><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>






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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 3924.90.90</b>		<b>24-582</b>
	<b>MFN - 15% ad valorem</b>	3	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>04 October 2024</b>
	<b>RCEP - 15% ad valorem</b>		

4	<b>DESCRIPTION OF GOOD</b>
	<p><b>"SOCKERBIT STOR BOX WITH LID (MODEL NO. 00516961)"</b></p> <p>Based on the technical specifications submitted, subject article is a gray-green-colored storage box. Its lid is divided into two parts and has a built-in locking function. It is made from polypropylene (PP) and uses 20% (minimum) recycled PP plastics. Having a capacity of 55 liters and overall box dimensions of 77 cm x 50 cm x 19 cm (L x W x H), subject article is generally used as an under-bed storage for shoes, towels, clothes, and extra blankets.</p> 
5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipcovers).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3924.90.90, 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 15% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><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>



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<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3924.90.90</b>		<b>24-583</b>
	<b>MFN - 15% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>04 October 2024</b>
	<b>RCEP - 15% ad valorem</b>		

**4 DESCRIPTION OF GOOD**

**"SOCKERBIT STOR BOX WITH LID (MODEL NOS. 40514069, 80514067, AND 00514071)"**

Based on the technical specifications submitted, subject articles are grey-green-colored stackable storage boxes with lids, made from polypropylene (PP) and using 20% (minimum) recycled PP plastics. These are used for organizing and storing items such as hobby supplies, seasonal clothes, shoes, sports equipment, and tools. Subject articles have the following dimensions:

Model No.	Overall Box Dimension (W x D x H) (cm)
40514069	38 x 25 x 15
80514067	19 x 26 x 15
00514071	38 x 51 x 30



**5 REASONS FOR CLASSIFICATION**

Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).

In view thereof, subject articles are classified under AHTN 2022 subheading 3924.90.90, 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 15% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-585
		<b>3</b>	<b>DATE ISSUED</b>
			04 October 2024

**4 DESCRIPTION OF GOOD**

**"KUGGIS BOX WITH LID (MODEL NOS. 50514040, 80514034, 90280204, AND 90501286)"**

Based on the technical specifications submitted, subject articles are stackable storage boxes with lids, made from polyethylene terephthalate (PET) and using 50% (minimum) recycled PET plastics. These are used to keep household items (such as bathroom items, paper, stationery, media accessories, gadgets, cables, chargers, creams, and nail polishes) organized and protected. Subject articles have the following specifications:

Model No.	Colour	Overall Box Dimension (W x D x H) (cm)
50514040	Transparent Black	26 x 35 x 15
80514034	Transparent Black	18 x 26 x 15
90280204	White	26 x 35 x 15
90501286	White	18 x 26 x 15



**5 REASONS FOR CLASSIFICATION**

Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipcovers).

In view thereof, subject articles are classified under AHTN 2022 subheading 3924.90.90, 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 15% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

**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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9017.20.90		24-601
	MFN - 3% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
	PJEPA - Zero		04 October 2024
	AJCEPA - Zero		
	RCEP - Zero		

4	DESCRIPTION OF GOOD										
<p align="center"><b>"CENTERING PUNCH, MODEL: D071A02200"</b></p>											
<p>Based on the product description and technical specifications submitted, subject article is a tool used to make a small indentation or mark on a workpiece (generally, metal). During use, its pointed tip is positioned at the desired location while the other end is struck with a hammer to leave a small dent or mark on the surface of the workpiece. Subject article has the following dimensions, as shown below and in the figure:</p>											
											
<table border="1"><tr><th>Ø D</th><th>L</th><th>t 1</th><th>t 2</th><th>Ø d</th></tr><tr><td>25 mm</td><td>220 mm</td><td>35 mm</td><td>70 mm</td><td>19 mm</td></tr></table>		Ø D	L	t 1	t 2	Ø d	25 mm	220 mm	35 mm	70 mm	19 mm
Ø D	L	t 1	t 2	Ø d							
25 mm	220 mm	35 mm	70 mm	19 mm							

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes marking-out instruments. (Marking-out consists in making construction lines, etc., on the surface of a part to be machined, sawn, etc.). The group includes scribes and centre punches.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9017.20.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form "AJ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p>

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






REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem		24-605
		3	DATE ISSUED
			04 October 2024

4	DESCRIPTION OF GOOD
	<p><b>"WKRET-MET® KLIMAS LE-ZN WEDGE ANCHORS (M6, M8, M10, M12, and M16)"</b></p> <p>Based on the brochure, technical specifications, and European Technical Assessment report submitted, subject articles are torque-controlled expansion anchors consisting of a nut, bolt, washer, and expansion sleeve. These are made from steel with zinc coating and are designed to be used as mechanical fasteners for uncracked concrete. Available in shank (body) diameters ranging from 6 mm (M6) to 16 mm (M16), subject articles are installed by lightly tapping the bolt with a hammer into a drilled hole in the concrete until the fixing depth is reached, followed by tightening the nut to the recommended torque. These are imported in cartons containing 15 to 100 pieces of wedge anchors.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 2 (a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21).</p> <p>Heading 73.18 of the AHTN 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, collars, collar-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Marilou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8428.39.90 MFN - Zero		24-614
		3	DATE ISSUED
			04 October 2024

## 4 DESCRIPTION OF GOOD

## "MAX PORTER CHAIN CONVEYOR, MODEL: ZKY-6062"

Based on the brochure and technical specifications submitted, subject article is a motorized chain conveyor designed for the horizontal transport of grains in the grain milling industry. It is equipped with a 380-V electric motor that runs a chain enclosed in a sealed conveyor structure/channel (which is made of galvanized steel covered internally with polyethylene or Hardox<sup>®</sup> coating). The grains are fed into an inlet hopper, carried by the motorized chain conveyor (connected with paddles), and ejected in an outlet hopper. Subject article has the following specifications:

Volume Capacity (m <sup>3</sup> /s)	525
Weight Capacity (t/h)	400
Chain Speed (m/sn)	0.65
Conveyor Width (mm)	600
Conveyor Height (mm)	620
Conveyor Flange Width (mm)	680

## 5 REASONS FOR CLASSIFICATION

Heading 84.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, with the exception of the lifting and handling machinery of headings 84.25 to 84.27, this heading covers a wide range of machinery for the mechanical handling of materials, goods, etc. (lifting, conveying, loading, unloading, etc.). These more complex machines include continuous action machines, such as, conveyors are used for moving goods, usually in a horizontal direction, sometimes over very long distances (in mines, quarries, etc.). They include conveyors operated by continuously-moving carrying or pushing elements, e.g., bucket, tray or pan type conveyors; scraper or screw conveyors (in which the materials are forced along a trough by a push plate or worm respectively); band, belt, apron, slat, chain, etc., conveyors.

In view thereof, subject article is classified under AHTN 2022 subheading 8428.39.90, 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  
Chairperson

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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2   TCC (AR) NO.
<p style="text-align: center;"><b>AHTN 3306.10.90</b></p> <p><b>MFN - 7% ad valorem      ATIGA - Zero</b>  <b>AANZFTA - Zero            ACFTA - Zero</b>  <b>AHKFTA - Zero             AIFTA - Zero</b>  <b>AJCEPA - Zero              AKFTA - Zero</b>  <b>RCEP - Zero</b></p>	24-631
	3   DATE ISSUED
	04 October 2024
4   DESCRIPTION OF GOOD	
<p style="text-align: center;"><b>"DXN OOCHA TOOTHPASTE"</b></p> <p>Based on the product information sheet, finished goods specification, product ingredient declaration, manufacturing process flowchart, and product label artwork submitted, subject article is a nude-green to green toothpaste. It contains dicalcium phosphate, sorbitol, xylitol, aqua, decyl glucoside, glycerin, <i>Mentha piperita</i> (peppermint) oil, <i>Camellia sinensis</i> leaf powder, carrageenan, sodium lauroyl sarcosinate, menthol, and cellulose gum. Packed in 150-g tubes, subject article is used to clean teeth and freshen breath.</p>	
5   REASONS FOR CLASSIFICATION	
<p>Heading 33.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, preparations for oral or dental hygiene, including denture fixative pastes and powders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations for oral or dental hygiene such as, among others, dentifrices of all types including toothpastes and other preparations for teeth. These are substances or preparations used with a toothbrush, whether for cleaning or polishing the accessible surfaces of teeth or for other purposes such as anticaries prophylactic treatment. Toothpastes and other preparations for teeth remain classified in this heading, whether or not they contain abrasives and whether or not they are used by dentists.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3306.10.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	

2	TCC (AR) NO.
	24-631

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*

**MARILOU P. MENDOZA**  
Chairperson

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BAGONG PILIPINAS

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<div>AHTN 3302.10.30</div> <div>MFN - 1% ad valorem      ATIGA - Zero</div> <div>AANZFTA - Zero      ACFTA - Zero</div> <div>AHKFTA - Zero      AIFTA - Zero</div> <div>AJCEPA - Zero      AKFTA - Zero</div> <div>RCEP - Zero</div>			24-706
		3	DATE ISSUED
		04 October 2024	

4	DESCRIPTION OF GOOD
<div>"JALAPENO PEPPER FLAVOUR L-118258"</div> <p>Based on the product information sheet, ingredients listing, manufacturing process flowchart, safety data sheet, sample, and photographs of the product label and packaging submitted, subject article is an orange to brownish-orange liquid flavouring preparation with low to medium viscosity and with a spicy taste. It is composed of nature-identical flavouring substances, flavouring preparations, paprika extract, and medium chain triglycerides. Packed in 25-kg carboys, subject article is designed to impart specific flavour to dry seasonings, sauces, and cold dressings.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures 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 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	

2	TCC (AR) NO.
	24-706

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

*Handwritten signature of 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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1902.19.90		24-713
	MFN - 15% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
	AANZFTA - Zero		04 October 2024
	RCEP - 15% ad valorem		

**4 DESCRIPTION OF GOOD**

**"SAN REMO WHOLEMEAL SPIRALS"**

Based on the product specifications, quality assurance sheet, production process flowchart, certificate of analysis, and photograph of the product submitted, subject article is an uncooked, straight and twisted ribbon pasta produced by mixing 100% wholemeal durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is packed in a 500-g plastic film packaging.



**5 REASONS FOR CLASSIFICATION**

Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.

In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 15% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson

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


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BOC-09-51803

**MEMORANDUM**

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

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

**SUBJECT :** FOOD AND DRUG ADMINISTRATION (FDA)  
RECOMMENDATION FOR THE RELEASE OF DONATED  
FOOD PRODUCTS FROM THE ROTARY CLUB OF  
CANTERBURY TO THE ROTARY CLUB OF MAKATI

**DATE :** 29 October 2024

Forwarding the herein attached letter dated 19 September 2024 from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Atty. Czarina Danielle Eseque, Junior Partner, Carpo Law and Associates, recommending clearance for the release of the following donated food products from Rotary Club of Canterbury, Australia to Rotary Club of Makati, Paseo de Roxas, Makati City:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
19 Sep 2024	TCNU 3716674	H1632323	Emergency Relief Food Packs Brand Name: FORaMEAL	960 cartons	April 2026 March 2026 Feb 2026 Aug 2025 Nov 2025 July 2025

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

1. The products shall have been inspected and cleared by a representative from the 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.



19 September 2024

69-51803

**ATTY. CZARINA DANIELLE ESEQUE**

Junior Partner

**Carpo Law and Associates**

8<sup>th</sup> Floor, Marajo Tower,

312 26<sup>th</sup> Street West corner 4<sup>th</sup> Avenue,

Bonifacio Global City, Taguig City



Dear Atty. Esequé:

Please be informed that this Office recommends the release of the following food products donated by Rotary Club of Canterbury - 2 Rochester Rd. Canterbury, 3126, Australia to **ROTARY CLUB OF MAKATI** located at 7<sup>th</sup> Floor, Citi Bank Center, Paseo de Roxas, Makati City, Metro Manila, Philippines:


Product Name	Quantity	Expiry Date
Emergency Relief Food Packs Brand Name: FORAMEAL	960 cartons	April 2026, March 2026 February 2026, August 2025 November 2025, July 2025
Container Number TCNU3716674		Seal H1632323

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

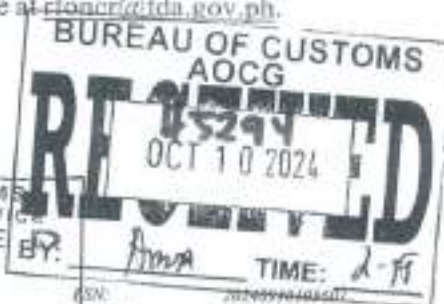
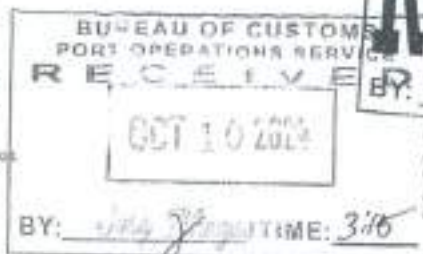
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use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

This clearance is without prejudice to existing tariff rules and customs regulations.  
 For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph).

Very truly yours,

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

cc: ANNA MARIE CELINA G. GARFIN, MD, MM  
 OIC-Director IV, Bureau of International Health Cooperation  
 COMMISSIONER HENRYENIDO Y. RUBIO  
 OIC, Bureau of Customs  
 ARNOLD G. ALINDADA, Dr. BCSE, MPhil, RMT  
 Director II, SLC, Region IV-A, IV-B, V & NCR



ASN: 20240904000000  
 Amount: P6P 510  
 OR Number: 1303642  
 Date: 11 Sept 2024  
 Remarks:

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

Trunk Line +63 2 857 1900  
 Website : [www.fda.gov.ph](http://www.fda.gov.ph)

Fax +63 2 807 0751  
 Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)



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09 OCT 2024




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DEPARTMENT OF FINANCE  
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BOC-09-52148

**MEMORANDUM**

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



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

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

**DATE :** **30 October 2024**

Forwarding the herein attached letters all dated 26 September 2024 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
26 Sep 2024	GESU 6229555	A1554165	Donated Foodstuff – FMSC Meal 01-6 Mannapack™ Rice (36-370g 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	Sep 2027
26 Sep 2024	TCLU 5748243	A1554167	Donated Foodstuff – FMSC Meal 01-6 Mannapack™ Rice (36-370g bag) Rice Fortified Rice and Soy Meal (white rice, textured soy protein, dehydrated vegetables,	1,260 boxes	Sep 2027



			vegetarian flavoring with a vitamin and mineral blend)		
26 Sep 2024	FFAU 1454464	A1653982	Humanitarian Aid Cargo: Dehydrated Rice-Soy Casserole	1,320	12/7/2026 12/8/2026 1/3/2027 1/11/2027 3/19/2027

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 the 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.



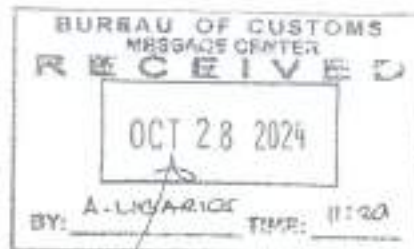




26 September 2024

09-52148

**MR. EDGARDO STA. ANA**  
 ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
 Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor,  
 Philippine Stock Exchange Center Exchange Road,  
 Ortigas Center, Pasig City, Philippines



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200, Raleigh, North Carolina USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack™ Rice (36-370g 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 September 2027
Container Number GESU 6229555	Seal Number A1554165	


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 [rfoner@fda.gov.ph](mailto:rfoner@fda.gov.ph).

Very truly yours,

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

cc: ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CESE  
 Director IV, Bureau of International Health Cooperation  
 BENVENIDO Y. RUBIO  
 Commissioner, Bureau of Customs  
 ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT  
 Director II, SLC, Region IV-A, IV-B, V & NCR



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 23 Sep 2024



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 Fax +63 2 807 0761  
 Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)

20 OCT 2024



26 September 2024

09-52149

**MR. EDGARDO STA. ANA**  
ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor,  
Philippine Stock Exchange Center Exchange Road,  
Ortigas Center, Pasig City, Philippines



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200, Raleigh, North Carolina USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack™ Rice (36-370g 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 September 2027
Container Number TCLU 5746243	Seal Number A1554167	


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.

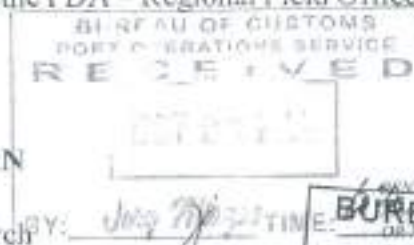
This clearance is without prejudice to existing tariff rules and customs regulations.

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

Very truly yours,

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

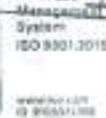
cc: ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CESE  
Director IV, Bureau of International Health Cooperation  
BIENVENIDO V. RUBIO  
Commissioner, Bureau of Customs  
ARNOLD G. ALINDADA, Dr. HCN, MPH, RMT  
Director II, SEC, Region IV-A, IV-B, V & NCR



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Website : [www.fda.gov.ph](http://www.fda.gov.ph)

Fax +63 2 807 0751  
Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)



28 OCT 2024





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DEPARTMENT OF FINANCE  
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BOC-09-52145

## MEMORANDUM

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

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

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

DATE : 30 October 2024

Forwarding the herein attached letters, both dated 25 September 2024, 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:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
25 Sep 2024	MSDU 46145050	UL- 7471562	FMSC MEAL 01-6 Manna Pack Rice (36- 370g bag)	1,260 boxes	April 2027
25 Sep 2024	MSDU 4022522	UL- 9709522	FMSC MEAL 01-6 Manna Pack Rice (36- 370g bag)	1,260 boxes	March 2027

It is further informed that 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;





hms

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.





25 September 2024

09-52145

**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 01-6 Manna Pack Rice (36-370g bag)	1,260 boxes	Earliest of which is April 2027
Container Number MSDU 46145050	Seal Number UL-7471562	

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

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

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

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

Very truly yours,

**PILAR MARILYN M. PAGAYUNAN**

Director IV

Center for Food Regulation and Research

cc: ALELI ANNIE GRACE P. SORACAL, MB, MPH, CSE  
Director IV, Bureau of International Health Cooperation  
COMMISSIONER BIENVENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
ARNOLD G. ALINDADA, Dr. HCM, MPH, RPH  
Director II, SLC, Region IV-A, IV-B, V & NCR



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Website : [www.fda.gov.ph](http://www.fda.gov.ph)Fax +63 2 807 0751  
Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)Management System  
ISO 9001:2015

n a OCT 2024







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BOCG Memo No. 203-2024


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

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BOC-09-52151

**MEMORANDUM**

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

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner *9/*  
Assessment and Operations Coordinating Group

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

**DATE :** 30 October 2024

Forwarding the herein attached letters, both dated 25 September 2024, from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Luis Jose Raymundo S. Sasuman, Chief of Operations and Finance, COHPI, recommending clearance for the release of the following donated food products from Convoy of Hope, USA to COHPI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
25 Sep 2024	TCKU 4580628	UL-2649270	Fortified Rice & Soy Protein Meal	1,320 cases	Dec 2026
25 Sep 2024	TCNU 8986749	UL-4092763	Fortified Rice & Soy Protein Meal	1,320 cases	Aug 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 the 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



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

For information and appropriate action.









25 September 2024

09-52152

**MR. LUIS JOSE RAYMUNDO S. SASUMAN**

Chief of Operations and Finance

**Convoy of Hope Philippines, Inc.**1924, Taft Avenue corner Bernabe Street,  
Brgy. 044, Pasay City

Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,320 cases	Earliest of which is August 2025
Container Number TCNU 8986749		Seal Number UL-4092763

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 [rfoner@fda.gov.ph](mailto:rfoner@fda.gov.ph) or [rfoim@fda.gov.ph](mailto:rfoim@fda.gov.ph).

Very truly yours,

**PILAR MARILYN M. PAGAYUNAN**

Director IV

Center for Food Regulation and Research

cc: ALELI ANNIE GRACE P. SUDLACAL, MD, MPH, CESE  
Director IV, Bureau of International Health Cooperation  
COMMISSIONER BERNENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
ARNOLD G. ALONDADA, Dr. PH, MPH, RMT  
Director III, SLC, Region IV-A, IV-B, V & NCR



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Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)Management System  
ISO 9001:2015

28 OCT 2024

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS***A modernized and credible customs administration that upholds good governance and is among the world's best***MEMORANDUM**

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

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

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

**DATE :** 29 October 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 17 October 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-572	"FLAVOR CONDENSED MILK"	3302.10.30	MFN – 1% ad valorem
24-575	"PAPER U-SHAPED STRAWS (V-LEGAL) (138 mm)"	4823.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 7.5% ad valorem* AHKFTA – 15% ad valorem* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-593	"SUCROSE"	1702.90.91	MFN – 3% ad valorem
24-617	"SIFQUINOL 60%"	3003.90.00	MFN – 3% ad valorem AIFTA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			





**MASTER COPY**AOCG Memo No. 204-2024 p. 2

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DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-618	"RAFOXANIDE BP VET"	2924.29.90	MFN – 1% ad valorem AIFTA – Zero*
24-627	"DXN GOJI BERRIES"	0813.40.90	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-655	"LEMON FLAVOR"	3302.10.30	MFN – 1% ad valorem
24-662	"METOSTIM® LIQUID"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-663	"YELA PROSECURE"	2309.90.20	MFN - Zero
24-665	"FLAVOR CRANBERRY POWDER"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-675	"WAKNIS 1.8 EC (ABAMECTIN 18 G/L EC)"	3808.91.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – 3% ad valorem*
24-710	"MEAT B FLAVOR 427-00143-01"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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ADCG Memo No. 204-2024 p.3

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-711	"MISO (RED) FLAVOUR JS-640-440-3"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-712	"TULIP CHOCOLATIER BORDEAUX (COCOA POWDER)"	1805.00.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-717	"HEMOPROT® EGG POWDER"	0408.91.00	MFN – 3% ad valorem
24-730	"SARVAL PORCINE MEAL"	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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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-098

17 October 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 16 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-572, 24-575, 24-593, 24-617, 24-618, 24-627, 24-655, 24-662, 24-663, 24-665, 24-675, 24-710, 24-711, 24-712, 24-717 and 24-730, issued by this Commission on 17 October 2024. 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*



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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
			<b>24-572</b>
	<b>AHTN 3302.10.30</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>MFN - 1% ad valorem</b>		<b>17 October 2024</b>

**4 DESCRIPTION OF GOOD**

**"FLAVOR CONDENSED MILK"**

Based on the technical data sheet, ingredients list, production process flowchart, certificate of analysis, packing list, safety data sheet, and supplemental information submitted, subject article is a flavouring preparation in the form of a white to beige powder. It is composed of maltodextrin, sodium octenyl succinated starch, vegetable oil, glyceryl triacetate, and natural flavouring substances (composed of various odoriferous ingredients). Packed in 25-kg cardboard boxes, subject article is used as a flavouring ingredient in the manufacture of ambient dairy products.

**5 REASONS FOR CLASSIFICATION**

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making); among others, mixtures 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.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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*

**MARILOU P. MENDOZA**  
Chairperson

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





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;"><b>AHTN 4823.90.99</b></p> <p><b>MFN - 15% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>      <b>ACFTA - 7.5% ad valorem</b>  <b>AHKFTA - 15% ad valorem</b>      <b>AIFTA - 5% ad valorem</b>  <b>AJCEPA - Zero</b>      <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>			24-575
		3	DATE ISSUED
		17 October 2024	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>"PAPER U-SHAPED STRAWS (V-LEGAL) (138 mm)"</b></p> <p>Based on the technical specifications, product composition, manufacturing process flowchart, packing list, technical drawing, and sample submitted, subject articles are white U-shaped paper straws. These are made from 100% Forest Stewardship Council® (FSC®)-certified virgin bleached paper and have an inner diameter of 4 mm and folded length of 87 mm. Packed in jumbo boxes containing 20,000 pieces of straws individually wrapped in oriented polypropylene (OPP) plastic film, subject articles are used in consuming ready-to-drink beverages as an alternative to plastic straws.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 48.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres, not covered by any of the previous headings of this Chapter nor excluded by Note 2 to this Chapter.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 4823.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
	24-575

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	7.5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	15	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

*Marilou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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





BAGONG PILIPINAS

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.90.91 MFN - 3% ad valorem		24-593
		3	DATE ISSUED
			17 October 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"SUCROSE"</b></p> <p>Based on the manufacturing process flowchart, product label, and photographs of the product and packaging submitted, subject article is a transparent, amber-coloured liquid, produced by dissolving refined white sugar in boiling water and heating the mixture to 120°C, followed by cooling. Packed in cartons containing four 5-kg jerrycans, subject article is used as a sweetener in food and beverages.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sugar syrups not containing added flavouring or colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers syrups of all sugars (including lactose syrups and aqueous solutions other than aqueous solutions of chemically pure sugars of heading 29.40), provided they do not contain added flavouring or colouring matter. In addition to the syrups referred to in other sugars (i.e., glucose (starch) syrup, fructose syrup, syrup of malto-dextrins, inverted sugar syrup as well as sucrose syrup), this heading includes simple syrups obtained by dissolving sugars of this Chapter in water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1702.90.91, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  <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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 3003.90.00</b>		<b>24-617</b>
	<b>MFN - 3% ad valorem</b>	3	<b>DATE ISSUED</b>
	<b>AIFTA - Zero</b>		<b>17 October 2024</b>

4	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>"SIFQUINOL 60%"</b></p> <p>Based on the technical specifications and physical description of the finished product, manufacturing procedure, applications, and product label submitted, subject article is a non-antibiotic medicament preparation containing halquinol and calcium carbonate (excipient). It is in the form of a light grey to brown powder with a distinctive aroma. Packed in 25-kg bags, subject article is added to feeds at a dosage of 100 to 200 grams per ton of poultry and swine feeds, or as prescribed by a veterinarian, for the treatment of gastro-intestinal infections (e.g., control of colibacillosis and salmonellosis in poultry, and control of dysentery and enterotoxigenic <i>E. coli</i> in swine).</p>
5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2924.29.90		24-618
	MFN - 1% ad valorem	3	DATE ISSUED
	AFTA - Zero		17 October 2024

4	DESCRIPTION OF GOOD
	<p><b>"RAFOXANIDE BP VET"</b></p> <p>Based on the technical data sheet, certificate of analysis, and material safety data sheet submitted, subject article is pure rafoxanide (<math>C_{19}H_{11}Cl_2N_2O_3</math>) in the form of a white to off-white powder. Packed in 25-kg bags, subject article is an anthelmintic used to treat adult liver flukes of the species <i>Fasciola hepatica</i> and <i>Fasciola gigantica</i> in ruminant animals. It has the following chemical structure:</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 29.24 of the AHTN 2022 covers, among others, carboxamide-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers amide derivatives of carboxylic acids and of carbonic acid (but not amide derivatives of other inorganic acids - heading 29.29). The hydrogen of the (<math>-NH_2</math>) or (<math>&gt;NH</math>) groups may be substituted by alkyl or aryl radicals, in which case the products are N-substituted amides. This heading includes cyclic amides.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2924.29.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou 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>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0813.40.90		24-627
	MFN - 7% ad valorem	3	DATE ISSUED
	ACFTA - Zero		17 October 2024
	RCEP - Zero		

## 4 | DESCRIPTION OF GOOD

## "DXN GOJI BERRIES"

Based on the product information sheet, finished goods specification, product ingredient declaration, manufacturing process flowchart, and product label submitted, subject articles are red dried goji berries (*Lycium barbarum*) with a sweet taste. These are produced using a controlled drying process, with no artificial preservatives and colouring added. Loaded in cartons containing 28 pieces of 350-g packs, subject articles can be consumed directly, used as a food ingredient, or soaked in hot water to make a beverage.

## 5 | REASONS FOR CLASSIFICATION

Heading 08.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit, dried, other than that of headings 08.01 to 08.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes dried fruits which when fresh are classified in headings 08.07 to 08.10. They are prepared either by direct drying in the sun or by industrial processes (e.g., tunnel-drying).

In view thereof, subject articles are classified under AHTN 2022 subheading 0813.40.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson

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





## REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem		24-655
		3	DATE ISSUED
			17 October 2024

## 4 DESCRIPTION OF GOOD

## "LEMON FLAVOR"

Based on the product data sheet, certificate of analysis, ingredient data sheet, production process flowchart, and packing list submitted, subject article is a flavouring preparation in the form of a white powder. It is composed of natural and nature-identical flavourings (i.e., essential oils and synthetic aromatics), maltodextrin, dextrose (maize), gum arabic/acacia gum, and butylated hydroxyanisole. Packed in 15-kg cardboard boxes, subject article is used as a flavouring in the manufacture of powdered beverages.

## 5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures 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.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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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REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY		2   TCC (AR) NO.	
<div>AHTN 2309.90.20</div> <div><div>MFN - Zero</div><div>ATIGA - Zero</div><div>AANZFTA - Zero</div><div>ACFTA - Zero</div><div>AHKFTA - Zero</div><div>AIFTA - Zero</div><div>AJCEPA - Zero</div><div>AKFTA - Zero</div><div>RCEP - Zero</div></div>		24-662	
		3   DATE ISSUED	
		17 October 2024	
4   DESCRIPTION OF GOOD			
<div>"METOSTIM® LIQUID"</div> <div>Based on the product specifications, product brochure, product information sheet, scientific bulletin, and Certificate of Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a metabolic stimulant and growth promoter for animals. It is composed of a liquid blend of amino acids, fat soluble vitamins, water soluble vitamins, macro minerals, essential trace minerals, electrolytes, curcumin, osmoregulation factors, and Prokura® probiotic powder. Packed in 1-kg and 5-kg bottles with one pack of Prokura® probiotics, the probiotic powder and liquid blend are mixed well, then added to the drinking water of poultry, swine, and ruminants at different dosages, depending on the animal requirement, to accelerate animal growth at the early stages of life, reduce stress due to farming conditions, and enhance development of the digestive system, among others.</div>			
5   REASONS FOR CLASSIFICATION			
<div>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</div> <div>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</div>			



AOCG Memo No. 204-2024 r.14

2	TCC (AR) NO.
	24-662

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

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

FOR THE COMMISSION

*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		24-663
		3	DATE ISSUED
			17 October 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"YELA PROSECURE"</b></p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, product data sheet, manufacturing process, and product label submitted, subject article is a yeast hydrolysate (from inactivated <i>Saccharomyces cerevisiae</i>) in the form of a fine, light-brown powder. It is produced through a controlled hydrolysis of ethanol yeast biomass by endogenous and specifically-selected exogenous enzymes, followed by a two-step evaporation process, and then drying. Packed in 25-kg bags and 800-kg big bags, subject article is added to animal feeds at different levels, depending on the animal species, as a protein source and to support animal performance, digestive health, and feed palatability.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.</p> <p>Heading 23.09 of the 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 food 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 relative 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</p> <p style="text-align: right;"><i>Marilou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





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 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 3302.10.30</b></p> <table> <tr> <td>MFN - 1% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 1% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<p><b>2 TCC (AR) NO.</b></p> <p style="text-align: center;"><b>24-665</b></p> <p><b>3 DATE ISSUED</b></p> <p style="text-align: center;"><b>17 October 2024</b></p>
MFN - 1% ad valorem	ATIGA - Zero										
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - Zero	AIFTA - Zero										
AJCEPA - Zero	AKFTA - Zero										
RCEP - Zero											
<p><b>4 DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>"FLAVOR CRANBERRY POWDER"</b></p> <p>Based on the technical data sheet, ingredients list, certificate of analysis, manufacturing process flowchart, packing list, and supplementary information submitted, subject article is a flavouring preparation in the form of a light yellow to brown powder. It consists of natural flavouring substances (e.g., lime oil and apple extract), nature-identical flavouring substances (synthetic aromatic compounds), maltodextrin, gum arabic, glyceryl triacetate (triacetin), glucose, and acetic acid. Packed in 25-kg cartons, subject article is used as a flavouring ingredient for powdered beverages.</p>											
<p><b>5 REASONS FOR CLASSIFICATION</b></p> <p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures 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 3302.10.30, 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>											

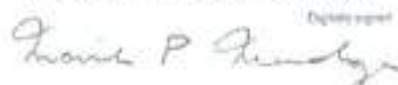
AOCG Memo No. 204-2024 P-17

2	TCC (AR) NO.
	24-665

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**  
Chairperson

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





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.91.99		24-675
	MFN - 3% ad valorem	3	DATE ISSUED
	ACFTA - Zero		17 October 2024
	RCEP - 3% ad valorem		

## 4 DESCRIPTION OF GOOD

## "WAKNIS 1.8 EC (ABAMECTIN 18G/L EC)"

Based on the Certificate of Product Registration from the Fertilizer and Pesticide Authority (FPA), certificate of analysis, material safety data sheet, testing report, product label, packing list, photographs of the product, and sample submitted, subject article is a light-yellow to brown insecticide/acaricide liquid containing 18 g/L abamectin (as active ingredient), solvent, and emulsifier. Packed in 500-mL plastic bottles, subject article is applied by bud injection on bananas or by using a knapsack sprayer on cabbages, pineapples, ornamentals, eggplants and other plants, for the control of pests (e.g., blossom thrips, diamond back moths, miles, thrips, leafhoppers, aphids, fruits and shoot borers, and leafminers).



## 5 REASONS FOR CLASSIFICATION

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. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3808.91.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E", and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 3% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MARILOU P. MENDOZA  
Chairperson

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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			24-710
		3	DATE ISSUED
<p style="text-align: center;"><b>AHTN 3302.10.30</b></p> <p><b>MFN - 1% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>      <b>ACFTA - Zero</b>  <b>AHKFTA - Zero</b>      <b>AIFTA - Zero</b>  <b>AJCEPA - Zero</b>      <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>		<p style="text-align: center;"><b>17 October 2024</b></p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>"MEAT B FLAVOR 427-00143-01"</b></p> <p>Based on the quality assurance sheet, ingredients list, production process flowchart, safety data sheet, supplemental information, photographs of the product label and packaging, and sample submitted, subject article is a flavouring preparation in the form of an orange-brown to brown, low to medium viscosity liquid with a smoky, roasted meat, and grilled flavour and aroma. It is composed of natural, artificial, and nature-identical flavouring substances, smoke flavourings (consisting of odoriferous substances such as essential oils and synthetic aromatics), vegetable oil, and butylated hydroxyanisole (BHA). Packed in 25-kg carboys, subject article is used as an ingredient in the manufacture of foodstuffs.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures 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 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
	24-710

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

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

FOR THE COMMISSION

*Digitally signed*  


**MARILOU P. MENDOZA**  
Chairperson

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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.30</b>		<b>24-711</b>
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		<b>17 October 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"MISO (RED) FLAVOUR JS-640-440-3"</b></p> <p>Based on the quality assurance sheet, ingredients list, production process flowchart, safety data sheet, supplemental information, and photographs of the product label and packaging submitted, subject article is a flavouring preparation in the form of a yellow to yellowish, clear, low to medium viscosity liquid with a seaweed and fermented flavour and odour. It is composed of nature-identical and natural flavouring substances (consisting of odoriferous substances such as essential oils and synthetic aromatics), medium chain triglycerides, triacetin, and acetic acid. Packed in 25-kg carboys, subject article is used as an ingredient in the manufacture of foodstuffs.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures 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 3302.10.30, 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>



AOCG Memo No. 204-2024 1-22

2	TCC (AR) NO.
	24-711

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  
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 2024 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;"><b>AHTN 1805.00.00</b></p> <p><b>MFN - 7% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>      <b>ACFTA - Zero</b>  <b>AHKFTA - Zero</b>      <b>AIFTA - 5% ad valorem</b>  <b>AJCEPA - Zero</b>      <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>	<b>2 TCC (AR) NO.</b> <p style="text-align: center;"><b>24-712</b></p> <b>3 DATE ISSUED</b>  <p style="text-align: center;"><b>17 October 2024</b></p>
<b>4 DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>"TULIP CHOCOLATIER BORDEAUX (COCOA POWDER)"</b></p> <p>Based on the quality assurance sheet, production flow diagram, specifications sheet, and photograph of the packaging submitted, subject article is an unsweetened, dark reddish-brown cocoa powder. Packed in 2.5-kg kraft paper bags, subject article is used as an ingredient in making chocolate dipping sauces, syrups, frostings, and glazes.</p> <div style="text-align: right;">  </div>	
<b>5 REASONS FOR CLASSIFICATION</b>  <p>Heading 18.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers cocoa powder, not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that cocoa powder is obtained by pulverising the partly defatted cocoa paste referred to in heading 18.03. This heading covers only cocoa powder not containing added sugar or other sweetening matter. The heading includes, <i>inter alia</i>, cocoa powder obtained after treating the nibs, paste or powder with alkaline substances (carbonate of sodium or potassium, etc.) to increase its solubility (soluble cocoa).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1805.00.00, 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>	



AOCG Memo No. 204-2024 1-24

2	TCC (AR) NO.
	24-712

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)	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  
Chairperson

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## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0408.91.00 MFN - 3% ad valorem		24-717
		3	DATE ISSUED
			17 October 2024

4	DESCRIPTION OF GOOD
	<p><b>"HEMOPROT® EGG POWDER"</b></p> <p>Based on the product brochure, technical data sheet, production process flowchart, certificate of analysis, and product label submitted, subject article is a pale-yellow powder produced from pasteurized and spray-dried whole liquid eggs. Packed in 20-kg kraft bags with polyethylene (PE) liner, subject article is suitable as pet food and for animal feed production (for all species), as a source of highly digestible protein with amino acid profile.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 04.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whole eggs, not in the shell, and egg yolks of all birds. The products of this heading may be fresh, dried, cooked by steaming or by boiling in water, moulded (e.g., cylindrical "long eggs"), frozen or otherwise preserved. All these fall in the heading whether or not containing added sugar or other sweetening matter and whether for use as food or for industrial purposes (e.g., in tanning).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0408.91.00, 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>Marilou P. Mendoza</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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		24-730
		3	DATE ISSUED
			17 October 2024

4	DESCRIPTION OF GOOD
	<p><b>"SARVAL PORCINE MEAL"</b></p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, certificate of formula, production process flowchart, certificate of analysis, material safety data sheet, and product label submitted, subject article is a porcine meal feed ingredient in the form of a brown grainy powder with a characteristic odour. It is produced by crushing the bones, fat, and offal of swine, followed by mixing, evaporating, decanting, pressing, screening, and milling. Packed in 25-kg bags, subject article is used as a raw material for swine, poultry, and aquaculture feeds and for pet food, as a source of protein.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.</p> <p>Heading 23.09 of the 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 relative 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></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><i>Note: in line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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AOCG Memo No. 207-2024

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

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

**MEMORANDUM**

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



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

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

**DATE :** 29 October 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 16 October 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-579	"AOXTEC® 111"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-584	"KUGGIS BOX WITH LID 37X54X21 WHITE AP CN (MODEL NO. 40280206)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-586	"KUGGIS BOX WITH LID 37X54X21 TRANSPARENT BLACK AP (MODEL NO. 90514043)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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AOCG Memo No. 207-2024 p-2

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

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-656	"VITAMIN PREMIX NUTR 20608 WET USE NON-GMO"	2106.90.73	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-657	"GLUCOSE SYRUP POWDER DE37-41"	1702.30.10	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-679	"FIBERCREME MULTI-PURPOSE CREAMER"	2106.90.91	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-683	"LCD PANEL AND CABINET, MODEL: HISENSE 50A6K"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-684	"LCD PANEL AND CABINET, MODEL: HISENSE 55A6K"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-685	"LCD PANEL AND CABINET, MODEL: DEVANT 55QUHW01"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-689	"LCD PANEL AND CABINET, MODEL: DEVANT 65UHD205"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-715	"DEHYDRATED FRUIT MIX IRREGULAR DICE 5-7mm NO SO2 (GUAVA, PAPAYA, PINEAPPLE)"	2008.97.20	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem* AIFTA – 10% ad valorem* AJCEPA – Zero* AKFTA – 10% ad valorem* 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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## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		24-579
	MFN - Zero		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		16 October 2024
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"AOXTEC® 111"</b></p> <p>Based on the Veterinary Drug and Product Declaration Form from the Bureau of Animal Industry (BAI), certificate of formula, material safety data sheet, product information sheet, product brochure, composition sheet, specification sheet, and product label submitted, subject article is a blend of antioxidants in the form of a dark brown liquid. It is composed of butylated hydroxyanisole (BHA), ethoxyquin, butylated hydroxytoluene (BHT), and palm oil (carrier). Packed in 25-kg plastic drums, subject article is added to animal feeds and feed ingredients to prevent destructive oxidation and rancidity.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types including those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal : stabilisers, anti-oxidants, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
	24-579

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**  
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.





REPORT OF THE PHILIPPINES  
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-584
		3	DATE ISSUED
			16 October 2024

4 DESCRIPTION OF GOOD

"KUGGIS BOX WITH LID 37x54x21 WHITE AP CN (MODEL NO. 40280206)"

Based on the technical specifications submitted, subject article is a white stackable storage box with a lid and handles on two sides. It is made from polyethylene terephthalate (PET) and used 50% (minimum) recycled PET plastics. It is used for storing household items such as arts and crafts, game accessories, and other bulky items. Subject article has dimensions of 37 cm x 54 cm x 21 cm (W x D x H).

5 REASONS FOR CLASSIFICATION

Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).

In view thereof, subject article is classified under AHTN 2022 subheading 3924.90.90, 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 15% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

*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   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2   TCC (AR) NO.
<p>AHTN 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem</p>	24-586
	3   DATE ISSUED
	16 October 2024

4 | DESCRIPTION OF GOOD

**"KUGGIS BOX WITH LID 37x54x21 TRANSPARENT BLACK AP  
(MODEL NO. 90514043)"**

Based on the technical specifications submitted, subject article is a black, transparent stackable storage box with a lid and handles on two sides. It is made from polyethylene terephthalate (PET) and used 50% (minimum) recycled PET plastics. It is used for storing household items such as arts and crafts, game accessories, and other bulky items. Subject article has dimensions of 37 cm x 54 cm x 21 cm (W x D x H).



5 | REASONS FOR CLASSIFICATION

Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipcovers).

In view thereof, subject article is classified under AHTN 2022 subheading 3924.90.90, 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 15% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

**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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.73</b>		<b>24-656</b>
	<b>MFN - 1% ad valorem</b>	3	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>16 October 2024</b>
	<b>RCEP - Zero</b>		

**4 DESCRIPTION OF GOOD**

**"VITAMIN PREMIX NUTR 20608 WET USE NON-GMO"**

Based on the product specifications, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin premix in the form of a fine granular powder. It is composed of vitamins (A, B<sub>1</sub>, B<sub>2</sub>, B<sub>6</sub>, B<sub>12</sub>, C, D<sub>3</sub>, E, K<sub>1</sub>, biotin, niacin, folic acid, and pantothenic acid), taurine, inositol, manganese sulphate, potassium iodide, sodium selenate, and maltodextrin (carrier). Packed in a 25-kg aluminium-laminated film bag inside a cardboard box, subject article is used as a source of vitamins and minerals in the manufacture of infant milk products.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; 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

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.30.10		24-657
	MFN - 3% ad valorem	3	DATE ISSUED
	ACFTA - Zero		16 October 2024
	RCEP - Zero		

## 4 DESCRIPTION OF GOOD

## "GLUCOSE SYRUP POWDER DE37-41"

Based on the certificate of analysis, specifications sheet, ingredients list, production process flowchart, supplemental information, and packing list submitted, subject article is glucose in the form of a white powder with a dextrose equivalent (DE) value exceeding 20% and a fructose content of less than 0.01%. It is produced by adding sodium carbonate to the starch slurry to adjust the pH value, followed by hydrolysis (via the addition of thermostable alpha-amylase), liquefaction, decolorization, filtration, ion exchange, evaporation, and spray-drying. Packed in 25-kg bags, subject article is used as a bulking agent for ambient dairy products.

## 5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, glucose, which occurs naturally in fruits and honey. Commercial glucose is obtained by hydrolysing starch with acids and/or enzymes. It always contains, in addition to dextrose, a variable proportion of di-, tri- and other polysaccharides (maltoose, maltotriose, etc.). It has a reducing sugar content, expressed as dextrose on the dry substance, of not less than 20 %. It is usually in the form of a colourless, more or less viscous liquid or of lumps or cakes (glucose aggregates) or of an amorphous powder. It is used mainly in the food industry, in brewing, in tobacco fermentation and in pharmacy.

In view thereof, subject article is classified under AHTN 2022 subheading 1702.30.10, 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.

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FOR THE COMMISSION

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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.91</b>		<b>24-679</b>
	<b>MFN - 7% ad valorem</b>	3	<b>DATE ISSUED</b>
	<b>AANZFTA - Zero</b>		<b>16 October 2024</b>
	<b>AHKFTA - Zero</b>		
	<b>AJCEPA - Zero</b>		
	<b>RCEP - Zero</b>		
	<b>ATIGA - Zero</b>		
	<b>ACFTA - Zero</b>		
	<b>AIFTA - 7% ad valorem</b>		
	<b>AKFTA - Zero</b>		

4	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>"FIBERCREME MULTI-PURPOSE CREAMER"</b></p> <p>Based on the product composition, product specifications, production process flow diagram, and flat lay label artworks submitted, subject article is a lactose-, gluten-, and sugar-free multi-purpose creamer in the form of a white to slightly cream-coloured powder. It is composed of isomalto-oligosaccharide; fully hydrogenated coconut oil; sodium caseinate (milk protein); dipotassium phosphates and sodium polyphosphates (stabilizers); distilled mono- and di-glycerides and sodium stearoyl lactylate (emulsifiers); and silicon dioxide (anticaking agent). Packed in 168-g jars and in 100-g, 450-g, and 1,000-g bags, subject article is added to food and beverage products to increase their value, functionality, and palatability.</p>
5	<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 2106.90.91, 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:</p>

2	TCC (AR) NO.
	24-679

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)	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)

1	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 8529.90.91</b>		<b>24-683</b>
	<b>MFN - Zero</b>	3	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>16 October 2024</b>
	<b>RCEP - Zero</b>		

4	DESCRIPTION OF GOOD																																							
<p align="center"><b>"LCD PANEL AND CABINET, MODEL: HISENSE 50A6K"</b></p> <p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:</p> <table><tr><th>Quantity</th><th>Part Name</th><th>Description</th></tr><tr><td>1 pc</td><td>Front Cover</td><td>The case at the front of the TV</td></tr><tr><td>1 pc</td><td>Bottom Frame</td><td>Right case at the back of the TV</td></tr><tr><td>1 pc</td><td>Open Cell</td><td>The panel used to display the image</td></tr><tr><td>1 pc</td><td>Micro Lens on Prism (MOP)</td><td>A membrane that improves the brightness of the front view</td></tr><tr><td>1 pc</td><td>Diffusion Film</td><td>A film that directs the direction for light scattering</td></tr><tr><td>1 pc</td><td>Reflection Film</td><td>A film to improve brightness and energy efficiency</td></tr><tr><td>2 pcs</td><td>Light Bar</td><td>Beads integrated on a single bar</td></tr><tr><td>1 pc</td><td>Metal Back Cover (MBC)</td><td>The metal plate that holds the other parts of the TV in place</td></tr><tr><td>1 pc</td><td>Light Guiding Part</td><td>A window that accepts signals from the remote control</td></tr><tr><td>1 pc</td><td>Timing Controller Board (T-CON)</td><td>Sends signals to drive the LCD screen to display images</td></tr><tr><td>2 pcs</td><td>Loud Speaker L/R</td><td>The part that converts electrical signals into sounds</td></tr><tr><td>3 pcs</td><td>Rear Cover M / L / R</td><td>Middle / left / right cases at the back of the TV</td></tr></table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete TV set.</p>		Quantity	Part Name	Description	1 pc	Front Cover	The case at the front of the TV	1 pc	Bottom Frame	Right case at the back of the TV	1 pc	Open Cell	The panel used to display the image	1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view	1 pc	Diffusion Film	A film that directs the direction for light scattering	1 pc	Reflection Film	A film to improve brightness and energy efficiency	2 pcs	Light Bar	Beads integrated on a single bar	1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place	1 pc	Light Guiding Part	A window that accepts signals from the remote control	1 pc	Timing Controller Board (T-CON)	Sends signals to drive the LCD screen to display images	2 pcs	Loud Speaker L/R	The part that converts electrical signals into sounds	3 pcs	Rear Cover M / L / R	Middle / left / right cases at the back of the TV
Quantity	Part Name	Description																																						
1 pc	Front Cover	The case at the front of the TV																																						
1 pc	Bottom Frame	Right case at the back of the TV																																						
1 pc	Open Cell	The panel used to display the image																																						
1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view																																						
1 pc	Diffusion Film	A film that directs the direction for light scattering																																						
1 pc	Reflection Film	A film to improve brightness and energy efficiency																																						
2 pcs	Light Bar	Beads integrated on a single bar																																						
1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place																																						
1 pc	Light Guiding Part	A window that accepts signals from the remote control																																						
1 pc	Timing Controller Board (T-CON)	Sends signals to drive the LCD screen to display images																																						
2 pcs	Loud Speaker L/R	The part that converts electrical signals into sounds																																						
3 pcs	Rear Cover M / L / R	Middle / left / right cases at the back of the TV																																						

2	TCC (AR) NO.
	24-683

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, 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**  
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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 8529.90.91</b>		<b>24-684</b>
	<b>MFN - Zero</b>	3	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>16 October 2024</b>
	<b>RCEP - Zero</b>		

## 4 DESCRIPTION OF GOOD

## "LCD PANEL AND CABINET, MODEL: HISENSE 55A6K"

Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1 pc	Front Cover	The case at the front of the TV
1 pc	Bottom Frame	Right case at the back of the TV
1 pc	Open Cell	The panel used to display the image
1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view
1 pc	Diffusion Film	A film that directs the direction for light scattering
1 pc	Reflection Film	A film to improve brightness and energy efficiency
4 pcs	Light Bar	Beads integrated on a single bar
1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place
1 pc	Light Guiding Part	A window that accepts signals from the remote control
2 pcs	Loud Speaker L/R	The part that converts electrical signals into sounds
3 pcs	Rear Cover M / L / R	Middle / left / right cases at the back of the TV

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete TV set.

2	TCC (AR) NO.
	24-684

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, 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.

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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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8529.90.91</b>		<b>24-685</b>
	<b>MFN - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>16 October 2024</b>
	<b>RCEP - Zero</b>		

4	DESCRIPTION OF GOOD																																				
<p align="center"><b>"LCD PANEL AND CABINET, MODEL: DEVANT 55QUHW01"</b></p> <p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:</p> <table><tr><th>Quantity</th><th>Part Name</th><th>Description</th></tr><tr><td>1 pc</td><td>Front Cover</td><td>Covers the front part of the panel or TV</td></tr><tr><td>2 pcs</td><td>Middle Frame</td><td>Used to fix or hold the Open Cell in place</td></tr><tr><td>1 pc</td><td>Open Cell</td><td>Key display component of TV</td></tr><tr><td>1 pc</td><td>Prism Film</td><td>Backlight component; spreads the brightness evenly</td></tr><tr><td>1 pc</td><td>Diffuser Film</td><td>Backlight component; spreads the light</td></tr><tr><td>1 pc</td><td>Reflector Film</td><td>Reflects the light from the light-emitting diode (LED) bar</td></tr><tr><td>10 pcs</td><td>Support Pin</td><td>Used to fix or hold the Reflector Film in place</td></tr><tr><td>5 pcs</td><td>Lightbar Straight</td><td>Light source of LED panel</td></tr><tr><td>2 pcs</td><td>Angle Bead</td><td>Protects the corners of the Open Cell</td></tr><tr><td>1 pc</td><td>Back Cover</td><td>Covers the back part of the panel or TV and used to fix or hold the mainboard</td></tr><tr><td>1 pc</td><td>Timing Controller Board (T-CON)</td><td>Sends signals to drive the LCD screen to display images</td></tr></table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, screws, wires, cable connectors, speakers, base stands, and other parts will be assembled locally to make a complete TV set.</p>		Quantity	Part Name	Description	1 pc	Front Cover	Covers the front part of the panel or TV	2 pcs	Middle Frame	Used to fix or hold the Open Cell in place	1 pc	Open Cell	Key display component of TV	1 pc	Prism Film	Backlight component; spreads the brightness evenly	1 pc	Diffuser Film	Backlight component; spreads the light	1 pc	Reflector Film	Reflects the light from the light-emitting diode (LED) bar	10 pcs	Support Pin	Used to fix or hold the Reflector Film in place	5 pcs	Lightbar Straight	Light source of LED panel	2 pcs	Angle Bead	Protects the corners of the Open Cell	1 pc	Back Cover	Covers the back part of the panel or TV and used to fix or hold the mainboard	1 pc	Timing Controller Board (T-CON)	Sends signals to drive the LCD screen to display images
Quantity	Part Name	Description																																			
1 pc	Front Cover	Covers the front part of the panel or TV																																			
2 pcs	Middle Frame	Used to fix or hold the Open Cell in place																																			
1 pc	Open Cell	Key display component of TV																																			
1 pc	Prism Film	Backlight component; spreads the brightness evenly																																			
1 pc	Diffuser Film	Backlight component; spreads the light																																			
1 pc	Reflector Film	Reflects the light from the light-emitting diode (LED) bar																																			
10 pcs	Support Pin	Used to fix or hold the Reflector Film in place																																			
5 pcs	Lightbar Straight	Light source of LED panel																																			
2 pcs	Angle Bead	Protects the corners of the Open Cell																																			
1 pc	Back Cover	Covers the back part of the panel or TV and used to fix or hold the mainboard																																			
1 pc	Timing Controller Board (T-CON)	Sends signals to drive the LCD screen to display images																																			

2	TCC (AR) NO.
	24-685

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, 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**  
Chairperson

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





BAGONG PILIPINAS

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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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 8529.90.91</b>		<b>24-689</b>
	<b>MFN - Zero</b>	3	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>16 October 2024</b>
	<b>RCEP - Zero</b>		

4	DESCRIPTION OF GOOD	
"LCD PANEL AND CABINET, MODEL: DEVANT 65UHD205"		
Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:		
Quantity	Part Name	Description
1 pc	Front Cover	The case at the front of the TV
1 pc	Bottom Frame	Right case at the back of the TV
1 pc	Open Cell	The panel used to display the image
1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view
1 pc	Diffusion Film	A film that directs the direction for light scattering
1 pc	Reflection Film	A film to improve brightness and energy efficiency
2 pcs	Light Bar	Beads integrated on a single bar
1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place
1 pc	Light Guiding Part	A window that accepts signals from the remote control
1 pc	Timing Controller Board (T-CON)	Sends signals to drive the LCD screen to display images
2 pcs	Loud Speaker L/R	The part that converts electrical signals into sounds
3 pcs	Rear Cover M / L / R	Middle / left / right cases at the back of the TV
Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, screws, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete TV set.		

2	TCC (AR) NO.
	24-689

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, 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

*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.*





2	TCC (AR) NO.
	24-715

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)	4	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	10	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	10	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*

**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. 208 - 2024

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

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

**MEMORANDUM**

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

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

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

**DATE :** 5 November 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 29 October 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-628	"DXN® ZHI HONEY"	0409.00.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
24-701	"ROAST CHICKEN/K FLAVOR GR12387"	3302.10.30	MFN – 1% ad valorem AKFTA – Zero* RCEP – Zero*
24-747	"IMIT VANILLA FLAVOR F4393202"	3302.10.90	MFN – 1% 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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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-101

29 October 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three additional Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-628, 24-701 and 24-747, issued by this Commission on 29 October 2024. 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,

**ERNESTO L. ALBANO**  
**Commissioner**  
**Officer-in-Charge**

Encl: *As stated*

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





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<div>AHTN 0409.00.00</div> <div>MFN - 7% ad valorem      ATIGA - Zero</div> <div>AANZFTA - Zero      ACFTA - Zero</div> <div>AHKFTA - Zero      AIFTA - 7% ad valorem</div> <div>AJCEPA - Zero      AKFTA - 7% ad valorem</div> <div>RCEP - Zero</div>			24-628
		3	DATE ISSUED
		29 October 2024	
4	DESCRIPTION OF GOOD		
<div>“DXN® ZHI HONEY”</div> <p>Based on the product information sheet, finished good specifications, raw material specifications, manufacturing process flowchart, and product label submitted, subject article is a pure polyfloral honey in the form of a brown to dark brown liquid. Packed in 460-g bottles, subject article is suitable to be used in baking and cooking, as a spread on various food, or as a natural sweetener for cold and hot drinks.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 04.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers natural honey. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers honey produced by bees (<i>Apis mellifera</i>) or by other insects, centrifuged, or in the comb or containing comb chunks, provided that neither sugar nor any other substance has been added. Such honey may be designated by floral source, origin or colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0409.00.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>			

2	TCC (AR) NO.
	24-628

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)	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)	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



**ERNESTO L. ALBANO**  
Commissioner  
Officer-in-Charge

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





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-701
	MFN - 1% ad valorem	3	DATE ISSUED
	AKFTA - Zero		29 October 2024
	RCEP - Zero		

## 4 DESCRIPTION OF GOOD

## "ROAST CHICKEN/K FLAVOR GR12387"

Based on the quality assurance sheet, ingredients list, manufacturing process flowchart, safety data sheet, supplemental information, photographs of the label and packaging, and sample submitted, subject article is a flavouring preparation in the form of a brownish-orange powder with a meaty, broth, and umami taste profile. It is composed of flavouring preparation (consists of odoriferous substances such as essential oils and synthetic aromatics), salt, monosodium glutamate, corn maltodextrin, hydrogenated palm oil, and disodium guanylate, among others. Packed in 25-kg boxes with an inner polyethylene (PE) liner, subject article is used as an ingredient in the manufacture of foodstuffs.

## 5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

ERNESTO L. ALBANO

Commissioner  
Officer-in-Charge

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



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.90 MFN - 1% ad valorem		24-747
		3	DATE ISSUED
			29 October 2024

## 4 DESCRIPTION OF GOOD

## "IMIT VANILLA FLAVOR F4393202"

Based on the quality assurance sheet, product composition, ingredient statement, production process flow diagram, supplemental information, and photographs of the packaging and product label submitted, subject article is a flavouring preparation in liquid form. It is composed of natural flavor (containing odoriferous substances such as essential oils and synthetic aromatics), tea, alcohol, water, molasses, and caramel color, among others. Packed in 40-lb high-density polyethylene (HDPE) pails, subject article is used as a flavouring ingredient in sauces and liquid mixes.

## 5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.90, 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

ERNESTO L. ALBANO

Commissioner  
Officer-in-Charge

*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. 209-2024

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

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**MEMORANDUM**

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

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

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

**DATE :** 5 November 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 30 October 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-459	"TENAX TONER BLACK"	3212.90.29	MFN – 3% ad valorem
23-473	"ENCLOSURE WITH POWER SUPPLY, MODEL: ECP-N765-S- (R/NW)"	8538.10.19	MFN – Zero AJCEPA – Zero* PJEPA – Zero* RCEP – Zero*
24-510	"BEV CARGO VAN, MODEL: DFSK EC75"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
24-555	"DFSK ZN1033U5PBEV EV 4WD PICK UP"	8704.60.21	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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ADCG Memo No. 209-2024 P-2

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DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-636	"PURINA® FRISKIES® ADULT CAT FOOD INDOOR DELIGHTS"	2309.10.10	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-708	"BUTTER FLAVORBURST ST7003/05"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-716	"FORMAXINE"	3808.94.90	MFN – 3% ad valorem AIFTA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-102

30 October 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-459, 24-473, 24-510, 24-555, 24-636, 24-708 and 24-716, issued by this Commission on 30 October 2024. 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,

**ERNESTO L. ALBANO**  
Commissioner  
Officer-in-Charge

Encl: *As stated*

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



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3212.90.29 MFN - 3% ad valorem		24-459
		3	DATE ISSUED
			30 October 2024

## 4 DESCRIPTION OF GOOD

## "TENAX TONER BLACK"

Based on the technical data sheet, production process flowchart, test report, safety data sheet, product label, packaging information, supplemental information, and photograph of the product submitted, subject article is a quick-drying black liquid composed of polysiloxane, ethyl acetate, mixture of waxes, n-butyl acetate, dioctyltin dilaurate, and carbon black, among others. It is used as a color enhancer for black granites to correct typical defects and to homogenize different color shades by covering flakes and masking cobwebs. Packed in boxes containing 12 1-L cans, subject article is applied to dried polished granite by hand or by an automatic waxing line.

## 5 REASONS FOR CLASSIFICATION

Heading 32.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, dyes and other colouring matter put up in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these are non-film forming products which normally consist of mixtures of colouring matter with other substances (e.g., inert diluents, surface-active products which encourage the penetration and fixation of the colouring matter). Mordants are also sometimes added. They fall here only if, among others, in packings for retail sale (e.g., sachets of powder, bottles of liquid) put up for use as dyes.

In view thereof, subject article is classified under AHTN 2022 subheading 3212.90.29, 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

ERNESTO L. ALBANO

Commissioner  
Officer-in-Charge

*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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8538.10.19		23-473
	MFN - Zero	<b>3</b>	<b>DATE ISSUED</b>
	AJCEPA - Zero		30 October 2024
	PJEPA - Zero		
	RCEP - Zero		

**4 DESCRIPTION OF GOOD**

**"ENCLOSURE WITH POWER SUPPLY, MODEL: ECP-N765-S-(R/NW)"**

Based on the brochure and technical information submitted, subject article is a rectangular steel box fitted with a power supply unit. It is designed to be used as a cabinet or enclosure of a scalable analog/addressable fire alarm control panel with an input rating of 100 to 240 V AC, 50/60 Hz. Having a dimension of 506 mm x 377 mm x 102 mm (H x W x D), subject article is available in red or white color and has a rated ambient working temperature of 0°C to 49°C.

**5 REASONS FOR CLASSIFICATION**

Heading 85.38 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the goods of the three preceding headings.

In view thereof, subject article is classified under AHTN 2022 subheading 8538.10.19, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

**ERNESTO L. ALBANO**

Commissioner  
Officer-in-Charge

*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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 8704.60.29.900</b>		<b>24-510</b>
	<b>MFN - Zero</b>	3	<b>DATE ISSUED</b>
	<b>ACFTA - 5% ad valorem</b>		<b>30 October 2024</b>
	<b>RCEP - 30% ad valorem</b>		

4	<b>DESCRIPTION OF GOOD</b>														
	<p><b>"BEV CARGO VAN, MODEL: DFSK EC75"</b></p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU) electric cargo van. It is equipped with an electric motor as the sole means of propulsion and has a rear windowless cabin with a cargo space of 6.9 m<sup>3</sup>. Having a front-wheel drivetrain configuration, subject article has the following specifications:</p> <table border="1"> <tr> <td>Motor Type</td><td>336 V AC permanent magnet synchronization</td></tr> <tr> <td>Battery Type / Capacity (kWh)</td><td>Lithium iron phosphate / 50.38</td></tr> <tr> <td>Maximum Torque (N.m)</td><td>230</td></tr> <tr> <td>Peak Power (kW)</td><td>70</td></tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td><td>5,130 x 1,860 x 2,020</td></tr> <tr> <td>Gross Vehicle Weight (kg)</td><td>3,060</td></tr> <tr> <td>Seating Capacity</td><td>2 persons</td></tr> </table> 	Motor Type	336 V AC permanent magnet synchronization	Battery Type / Capacity (kWh)	Lithium iron phosphate / 50.38	Maximum Torque (N.m)	230	Peak Power (kW)	70	Overall Dimension (LxWxH) (mm)	5,130 x 1,860 x 2,020	Gross Vehicle Weight (kg)	3,060	Seating Capacity	2 persons
Motor Type	336 V AC permanent magnet synchronization														
Battery Type / Capacity (kWh)	Lithium iron phosphate / 50.38														
Maximum Torque (N.m)	230														
Peak Power (kW)	70														
Overall Dimension (LxWxH) (mm)	5,130 x 1,860 x 2,020														
Gross Vehicle Weight (kg)	3,060														
Seating Capacity	2 persons														

e	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.), delivery trucks and vans of all kinds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.29.900, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">   <b>ERNESTO L. ALBANO</b>          Commissioner          Officer-in-Charge       </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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8704.60.21		24-555
	MFN - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ACFTA - 5% ad valorem		30 October 2024
	RCEP - 30% ad valorem		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<p><b>"DFSK ZN1033U5PBEV EV 4WD PICK UP"</b></p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU), plug-in fully electric double-cab pick-up truck that uses electric motors (permanent magnet synchronous motor) for propulsion. Having a four-wheel drivetrain configuration, subject article has the following specifications:</p> <table border="1"> <tr> <td>Battery Type</td><td>Lithium-ion phosphate</td></tr> <tr> <td>Battery Capacity (kWh)</td><td>60</td></tr> <tr> <td>Maximum Power (kW)</td><td>180 (front and rear motors)</td></tr> <tr> <td>Gross Vehicle Weight (kg)</td><td>3,495</td></tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td><td>5,287 x 1,880 x 1,860</td></tr> <tr> <td>Cargo Box Dimension (LxWxH) (mm)</td><td>1,510 x 1,562 x 475</td></tr> <tr> <td>Seating Capacity</td><td>5 persons</td></tr> </table> 	Battery Type	Lithium-ion phosphate	Battery Capacity (kWh)	60	Maximum Power (kW)	180 (front and rear motors)	Gross Vehicle Weight (kg)	3,495	Overall Dimension (LxWxH) (mm)	5,287 x 1,880 x 1,860	Cargo Box Dimension (LxWxH) (mm)	1,510 x 1,562 x 475	Seating Capacity	5 persons
Battery Type	Lithium-ion phosphate														
Battery Capacity (kWh)	60														
Maximum Power (kW)	180 (front and rear motors)														
Gross Vehicle Weight (kg)	3,495														
Overall Dimension (LxWxH) (mm)	5,287 x 1,880 x 1,860														
Cargo Box Dimension (LxWxH) (mm)	1,510 x 1,562 x 475														
Seating Capacity	5 persons														

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). Included in this category of motor vehicles are those commonly known as "multipurpose" vehicles (e.g., van-type vehicles, pick-up type vehicles and certain sports utility vehicles). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.21, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"></p> <p style="text-align: right;"><b>ERNESTO L. ALBANO</b> Commissioner Officer-in-Charge</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>




REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.10.10		24-636
	MFN - 5% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		30 October 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p><b>"PURINA® FRISKIES® ADULT CAT FOOD INDOOR DELIGHTS"</b></p> <p>Based on the product composition, manufacturing process flow diagram, product specifications, and photograph of the product submitted, subject article is a cat food in the form of dry kibbles. It is composed of whole grain cereals (corn and wheat), poultry byproduct meal, byproduct from soya milk processing, dietary fibre, wheat gluten, minerals and vitamins, amino acids, poultry oil, flavours (salmon, tuna, chicken, beef, and vegetables), and colours. Packed in 1.1-kg (net weight) pouches, subject article is intended to provide complete and balanced nutrition to adult cats (over 12 months old).</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed, and biscuits for dogs or other animals, usually made with flour, starch or cereal products mixed with greaves or meat meal.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, 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>



2	TCC (AR) NO.
	24-636

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



**ERNESTO L. ALBANO**

Commissioner  
Officer-in-Charge

**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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;"><b>AHTN 3302.10.30</b></p> <p><b>MFN - 1% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>      <b>ACFTA - Zero</b>  <b>AHKFTA - Zero</b>      <b>AIFTA - Zero</b>  <b>AJCEPA - Zero</b>      <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>		3	DATE ISSUED
<p style="text-align: center;"><b>24-708</b></p> <p style="text-align: center;"><b>30 October 2024</b></p>			

## 4 DESCRIPTION OF GOOD

## "BUTTER FLAVORBURST ST7003/05"

Based on the quality assurance sheet, ingredient listing, manufacturing process flowchart, safety data sheet, supplemental information, photographs of the packaging and label, and sample submitted, subject article is a flavouring preparation in the form of a yellowish to pale-yellow powder with a fatty, buttery, and roasted taste profile. It is composed of natural and nature-identical flavouring substances (consisting of odoriferous substances such as essential oils and synthetic aromatics), tapioca starch, medium chain triglycerides, and silicon dioxide, among others. Packed in 25-kg carton boxes with an inner polyethylene (PE) liner, subject article is used as an ingredient in the manufacture of foodstuffs to impart a specific flavour.

## 5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures 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.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
	24-708

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



**ERNESTO L. ALBANO**  
Commissioner  
Officer-in-Charge

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



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.94.90		24-716
	MFN - 3% ad valorem	3	DATE ISSUED
	AFTA - Zero		30 October 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"FORMAXINE"</b></p> <p>Based on the technical data sheet, product brochure, certificate of analysis, material safety data sheet, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a blend of acids (propionic and phosphoric acids), formaldehyde, and zeolite (excipient), in the form of an off-white powder with acidic odor. Packed in 1-kg foil pouches, subject article is added to animal feeds at a rate of 0.5 to 2 kg per ton of feeds, to reduce the risk of pathogenic bacteria such as <i>Salmonella</i>, <i>E. coli</i>, and <i>Clostridium</i>. It can also be used as a disinfectant in animal houses.</p>

5	REASONS FOR CLASSIFICATION
	<p>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. The products of heading 38.08 include disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms.</p>

In view thereof, subject article is classified under AHTN 2022 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A".

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

FOR THE COMMISSION

ERNESTO L. ALBANO

Commissioner  
Officer-in-Charge

*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. 210-2024

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

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

**MEMORANDUM**

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

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

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

**DATE :** 5 November 2024

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-616	"O-TENTIC DURUM"	1901.90.99	MFN – 7% ad valorem
24-634	"NESCAFE® DOLCE GUSTO® CAFÉ AU LAIT"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*

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



Gate 3, South Harbor, Port Area, Manila 1018

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hwoACCG Memo No. 210-2024 p. 2REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
		OUT-QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*
24-666	"CALCIUM CARBONATE, MICRONIZED (25 kg)"	2530.90.90	MFN – 3% ad valorem
24-667	"MAX PORTER CHAIN CONVEYOR, MODEL: ZKY-3238"	8428.39.90	MFN - Zero
24-680	"LCD PANEL AND CABINET, MODEL: HISENSE 32A4GS"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-681	"LCD PANEL AND CABINET, MODEL: HISENSE 43A4N"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-682	"LCD PANEL AND CABINET, MODEL: DEVANT 43EXW100"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-693	"MASPION WALL MIRROR"	7009.92.00	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 15% ad valorem* AHKFTA – 15% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – 10% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-697	"ENTOMEAL™ AQUA – POWDER"	0511.99.90	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-720	"ST. ALI VEGAN STICKY CHAI"	2101.20.90	MFN – 10% ad valorem AANZFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-099

28 October 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-616, 24-634, 24-666, 24-667, 24-680, 24-681, 24-682, 24-693, 24-697 and 24-720, issued by this Commission on 28 October 2024. 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,

**ERNESTO L. ALBANO**  
Commissioner  
Officer-in-Charge

Encl: *As stated*

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





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.99 MFN - 7% ad valorem		24-616
		3	DATE ISSUED
			28 October 2024

4	DESCRIPTION OF GOOD
---	---------------------

**"O-TENTIC DURUM"**

Based on the technical data sheet, product composition, hazard analysis and critical control point (HACCP) flowchart, safety data sheet, photograph of the product, and sample submitted, subject article is a flour preparation used as a sourdough-based active bakery component in making breads with a typical Mediterranean taste profile. It is in the form of a light-yellow powder consisting of dried durum wheat sourdough (fermented durum wheat flour), yeast, ascorbic acid, and enzymes. Packed in 1-kg bags, subject article is added to the recipe at a rate of 4% of flour weight with addition of water and salt.

5	REASONS FOR CLASSIFICATION
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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. 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 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

FOR THE COMMISSION

ERNESTO L. ALBANO





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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
					24-634
				3	DATE ISSUED
					28 October 2024
	AHTN	<u>In-Quota</u>	<u>Out-Quota</u>		
	MFN	2101.12.91.100	2101.12.91.200		
	ATIGA	30% ad valorem	45% ad valorem		
	AANZFTA	Zero	Zero		
	ACFTA	Zero	Zero		
	AHKFTA	Zero	Zero		
	AIFTA	30% ad valorem	45% ad valorem		
	AJCEPA	30% ad valorem	45% ad valorem		
	AKFTA	Zero	Zero		
	RCEP	5% ad valorem	5% ad valorem		
		30% ad valorem	45% ad valorem		

4	DESCRIPTION OF GOOD
	<p align="center"><b>“NESCAFÉ® DOLCE GUSTO® CAFÉ AU LAIT”</b></p> <p>Based on the certificate of ingredients, production process flowchart, product label artwork, and photograph of the product submitted, subject article is a coffee mix preparation contained in capsules. It is composed of cow whole milk powder, coffee creamer, soluble coffee powder, sugar, and medium chain glycerides (MCT) oil. Packed in boxes containing 16 pieces of 9-g capsules, subject article is designed to be served using a compatible coffee machine to make 16 cups of “café au lait”.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
	24-634

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	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



**ERNESTO L. ALBANO**  
Commissioner  
Officer-in-Charge

**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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2530.90.90 MFN - 3% ad valorem		24-666
		3	DATE ISSUED
			28 October 2024

## 4 DESCRIPTION OF GOOD

## "CALCIUM CARBONATE, MICRONIZED (25 kg)"

Based on the certificate of analysis, product data sheet, ingredient statement, manufacturing process, packing list, and other information submitted, subject article is a fine, white, odourless powder. It is produced by breaking mined calcium carbonate (limestone), followed by filtering, milling, and removal of impurities through filters, heat treatment, and magnets. Packed in 25-kg cartons, subject article is used as a source of salt and minerals for infant, follow-on, and growing-up milk.

## 5 REASONS FOR CLASSIFICATION

Note 1 to Chapter 25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

Heading 25.30 of the AHTN 2022 covers mineral substances not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, *inter alia*, limestone (known as "lithographic stone" and used in the printing industry), in the crude state.

In view thereof, subject article is classified under AHTN 2022 subheading 2530.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

ERNESTO L. ALBANO  
Commissioner





REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8428.39.90		24-667
	MFN - Zero	3	DATE ISSUED
			28 October 2024

4	DESCRIPTION OF GOOD												
	<p><b>"MAX PORTER CHAIN CONVEYOR, MODEL: ZKY-3238"</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a motorized chain conveyor designed for the horizontal transport of grains in the grain milling industry. It is equipped with a 380-V electric motor that runs a chain enclosed in a sealed conveyor structure/channel (which is made of galvanized steel covered internally with polyethylene or Hardox® coating). The grains are fed into an inlet hopper, transported by the motorized chain conveyor (connected with paddles), and ejected in an outlet hopper. Subject article has the following specifications:</p> <table> <tr> <td>Volume Capacity (m<sup>3</sup>/s)</td><td>200</td></tr> <tr> <td>Weight Capacity (t/h)</td><td>150</td></tr> <tr> <td>Chain Speed (m/sn)</td><td>0.70</td></tr> <tr> <td>Conveyor Width (mm)</td><td>320</td></tr> <tr> <td>Conveyor Height (mm)</td><td>380</td></tr> <tr> <td>Conveyor Flange Width (mm)</td><td>400</td></tr> </table>	Volume Capacity (m <sup>3</sup> /s)	200	Weight Capacity (t/h)	150	Chain Speed (m/sn)	0.70	Conveyor Width (mm)	320	Conveyor Height (mm)	380	Conveyor Flange Width (mm)	400
Volume Capacity (m <sup>3</sup> /s)	200												
Weight Capacity (t/h)	150												
Chain Speed (m/sn)	0.70												
Conveyor Width (mm)	320												
Conveyor Height (mm)	380												
Conveyor Flange Width (mm)	400												

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, with the exception of the lifting and handling machinery of headings 84.25 to 84.27, this heading covers a wide range of machinery for the mechanical handling of materials, goods, etc. (lifting, conveying, loading, unloading, etc.). These more complex machines include continuous action machines, such as, conveyors are used for moving goods, usually in a horizontal direction, sometimes over very long distances (in mines, quarries, etc.). They include conveyors operated by continuously-moving carrying or pushing elements, e.g., bucket, tray or pan type conveyors; scraper or screw conveyors (in which the materials are forced along a trough by a push plate or worm respectively); band, belt, apron, slat, chain, etc., conveyors.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8428.39.90, 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></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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 8529.90.91</b>		<b>24-680</b>
	<b>MFN - Zero</b>	3	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>28 October 2024</b>
	<b>RCEP - Zero</b>		

4	DESCRIPTION OF GOOD	
"LCD PANEL AND CABINET, MODEL: HISENSE 32A4GS"		
Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:		
Quantity	Part Name	Description
1 pc	Rear Cover L	Left case at the back of the TV
1 pc	Rear Cover R	Right case at the back of the TV
1 pc	Light Guiding Part	A window that accepts signals from the remote control
2 pcs	Loudspeaker L/R	The part that converts electrical signals into sounds
1 pc	Rear Cover M	Middle case at the back of the TV
1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place
1 pc	Middle Frame	A soft frame that is used to connect the Front Cover to the Metal Back Cover
1 pc	Light Bar	Beads integrated on a single bar
1 pc	Reflection Film	A film to improve brightness and energy efficiency
1 pc	Diffusion Plank	A plank that directs the direction for light scattering
1 pc	Micro Lens on Prism (MOP)	A mebrane that improves the brightness of the front view
1 pc	Open Cell	The panel used to display the image
1 pc	Front Cover	The case at the front of the TV
Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, screws, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete TV set.		



2	TCC (AR) NO.
	24-680

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, 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

**ERNESTO L. ALBANO**Commissioner  
Officer-in-Charge

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



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**TARIFF COMMISSION****ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8529.90.91</b>		<b>24-681</b>
	<b>MFN - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>28 October 2024</b>
	<b>RCEP - Zero</b>		

4	DESCRIPTION OF GOOD	
<b>"LCD PANEL AND CABINET, MODEL: HISENSE 43A4N"</b>		
Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:		
Quantity	Part Name	Description
1 pc	Rear Cover L	Left case at the back of the TV
1 pc	Rear Cover R	Right case at the back of the TV
1 pc	Light Guiding Part	A window that accepts signals from the remote control
2 pcs	Loudspeaker L/R	The part that converts electrical signals into sounds
1 pc	Rear Cover M	Middle case at the back of the TV
1 pc	Metal Back Cover	The metal plate that holds the other parts of the TV in place
1 pc	Middle Frame	A soft frame used to connect the Front Cover to Metal Back Cover
1 pc	Light Bar	Beads integrated on a single bar
1 pc	Reflection Film	A film to improve brightness and energy efficiency
1 pc	Diffusion Film	A film that directs the direction for light scattering
1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view
1 pc	Open Cell	The panel used to display the image
1 pc	Front Cover	The case at the front of the TV
Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, screws, wires, cable connectors, and other parts will be assembled locally to make a complete TV set.		



2	TCC (AR) NO.
	24-681

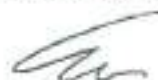
**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, 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

**ERNESTO L. ALBANO**Commissioner  
Officer-in-Charge

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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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8529.90.91		24-682
	MFN - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ACFTA - Zero		28 October 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD																																					
<b>"LCD PANEL AND CABINET, MODEL: DEVANT 43EXW100"</b>																																						
Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:																																						
<table><tr><th>Quantity</th><th>Part Name</th><th>Description</th></tr><tr><td>1 pc</td><td>Front Cover</td><td>Covers the front part of the panel or TV</td></tr><tr><td>1 pc</td><td>Open Cell</td><td>Key display component of TV</td></tr><tr><td>1 pc</td><td>Prism Film</td><td>Backlight component; spreads the brightness evenly</td></tr><tr><td>1 pc</td><td>Diffuser Film</td><td>Backlight component, spreads the light</td></tr><tr><td>1 pc</td><td>Reflector Film</td><td>Reflects the light from the light-emitting diode (LED) bar</td></tr><tr><td>3 pcs</td><td>Lightbar Straight</td><td>Light source of LED panel</td></tr><tr><td>1 pc</td><td>Middle Frame</td><td>Used to fix or hold the Open Cell in place</td></tr><tr><td>4 pcs</td><td>Support Pin</td><td>Used to fix or hold the Reflector Film in place</td></tr><tr><td>1 pc</td><td>Backcover</td><td>Covers the back part of the panel or TV and used to fix or hold the mainboard</td></tr><tr><td>2 pcs</td><td>Angle Bead</td><td>Protects the corners of the Open Cell</td></tr><tr><td>1 pc</td><td>Timing Controller Board (T-CON)</td><td>Sends signals to drive the LCD screen to display images</td></tr></table>			Quantity	Part Name	Description	1 pc	Front Cover	Covers the front part of the panel or TV	1 pc	Open Cell	Key display component of TV	1 pc	Prism Film	Backlight component; spreads the brightness evenly	1 pc	Diffuser Film	Backlight component, spreads the light	1 pc	Reflector Film	Reflects the light from the light-emitting diode (LED) bar	3 pcs	Lightbar Straight	Light source of LED panel	1 pc	Middle Frame	Used to fix or hold the Open Cell in place	4 pcs	Support Pin	Used to fix or hold the Reflector Film in place	1 pc	Backcover	Covers the back part of the panel or TV and used to fix or hold the mainboard	2 pcs	Angle Bead	Protects the corners of the Open Cell	1 pc	Timing Controller Board (T-CON)	Sends signals to drive the LCD screen to display images
Quantity	Part Name	Description																																				
1 pc	Front Cover	Covers the front part of the panel or TV																																				
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Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, screws, wires, cable connectors, speakers, base stands, and other parts will be assembled locally to make a complete TV set.																																						



2	TCC (AR) NO.
	24-682

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, 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

**ERNESTO L. ALBANO**Commissioner  
Officer-in-Charge

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TARIFF COMMISSION

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**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7009.92.00</b>		<b>24-693</b>
	<b>MFN - 15% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AANZFTA - 12% ad valorem</b>		<b>28 October 2024</b>
	<b>AHKFTA - 15% ad valorem</b>		
	<b>AJCEPA - Zero</b>		
	<b>RCEP - 10% ad valorem</b>		
	<b>ATIGA - Zero</b>		
	<b>ACFTA - 15% ad valorem</b>		
	<b>AIFTA - 11.25% ad valorem</b>		
	<b>AKFTA - Zero</b>		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>"MASPION WALL MIRROR"</b></p> <p>Based on the technical specifications, product composition, manufacturing process, and photographs of the product submitted, subject article is a framed glass wall mirror. Its frame is made from high impact polystyrene (HIPS) with a slot at the back for mounting/hanging the mirror on the wall. Generally used as a reflective surface for personal grooming, checking of outfits, or applying makeup, subject article has overall dimensions of 25.6 cm x 3.3 cm x 57.5 cm (W x H x D), and weighs 0.8495 kg.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 70.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glass mirrors, whether or not framed, including rear-view mirrors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers mirrors in sheets, whether or not further worked. It also includes shaped mirrors of any size, for example, mirrors for furniture, for interior decoration, for railway carriages, etc.; toilet mirrors (including hand or hanging mirrors); pocket mirrors (whether or not in a protective case). The heading further includes magnifying or reducing mirrors and rear-view mirrors (e.g., for vehicles). All these mirrors may be backed (with paperboard, fabric, etc.), or framed (with metal, wood, plastics, etc.), and the frame itself may be trimmed with other materials (fabric, shells, mother of pearl, tortoise-shell, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7009.92.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
	24-693

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	15	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	15	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)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION



**ERNESTO L. ALBANO**

Commissioner  
Officer-in-Charge

**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.





2	TCC (AR) NO.
	24-697

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



**ERNESTO L. ALBANO**  
Commissioner  
Officer-in-Charge

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2101.20.90 MFN - 10% ad valorem AANZFTA - Zero RCEP - Zero		24-720
		3	DATE ISSUED
			28 October 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"ST. ALI VEGAN STICKY CHAI"</b></p> <p>Based on the technical specifications, certificate of analysis, product specifications, manufacturing process flowchart, product label, and photographs of the product and packaging submitted, subject article is a tea preparation in the form of brown granules with chunks of spices and black tea. It consists of rapadura sugar, black tea (loose tea leaves), rice malt syrup, star anise, cassia cinnamon powder, cardamom pods, aniseed, cloves, ginger root powder, and black peppercorn. Packed in 1-kg foil-lined pouch bags, 1 to 2 teaspoons of subject article are to be steeped and simmered for 3 to 5 minutes in 250-mL milk prior to consumption.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of coffee, tea or maté. These products may be presented in lump, granular or powder form, or as liquid or solid extracts. They may also be mixed either with one another or with other ingredients (e.g., salt or alkaline carbonates), and may be put up in various types of containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

ERNESTO L. ALBANO





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AOCG Memo No. 211-2024

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

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**MEMORANDUM**

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

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

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

**DATE :** 5 November 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 29 October 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-704	"ROAST BEEF/K FLAVOR GR12388"	3302.10.30	MFN – 1% ad valorem AKFTA – Zero* RCEP – Zero*
24-705	"TAMARIND FLAVOR 429- 00053-08"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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ADCG Memo No. 211-2024 1-2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-709	"CHICKEN/K FLAVOR GR13100 (3H3/K)"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-100

29 October 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-704, 24-705 and 24-709, issued by this Commission on 29 October 2024. 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,

**ERNESTO L. ALBANO**  
**Commissioner**  
**Officer-in-Charge**

Encl: *As stated*

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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3302.10.30		24-704
	MFN - 1% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
	AKFTA - Zero		29 October 2024
	RCEP - Zero		

**4 DESCRIPTION OF GOOD**

**"ROAST BEEF/K FLAVOR GR12388"**

Based on the quality assurance sheet, ingredient listing, manufacturing process flowchart, safety data sheet, supplemental information, photographs of the packaging and label, and sample submitted, subject article is a flavouring preparation in the form of a brown powder with a meaty taste profile. It is composed of flavouring preparation (consisting of odoriferous substances such as essential oils and synthetic aromatics), monosodium glutamate, salt, corn maltodextrin, tapioca starch, caramel color, and disodium guanylate, among others. Packed in 25-kg boxes with an inner polyethylene (PE) liner, subject article is used as an ingredient in the manufacture of dry seasonings and sauces.

**5 REASONS FOR CLASSIFICATION**

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

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

**ERNESTO L. ALBANO**

Commissioner  
Officer-in-Charge

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





BAGONG PILIPINAS

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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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.30</b>		<b>24-705</b>
	<b>MFN - 1% ad valorem</b>	3	<b>DATE ISSUED</b>
	<b>AANZFTA - Zero</b>		<b>29 October 2024</b>
	<b>AHKFTA - Zero</b>		
	<b>AJCEPA - Zero</b>		
	<b>RCEP - Zero</b>		
	<b>ATIGA - Zero</b>		
	<b>ACFTA - Zero</b>		
	<b>AIFTA - Zero</b>		
	<b>AKFTA - Zero</b>		

4	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>"TAMARIND FLAVOR 429-00053-08"</b></p> <p>Based on the quality assurance sheet, ingredient listing, manufacturing process flowchart, safety data sheet, supplemental information, photographs of the packaging and label, and sample submitted, subject article is a flavouring preparation in the form of a blackish-brown liquid with a tamarind, fruity, and dried fruit taste profile. It is composed of propylene glycol, water, caramel colour, and natural and nature-identical flavouring substances (consisting of odoriferous substances such as essential oils and synthetic aromatics). Packed in 25-kg carboys, subject article is used as an ingredient in the manufacture of dry seasonings and sauces.</p>
5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures 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 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
	24-705

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



**ERNESTO L. ALBANO**  
Commissioner  
Officer-in-Charge

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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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.30</b>		<b>24-709</b>
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		<b>29 October 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"CHICKEN/K FLAVOR GR13100 (3H3/K)"</b></p> <p>Based on the quality assurance sheet, ingredient listing, manufacturing process flowchart, safety data sheet, supplemental information, photographs of the packaging and label, and sample submitted, subject article is a flavouring preparation in the form of a beige to brownish-yellow powder with a meaty taste profile. It is composed of salt, tapioca maltodextrin, calcium lactate, disodium guanylate, flavouring preparation, process flavouring, and natural flavouring substances (consist of odoriferous substances such as essential oils and synthetic aromatics), among others. Packed in 25-kg boxes with a polyethylene inner liner, subject article is used as an ingredient in the manufacture of foodstuffs.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
	24-709

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

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

FOR THE COMMISSION



**ERNESTO L. ALBANO**  
Commissioner  
Officer-in-Charge

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## MEMORANDUM

BOC-09-52147

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

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

**SUBJECT :** FOOD AND DRUG ADMINISTRATION (FDA)  
RECOMMENDATION FOR THE RELEASE OF DONATED  
FOOD PRODUCTS FROM CONVOY OF HOPE, USA TO  
HAPPY HORIZONS CHILDREN'S RANCH

**DATE :** 08 November 2024

Forwarding the herein attached letter dated 26 September 2024 from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. John Williford, Authorized Representative, Happy Horizons Children's Ranch, recommending clearance for the release of the following donated food products from Convoy of Hope, USA to Happy Horizons Children's Ranch, Toledo City, Cebu:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
26 Sep 2024	TCLU 6288166	UL- 6067238	Fortified Rice and Soy Protein Meal	1,260 cases	July 2027

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

1. The products shall have been inspected and cleared by a representative from the 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.



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26 September 2024

09-52147

**MR. JOHN WILLIFORD**

Authorized Representative

**Happy Horizons Children's Ranch**

Bunga, Toledo City,

Cebu City, Philippines



Dear Mr. Williford:

Please be informed that this Office recommends the release of the following food products donated by Convoy of Hope – 330 S. Patterson Avenue, Springfield, MO 65802 to **HAPPY HORIZONS CHILDREN'S RANCH** located at Bunga, Toledo City, Cebu, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice and Soy Protein Meal	1,260 cases	Earliest of which is July 2027
Container Number TCLU 6288166		
Seal Number UL-6067238		

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 – RFO 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


 ESN: 20240923145131  
 Account: P&P 510  
 Off Number: 30N129  
 Date: 23 Sept 2024  
 Location:

 CC: ALELI ANNIE GRACE P. SUBIACAL, MD, MPH, CESE  
 Director IV, Bureau of International Health Cooperation  
 COMMISSIONER BIENVENIDO Y. RUBIO  
 Commissioner, Bureau of Customs  
 ARNOLD G. ALINDADA, Dr. HCM, MPH, JMT  
 Director II, SLC, Region IV-A, IV-B, V & NCR


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

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28 OCT 2024



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BOC-09-52354

**MEMORANDUM****TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group**SUBJECT :** **FOOD AND DRUG ADMINISTRATION (FDA)**  
**RECOMMENDATION FOR THE RELEASE OF DONATED**  
**FOOD PRODUCTS FROM RISEN SAVIOR MISSIONS TO THE**  
**ASSISI DEVELOPMENT FOUNDATION, INC.****DATE :** **11 November 2024**

Forwarding the herein attached letters, dated 25 September 2024 and 17 October 2024, 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:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
25 Sep 2024	MSDU 4615050	UL-7471562	FMSC MEAL 01-6 Manna Pack Rice (36-370g bag)	1,260 boxes	April 2027
17 Oct 2024	YMMU 6254798	A1554168	FMSC MEAL 01-6 Manna Pack Rice (36-370g bags)	1,260 boxes	Sep 2027 (216 boxes) Aug 2027 (1,004 boxes)
17 Oct 2024	TGBU 7733828	UL-9709541	FMSC MEAL 01-6 Manna Pack Rice (36-370g bag)	1,260 boxes	Jun 2027
17 Oct 2024	TCNU 3824112	A1554215	FMSC MEAL 01-6 Manna Pack Rice (36-370g bags)	1,260 boxes	Sep 2027



17 Oct 2024	MSMU 8109231	A1580545	FMSC MEAL 01-9 Manna Pack Rice (4-4.1kg bag 65 servings/ bag)	1,080 boxes	Sep 2027
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It is further informed that 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.

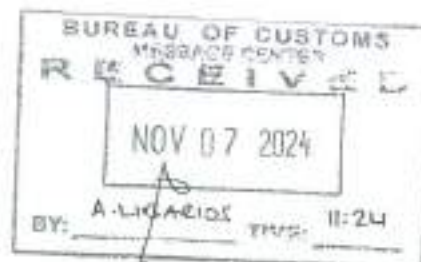




25 September 2024

09-52354

**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 01-6 Manna Pack Rice (36-370g bag)	1,260 boxes	Earliest of which is April 2027
Container Number MSDU 4615050	Seal Number UL-7471562	

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.

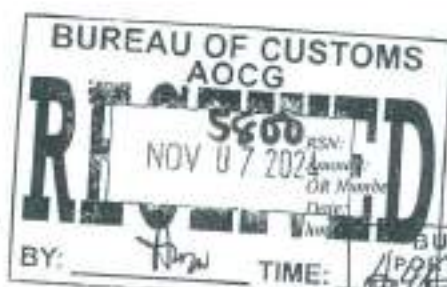
This clearance is without prejudice to existing tariff rules and customs regulations.

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

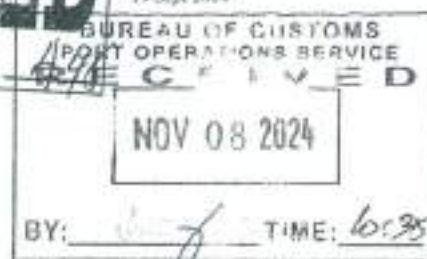
Very truly yours,

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

cc: ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CSE  
 Director IV, Bureau of International Health Cooperation  
 COMMISSIONER BIENVENIDO Y. RUBIO  
 Commissioner, Bureau of Customs  
 ARNOLD G. ALONDADA, Dr. HCM, MPH, RNC  
 Director II, SLC, Region IV-A, IV-B, V & NCR



20240918160501  
 PNP 510  
 162249  
 19 Sept 2024





17 October 2024

09-52341

**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 01-6 Manna Pack Rice (36-370g bags)	1,260 boxes	Best if used by September 2027 (216 boxes) Best if used by August 2027 (1,044 boxes)
Container Number YMMU 6254798		Seal Number A1554168

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

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

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

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

Very truly yours,

  
**PILAR MARILYN M. PAGAYUNAN**

Director IV

Center for Food Regulation and Research

cc:

ALELI ANNIE GRACE P. SUBACAL, MD, MPH, CSE  
Director IV, Bureau of International Health Cooperation  
COMMISSIONER BIENVENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
ARNOLD G. ALINADADA, Dr. HCM, MPH, RMT  
Director II, SLC, Region IV-A, IV-B, V & NCR



RSN: 20241002134610  
Amount: P=110  
CR Number: 482571  
Date: 04 Oct 2024



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

Trunk Line +63 2 857 1900

Website : [www.fda.gov.ph](http://www.fda.gov.ph)

Fax +63 2 807 0751

Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)





17 October 2024

09-52342

**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 01-6 Manna Pack Rice (36-370g bag)	1,260 boxes	Earliest of which is June 2027
Container Number TGBU 7733828	Seal Number UL-9709541	

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,

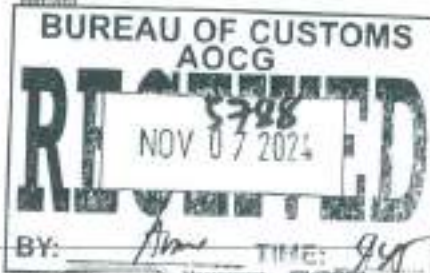
*Pagay*  
**PILAR MARIAN M. PAGAYUNAN**  
Director IV  
Center for Food Regulation and Research

cc:

ALELI ANNIE GRACE P. SUDIALAL, MPA, MPH, CPH  
Director IV, Bureau of International Health Cooperation  
COMMISSIONER BENVENIDO Y. BORDADO  
Commissioner, Bureau of Customs  
ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT  
Director II, SLC, Region IV-A, IV-B, V & NCR



RSN: 20241010143201  
Amount: P6P 510  
OR Number: 6392349  
Date: 16 Oct 2024  
Issued by:



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

Trunk Line +63 2 857 1900  
Website : [www.fda.gov.ph](http://www.fda.gov.ph)

Fax +63 2 807 0751  
Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)



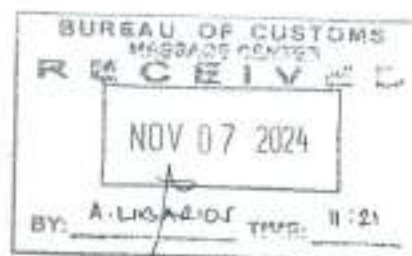
07 NOV 2024



17 October 2024

09-52343

**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 01-6 Manna Pack Rice (36-370g bags)	1,260 boxes	Earliest of which is September 2027
Container Number TCNU 3824112	Seal Number A1554215	

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.

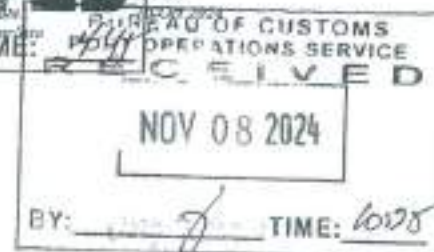
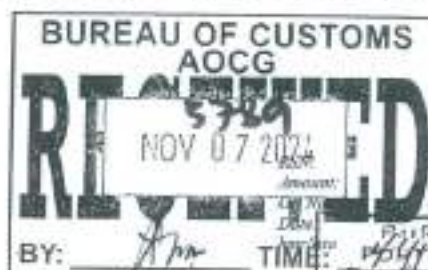
For inspection schedule, please contact the FDA – Regional Field Office at [rfoner@fda.gov.ph](mailto:rfoner@fda.gov.ph).

Very truly yours,

*Pilar Marilyn M. Pagayunan*  
**PILAR MARILYN M. PAGAYUNAN**  
Director IV

Center for Food Regulation and Research

cc: **ALELI ANNIE GRACE P. SUBACAL, MD, MPH, CSE**  
Director IV, Bureau of International Health Cooperation  
**COMMISSIONER BIENVENIDO Y. RUBIO**  
Commissioner, Bureau of Customs  
**ARNOLD G. ALINBADA, Dr. HCM, MPH, RMT**  
Director II, SLC, Region IV-A, IV-B, V & NCR







17 October 2024

09-52344

**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 01-9 Manna Pack Rice (4-4.1kg bag 65 servings/bag)	1,080 boxes	Earliest of which is September 2027
Container Number MSMU 8109231	Seal Number A1580545	

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.

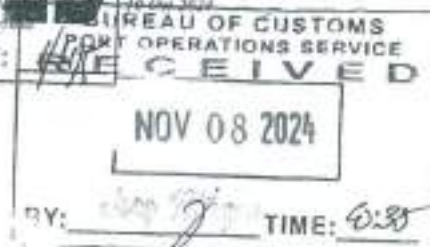
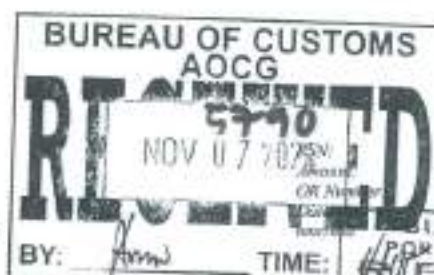
This clearance is without prejudice to existing tariff rules and customs regulations.

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

Very truly yours,

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

cc: ALELI ANNIE GRACE P. SUBACAL, MD, MPH, CSE  
 Director IV, Bureau of International Health Cooperation  
 COMMISSIONER HENRIENITO Y. RUBIO  
 Commissioner, Bureau of Customs  
 ARNOLD G. ALINDADA, Dr. HCN, MPH, RMT  
 Director II, SLC, Region IV-A, IV-B, V & NCR



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

Trunk Line +63 2 857 1900  
 Website : [www.fda.gov.ph](http://www.fda.gov.ph)

Fax +63 2 807 0751  
 Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)



Management System  
 ISO 9001:2015  
 www.fda.gov.ph  
 01-800-0000



07 NOV 2024

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

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BOC-09-52352

**MEMORANDUM**

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

*[Signature]*

**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner *7/*  
Assessment and Operations Coordinating Group

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

**DATE :** **11 November 2024**

Forwarding the herein attached letters, dated 01 October 2024 and 17 October 2024, from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Luis Jose Raymundo S. Sasuman, Chief of Operations and Finance, COHPI, recommending clearance for the release of the following donated food products from Convoy of Hope, USA to COHPI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
17 Oct 2024	TGBU 7815926	1635739	Fortified Rice and Soy Protein Meal	1,320 cases	Dec 2026
01 Oct 2024	CAAU 6972544	UL-4698126	Fortified Rice & Soy Protein Meal	1,320 cases	Jan 2027
17 Oct 2024	HLBU 1270432	UL-1721030	Nutritional Powder	484 cases	Dec 2025
			Fortified Potato & Soy Protein Meal	252 cases	Dec 2025
			Soup Mix	384 cases	Dec 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 the 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.



17 October 2024

09-52352

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

BUREAU OF CUSTOMS  
MESSAGE CENTER  
RECEIVED  
NOV 07 2024  
BY: G. BUNCAD TIME: 11:34

Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice and Soy Protein Meal	1,320 cases	Earliest of which is December 2026
Container Number TGBU 7815926	Seal Number 1635739	


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) or [rfoiii@fda.gov.ph](mailto:rfoiii@fda.gov.ph).

Very truly yours,

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

BUREAU OF CUSTOMS  
AOCG  
RECEIVED  
5798  
NOV 07 2024  
BY: *Am* TIME: 4:45

cc: ALELI ANNIE GRACE P. SUBIACAL, MD, MPH, CPH  
Director IV, Bureau of International Health Cooperation  
COMMISSIONER BENVENIDO Y. RIBHO  
Commissioner, Bureau of Customs  
ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT  
Director II, SLCC, Region IV-A, IV-B, V & MCR

BUREAU OF CUSTOMS  
PORT OPERATIONS SERVICE  
RECEIVED  
NOV 08 2024  
BY: *J* TIME: 6:35

ASN: 20241016141457  
Amount: P 319  
OR Number: 667652  
Date: 27 Sept 2024  
Amount





01 October 2024

09-52339

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



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,320 cases	Earliest of which is January 2027
Container Number CAAU 6972544		Seal Number UL-4698126

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.

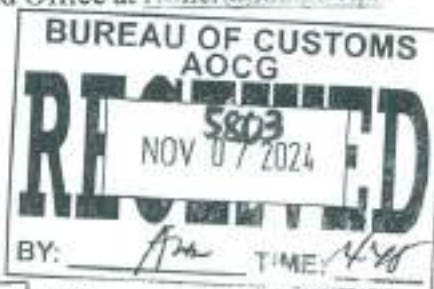
This clearance is without prejudice to existing tariff rules and customs regulations.

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

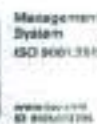
Very truly yours,

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

cc: **ALELI ANNIE GRACE P. SUDIACAL, MB, MPH, CES**  
 Director IV, Bureau of International Health Cooperation  
**COMMISSIONER BIENVENIDO Y. RUBIO**  
 Commissioner, Bureau of Customs  
**ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT**  
 Director II, SLC, Region IV-A, IV-B, V & NCR



RSN: 20240927102604  
 Amount: P 510  
 OR Number: 549112  
 Date: 27 Sept 2024  
 Hour/Min





17 October 2024

09-52351

**MR. LUIS JOSE RAYMUNDO S. SASUMAN**

Chief of Operations and Finance

**Convoy of Hope Philippines, Inc.**

1924, Taft Avenue corner Bernabe Street,

Brgy. 044, Pasay City



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Nutritional Powder	484 cases	Earliest of which is December 2025
Fortified Potato & Soy Protein Meal	252 cases	Earliest of which is December 2025
Soup Mix	384 cases	Earliest of which is December 2026
Container Number HLBU 1270432		Seal Number UL-1721030

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) or [rfoiii@fda.gov.ph](mailto:rfoiii@fda.gov.ph).

Very truly yours,

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

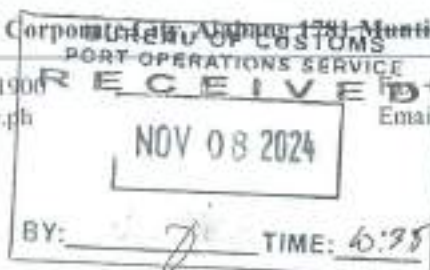
cc: ALELI ANNIE GRACE P. SUBACAL, MD, MPH, CSE  
Director IV, Bureau of International Health Cooperation  
COMMISSIONER BIENVENIDO Y. RUHO  
Commissioner, Bureau of Customs  
ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT  
Director II, SLC, Region IV-A, IV-B, V & NCR



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

Trunk Line +63 2 857 1900

Website : [www.fda.gov.ph](http://www.fda.gov.ph)



+63 2 807 0751

Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)



Management System  
ISO 9001:2015  
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BUREAU OF CUSTOMS



07 NOV 2024





MASTER COPY

ADCG Memo No. 216-2024


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

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BOC-09-52338

**MEMORANDUM**

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



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

**SUBJECT :** **FOOD AND DRUG ADMINISTRATION (FDA)**  
**RECOMMENDATION FOR THE RELEASE OF DONATED**  
**FOOD PRODUCTS FROM THE CHILDREN'S HUNGER FUND**  
**TO ARMIE JESALVA FOUNDATION, INC.**

**DATE :** 11 November 2024

Forwarding the herein attached letter dated 01 October 2024 from Director Pilar Marilyn M. Pagayunan, Director IV, Center for Food Regulation and Research, FDA, addressed to Ms. Mary Ann D. Solenay, Authorized Representative, Armie Jesalva Foundation, Inc., recommending clearance for the release of donated food products from the Children's Hunger Fund to Armie Jesalva Foundation, Inc.:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
01 Oct 2024	FANU 118241	0174823	Food Paks	2,380 pieces	March 2026
			Sardines	1,300 pieces	March 2027
			Soup Mix	528 pieces	March 2026

The release of the said 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, or 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.



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-8000, +63 (02) 8527-1968 | [www.customs.gov.ph](http://www.customs.gov.ph) | [boe-cares@customs.gov.ph](mailto:boe-cares@customs.gov.ph)

01 October 2024

09-52338

**MS. MARY ANN D. SOLENAY**  
 Authorized Representative  
**Armie Jesalva Foundation, Inc.**  
 Fortuna Compound, M Ceniza Street,  
 Brgy. Maguikay, Mandaue City, Cebu



Dear Ms. Solenay:

Please be informed that this Office recommends the release of the following food products donated by Children's Hunger Fund - 13931 Balboa Blvd. Sylmar, CA 91342 to **ARMIE JESALVA FOUNDATION, INC.** located at Fortuna Compound, M Ceniza Street, Brgy. Maguikay, Mandaue City, Cebu, Philippines:


Product Name	Quantity	Expiry Date
Container Number: FANU 118241		Seal Number: 0 174823
Food Paks	2,380 pieces	01 March 2026
Sardines	1,300 pieces	01 March 2027
Soup Mix	528 pieces	01 March 2026

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.

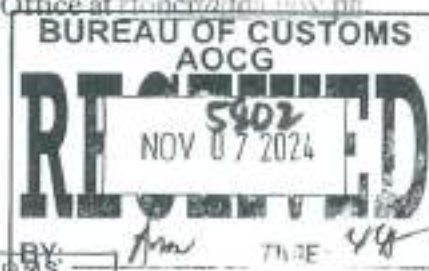
This clearance shall only be for the **RELEASE** of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and 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 [rfuncr@fda.gov.ph](mailto:rfuncr@fda.gov.ph)

Very truly yours,

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

cc: ANNA MARIE CELINA G. GARFIN, MD, MM  
 OIC-Director IV, Bureau of International Health Cooperation  
 COMMISSIONER BIENVENIDO Y. RUBIO  
 OIC, Bureau of Customs  
 RICA RUINA C. AUMENTADO  
 OIC-Director II



RSN: 20240926105716  
 Amount: P8P 510  
 OR Number: 16149561  
 Date: 26 Sept 2024  
 Issuance





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS***A modernized and credible customs administration that upholds good governance and is among the world's best*

BOC-09-52340

**MEMORANDUM****TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner   
Assessment and Operations Coordinating Group**SUBJECT :** **FOOD AND DRUG ADMINISTRATION (FDA)**  
**RECOMMENDATION FOR THE RELEASE OF DONATED**  
**FOOD PRODUCTS FROM FEED MY STARVING CHILDREN**  
**TO INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.**  
**(ICMFI)****DATE :** **11 November 2024**

Forwarding the herein attached letters dated 01 October 2024, 08 October 2024 and 17 October 2024 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
01 Oct 2024	GAOU 6584920	A1554169	Donated Foodstuff – FMSC Meal 01-6 Mannapack™ Rice (36-370g 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	Sep 2027
08 Oct 2024	UETU 6716062	A1554220	Donated Foodstuff – FMSC Meal 01-6 Mannapack™ Rice (36-370g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables,	1,260 boxes	Sep 2027



			vegetarian flavoring with a vitamin and mineral blend)		
17 Oct 2024	ONEU 0334236	UL- 0000002	Donated Foodstuff – FMSC Meal 01-6 Mannapack™ Rice (36-370g 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	Jun 2027
17 Oct 2024	KKFU 8122364	A1554214	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	Aug 2027
17 Oct 2024	FFAU 2490321	UL- 6067206	Donated Foodstuff – FMSC Meal 01-6 Mannapack™ Rice (36-370g 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	Sep 2027
17 Oct 2024	GXU 5236795	UL- 0172859	Donated Foodstuff – FMSC Meal 01-6 Mannapack™ Rice (36-370g 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	Sep 2027
17 Oct 2024	MSDU 8564809	UL- 6067207	Donated Foodstuff – FMSC Meal 01-6 Mannapack™ Rice (36-370g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables,	1,260 boxes	Sep 2027





			vegetarian flavoring with a vitamin and mineral blend)		
17 Oct 2024	TCLU 9725510	A1554213	Donated Foodstuff – FMSC Meal 01-6 Mannapack™ Rice (36-370g 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	Sep 2027

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 the 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**



01 October 2024

09-52340

**MR. EDGARDO STA. ANA**  
ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor,  
Philippine Stock Exchange Center Exchange Road,  
Ortigas Center, Pasig City, Philippines



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200, Raleigh, North Carolina USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.**, located at Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack™ Rice (36-370g 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 September 2027
Container Number GAOU 6584920	Seal Number A1554169	

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 [rfoner@fda.gov.ph](mailto:rfoner@fda.gov.ph).

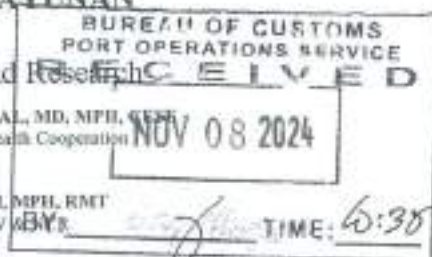
Very truly yours,

**PILAR MARILYN M. BAGAYUNAN**

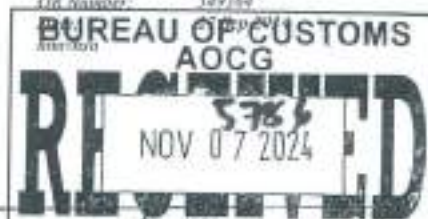
Director IV

Center for Food Regulation and Research

cc: **ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CPH**  
Director IV, Bureau of International Health Cooperation  
**BIENVENIDO V. RUBIO**  
Commissioner, Bureau of Customs  
**ARNOLD G. ALENDADA, Dr. HCM, MPH, RMT**  
Director II, SLC, Region IV-A, IV-B, V



RSN: 20240927102823  
Amount: PNP 310  
CB Number: 149754



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

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Website : [www.fda.gov.ph](http://www.fda.gov.ph)

Fax +63 2 807 0751  
Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)



07 NOV 2024





08 October 2024

09-52353

**MR. EDGARDO STA. ANA**

ICMFI Logistics Manager

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

Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200, Raleigh, North Carolina USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack™ Rice (36-370g 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 September 2027
Container Number UETU 6716062	Seal Number A1554220	

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

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

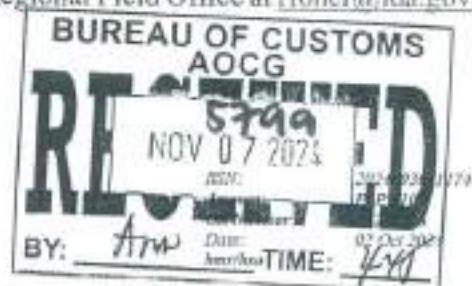
This clearance is without prejudice to existing tariff rules and customs regulations.

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

Very truly yours,

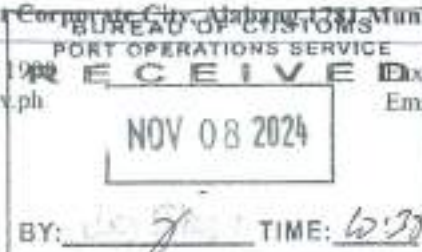
**PILAR MARILYN M. PAGAYUNAN**  
Director IV  
Center for Food Regulation and Research

cc: **ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CESE**  
Director IV, Bureau of International Health Cooperation  
**BIENVENIDO Y. RUBIO**  
Commissioner, Bureau of Customs  
**ARNOLD G. ALENDADA, Dr. HEM, MPH, RMT**  
Director II, SLC, Region IV-A, IV-B, V & NCR



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

Trunk Line +63 2 857 1999

Website : [www.fda.gov.ph](http://www.fda.gov.ph)Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)Management  
System  
ISO 9001:2015  
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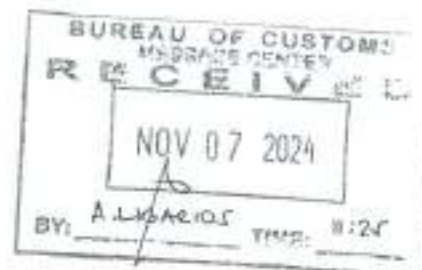
07 NOV 2024



17 October 2024

09-52345

**MR. EDGARDO STA. ANA**  
 ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
 Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor,  
 Philippine Stock Exchange Center Exchange Road,  
 Ortigas Center, Pasig City, Philippines



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200, Raleigh, North Carolina USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack™ Rice (36-370g 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 June 2027
Container Number ONEU 0334236	Seal Number UL-0000002	

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 [fda.gov.ph](mailto:fda.gov.ph).

Very truly yours,

**PILAR MARILYN M. PAGAYUNAN**  
 Director IV

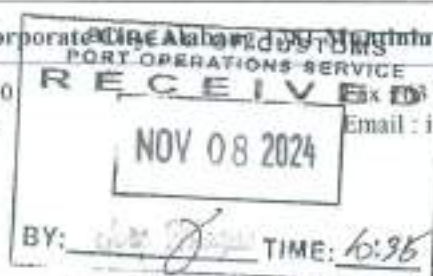
Center for Food Regulation and Research

(cc) ALELI ANNIE GRACE P. SUBIACAL, MD, MPH, CESE  
 Director IV, Bureau of International Health Cooperation  
 BIENVENIDO Y. RUBIO  
 Commissioner, Bureau of Customs  
 ARNOLD G. ALONDADA, Dr. HCM, MPH, RMT  
 Director II, SEC, Region IV-A, IV-B, V & NCR



Civic Drive, Filinvest Corporate Center Alabang, Muntinlupa, Philippines

Trunk Line +63 2 857 1900  
 Website : [www.fda.gov.ph](http://www.fda.gov.ph)



Sk 2 807 0751  
 Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)



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 ID: 90001296



07 NOV 2024

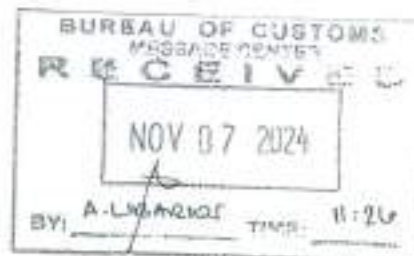




17 October 2024

09-52346

**MR. EDGARDO STA. ANA**  
ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor,  
Philippine Stock Exchange Center Exchange Road,  
Ortigas Center, Pasig City, Philippines



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200, Raleigh, North Carolina USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

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 2027
Container Number KKFU 8122364	Seal Number A1554214	

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.

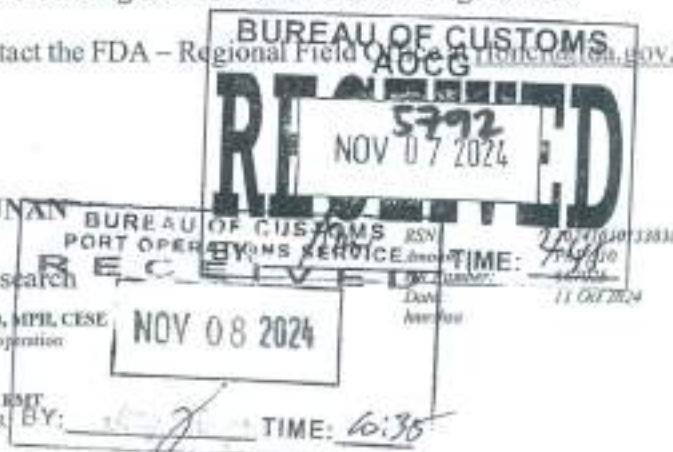
This clearance is without prejudice to existing tariff rules and customs regulations.

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

Very truly yours,

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

cc: **ALELI ANNIE GRACE P. SUBIACAL, MD, MPH, CESE**  
Director IV, Bureau of International Health Cooperation  
**BIENVENIDO Y. RUBIO**  
Commissioner, Bureau of Customs  
**ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT**  
Director II, SLC, Region IV-A, IV-B, V & NCR



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

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Fax +63 2 807 0751  
Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)



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ISO 9001:2015



07 NOV 2024

17 October 2024

09-52347

**MR. EDGARDO STA. ANA**  
 ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
 Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor,  
 Philippine Stock Exchange Center Exchange Road,  
 Ortigas Center, Pasig City, Philippines



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200, Raleigh, North Carolina USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack™ Rice (36-370g 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 September 2027
Container Number FFAU 2490321	Seal Number UL-6067206	

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 [info@fda.gov.ph](mailto:info@fda.gov.ph).

Very truly yours,

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

cc: **ALELI ANNIE GRACE P. SUDLACAL, MD, MPH, CPH**  
 Director IV, Bureau of International Health Cooperation  
**BIENVENIDO Y. RUBIO**  
 Commissioner, Bureau of Customs  
**ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT**  
 Director II, SLC, Region IV-A, IV-B, V & VI



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07 NOV 2024

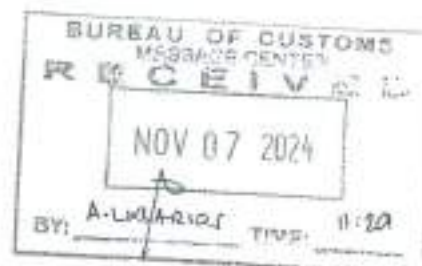




17 October 2024

09-52348

**MR. EDGARDO STA. ANA**  
ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor,  
Philippine Stock Exchange Center Exchange Road,  
Ortigas Center, Pasig City, Philippines



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200, Raleigh, North Carolina USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack™ Rice (36-370g 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 September 2027
Container Number GCXU 5236795	Seal Number UL-0172859	

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 [ad@fda.gov.ph](mailto:ad@fda.gov.ph).

Very truly yours,

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

cc: **ALELI ANNIE GRACE P. SUBACAL, MD, MPH, CESE**  
Director IV, Bureau of International Health Cooperation  
**BIENVENIDO Y. RUBIO**  
Commissioner, Bureau of Customs  
**ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT**  
Director II, SLC, Region IV-A, IV-B, V & NCR



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B-100070348



07 NOV 2024

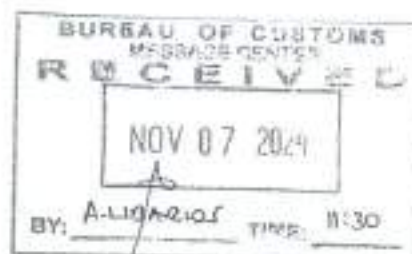


17 October 2024

09-52349

**MR. EDGARDO STA. ANA**

ICMFI Logistics Manager

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


Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200, Raleigh, North Carolina USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack™ Rice (36-370g 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 September 2027
Container Number MSDU 8564809	Seal Number UL-6067207	

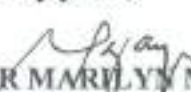
The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

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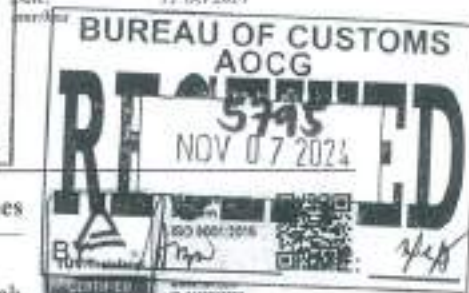
For inspection schedule, please contact the FDA – Regional Field Office at [rfoner@fda.gov.ph](mailto:rfoner@fda.gov.ph).

Very truly yours,

  
**PILAR MARILYN M. PAGAYUNAN**  
 Director IV

Center for Food Regulation and Research

 cc: ALELI ANNIE GRACE P. SUBIACAL, MD, MPH, CESP  
 Director IV, Bureau of International Health Cooperation  
 BENVENIDO Y. RUBIO  
 Commissioner, Bureau of Customs  
 ARNOLD G. ALINDADA, Dr. BChM, MPH, RMT  
 Director II, SLC, Region IV-A, IV-B, V & NCR

 ESN: 29241010135624  
 Amount: P4P 510  
 DR Number: 667388  
 Date: 17 Oct 2024


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

Trunk Line +63 2 857 1900

Website : [www.fda.gov.ph](http://www.fda.gov.ph)

Fax +63 2 807 0751

Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)

07 NOV 2024





17 October 2024

09-52850

**MR. EDGARDO STA. ANA**  
ICMFI Logistics Manager  
**International Care Ministries Foundation, Inc.**  
Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor,  
Philippine Stock Exchange Center Exchange Road,  
Ortigas Center, Pasig City, Philippines



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200, Raleigh, North Carolina USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17<sup>th</sup> Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack™ Rice (36-370g 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 September 2027
Container Number TCLU 9725510	Seal Number A1554213	

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.

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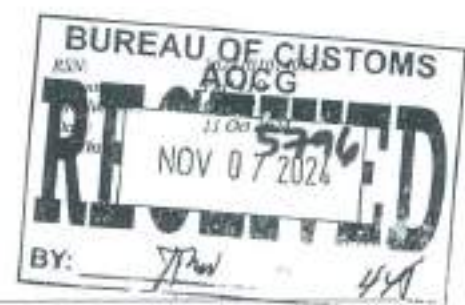
This clearance is without prejudice to existing tariff rules and customs regulations.

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

Very truly yours,

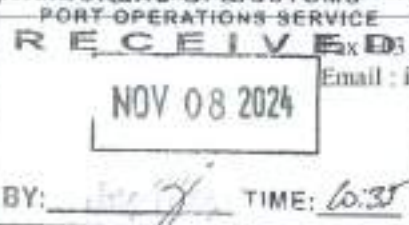
**PILAR MARILYN M. PAGAYUNAN**  
Director IV  
Center for Food Regulation and Research

cc: ALELI ANNIE GRACE P. SUBACAL, MD, MPH, CSE  
Director IV, Bureau of International Health Cooperation  
BIENVENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
ARNOLD G. ALINDADA, Dr. BCM, MPH, RMT  
Director II, SLC, Region IV-A, IV-B, V & NCR



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Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)



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