



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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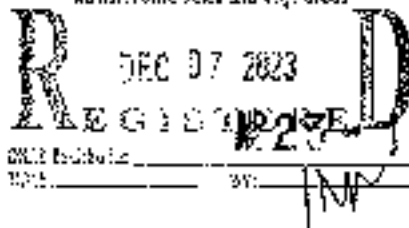
08 November 2023

CUSTOMS MEMORANDUM ORDER
No. 18-2023

SUBJECT: Amendment to CMO No. 07-2021 re: Updated Guidelines on the Retention/Renewal of Job Order and/or Contract of Service Personnel in the Bureau of Customs

- 1.0 Pursuant to Section 80 of Joint Circular No. 2, s. 2020 Issued by the Commission on Audit (COA) and Department of Budget and Management (DBM) on October 20, 2020, individuals hired through Contract of Service (COS) shall be paid the prevailing market rates, subject to the provision of RA 9184 and its Implementing Rules and Regulations.
- 2.0 In this regard, Annex A of the Customs Memorandum Order (CMO) No. 07-2021, is hereby amended to **update** the prescribed position titles and authorized monthly salary matrix of personnel under Contract of Service (COS) and for Job Order (JO) in the Bureau of Customs. *(attached as Annex "A")*
- 3.0 This order shall take place immediately.

HELP DESK CENTER
OFFICE of the Assistant Regional Director
Administrative Sales and Logistics



BIENVENIDO Y. RUBIO
Commissioner

[Signature]
DEC 06 2023

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

[Signature]
MARGARET S. MANALAYSA
Administrative Officer V



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**PRESCRIBED POSITION TITLES AND AUTHORIZED MONTHLY
WAGE/SALARY RELATIVE TO THE HIRING, RETENTION/RENEWAL, AND
REPLACEMENT OF ALL PERSONS UNDER CONTRACT OF SERVICE**

NO	POSITION TITLE	MONTHLY WAGE/SALARY	PLACE OF ASSIGNMENT
1	Technical Assistant	PHP 50,000.00	Office of the Commissioner and Groups
2	Legal Services Officer	PHP 40,000.00	Office of the Commissioner, Groups and Collection Districts
3	Technical Support Staff	PHP 25,000.00	Office of the Commissioner, Groups
4	Administrative Services Officer	PHP 21,211.00	Office of the Commissioner, Groups and Collection Districts
5	Lead Client Service Representative	PHP 21,211.00	Groups and Collection Districts
6	Multi-media Designer/ Videographer	PHP 21,211.00	Groups and Collection Districts
7	Client Service Representative	PHP 19,744.00	Groups and Collection Districts
8	Legal Services Assistant	PHP 17,553.00	Groups and Collection Districts
9	Administrative Services Assistant	PHP 17,553.00	Office of the Commissioner, Groups and Collection Districts
10	Data Encoder	PHP 15,586.00	Office of the Commissioner, Groups and Collection Districts
11	Assistant Electronics and Communications Equipment Technician	PHP 15,586.00	Groups
12	Driver/Courier	PHP 14,768.00	Office of the Commissioner, Groups and Collection Districts
13	Administrative Services Aide	PHP 13,000.00	Office of the Commissioner, Groups and Collection Districts

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

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Date DEC 13 2023

U.S.P. LARRY COMANPETER
OFFICE OF THE NATIONAL ADMINISTRATIVE REGISTER
Administrative Rules and Regulations

CUSTOMS MEMORANDUM ORDER (CMO)
NO. 19-2023

R DEC 19 2023 D
REGISTERED
Date Registered: _____ BY: *hmm*

**SUBJECT: MANDATORY SUBMISSION OF REPORTS & DATA IN THE
NATIONAL CUSTOMS INTELLIGENCE SYSTEM (NCIS)**

Section 1. Scope. This Order mandates the following offices/ divisions to input and upload relevant data as indicated under Section 4 of this Order: Office of the Commissioner, Office of the Deputy Commissioner for Intelligence Group, Customs Intelligence and Investigation Service (CIIS), Accounts Management Office (AMO), X-Ray Inspection Project (XIP), Risk Management Office (RMO), Alert Order Clearing House Desk (AOCHD), Enforcement and Security Service (ESS), Customs Operations Center (COC), Human Resource Management Division (HRMD), Imports and Assessment Service (IAS), Legal Service, Law Division, Piers and Inspection Division, and Office of the Deputy Collector for Operations of Customs Districts, and other offices as may be identified by the Chairperson, NCIS Committee.

Section 2. Objectives.

- 2.1. To strengthen the Bureau of Customs (BOC)'s ability to safeguard national borders and facilitate international trade by generating actionable measures based on pertinent information;
- 2.2. To establish a comprehensive and viable database to generate actionable intelligence and to support case build-up, risk profiling, and analysis;
- 2.3. To define the duties, responsibilities, and accountabilities of offices mentioned herein and personnel granted access to NCIS to ensure effective system utilization and data security; and
- 2.4. To equip officials of the BOC with data-driven insights to aid in informed decision-making, ultimately enhancing the BOC's operational efficiency and effectiveness.

Section 3. Definition of Terms. For purposes of this Order, the following terms are hereby amended and defined accordingly:

3.1. National Customs Intelligence System (NCIS) – a secured data warehouse of Intelligence Information from various units in the BOC.

3.2. NCIS user – shall refer to a BOC personnel, holding a plantilla position, authorized by the NCIS Committee to upload, input, revise, and view data on NCIS.

3.3. NCIS Committee – shall refer to a committee composed of the following:

Chairperson: Deputy Commissioner, Intelligence Group

Vice-Chair: Deputy Commissioner, Management Information System and Technology Group (MISTG)

Members:

- Assistant Commissioner, Post Clearance Audit Group (PCAG)
- Deputy Commissioner, Enforcement Group
- Deputy Commissioner, Assessment and Operations Coordinating Group
- Director, CIIS
- Director, Legal Service
- Director, ESS
- Chief, CIIS-Intelligence Division
- Chief, RMO
- Head, XIP
- Data Protection Officer

Secretariat: RMO

Section 4. Mandatory Submission of Reports in the NCIS. The following BOC offices are mandated to upload to the NCIS the respective reports/data required hereunder:

4.1. Intelligence Group

- a. Daily Intelligence Brief (DIB).

4.2. CIIS-Intelligence Division

- a. Reports on Letter of Authority (LOA);
- b. Summary of Information;

- c. Watchlist concerning importers and customs brokers;
- d. Field Information Report (FIRE);
- e. Consignee/ Broker Inspection Report; and
- f. Summary Report on Inspected Shipments.

4.3. CIIS-Internal Investigation Division

- a. Investigation Report (with status); and
- b. Referral to other offices/agencies.

4.4. CIIS-Investigation Division

- a. Investigation Report;
- b. Certificate of No Pending Case
 - i. BOC Personnel
 - ii. Customs Bonded Warehouse; and
- c. Referral to other offices/agencies.

4.5. CIIS-Intellectual Property Rights Division

- a. Approved IPR recordation;
- b. Summary of IPR-related seizure cases; and
- c. Reports on Implemented LOA

4.6. XIP

- a. Findings on all scanned containers

4.7. AMO

- a. Shipments for continuous processing;
- b. Stern Warning issued; and
- c. Inspection reports on consignees/brokers.

4.8. Alert Order Clearing House Desk:

- a. Alert Orders; and
- b. Pre-Lodgement Control Orders.

4.9. Production Section

- a. Daily Intelligence Brief

4.10. Port Control Office

- a. Weekly report on profiled shipments

4.11. RMO

- a. Post-seizure analysis

4.12. ESS

4.12.1. Office of the District Commander

- a. Summary Report on Inspected Shipments;
- b. Security Survey Inspection Report
- c. Consignee/ Broker Inspection Report; and
- d. Fuel Marking reports within the area of responsibility

4.12.2. ESS Motor Vehicle Clearance Office

- a. Motor Vehicle Clearance

4.12.3. Environmental Protection and Compliance Division

- a. Summary Report on Inspected Shipments; and
- b. Summary of Investigation Report.

4.13. Legal Service

4.13.1. Prosecution and Litigation Division

- a. Cases against Importers/Exporters and Customs Brokers;
- b. Cases against BOC personnel; and
- c. Legal clearance on personnel with no pending cases

4.13.2. Appellate Division

- a. Appeal cases

4.13.3. Ruling and Research Division

- a. Lifting of suspension and accreditation of importers/ customs brokers

4.14. Internal Administration Group

4.14.1. Human Resource Management Division

- a. List of BOC employees with administrative penalties;

- b. List of BOC employees with show cause orders and stern warning; and
- c. List and Personal Data Sheet (PDS) of all BOC employees including Contract of Service for viewing of the Deputy Commissioner, IG and Director of CIIS, Chiefs of CIIS-Intelligence Division, CIIS-Investigation Division, and Internal Inquiry Division only.

4.15. IAS

4.15.1. Valuation and Classification Division:

- a. Shipments declared below Net Assessed Value; and
- b. Advance ruling in tariff classification.

4.16. Port Operations Service

- a. Port Utilization Statistics

4.17. Management Information System and Technology Group

- a. E2M lodged goods declarations in consumption, transit, informal, warehousing, and export;
- b. Abandoned and overstaying shipment;
- c. Data on transmitted certificate of payment; and
- d. Accredited, registered, suspended, and revoked Importers and Customs Brokers.

4.18. PCAG

- a. Summary of compliance issues

4.19. Customs Districts

4.19.1. Law Division or equivalent unit

- a. Warrant of Seizure and Detention issued;
- b. Forfeiture Order; and
- c. Decree of abandonment.

4.19.2. Deputy Collector for Operations

- a. Report required by the Customs Operations Center;
- b. Lifting of abandonment; and
- c. Amendment of Manifest and Bill of Lading.

4.19.3. Piers and Inspection Division

- a. Notice of Arrival of vessels;
- b. Inward Foreign Manifest;
- c. Stowage Plan;
- d. E-TRACC Report; and
- e. Conversion of vessel (foreign to domestic, vice versa).

Section 5. Administrative Provisions.

- 5.1. The NCIS shall be under the supervision of the Commissioner of Customs and shall be managed by the Intelligence Group, particularly by the Director of the CIIS, with technical support from the MISTG. The Director, CIIS may delegate the day-to-day operations of the NCIS to any office or officer under the CIIS.
- 5.2. All requests for access to the NCIS shall undergo vetting process and approval by the NCIS Committee. An office mentioned in Section 4 of this Order may be given access to the reports of other offices provided the same is necessary and in accordance with existing Customs Administrative Orders or CMOs.
- 5.3. All designated NCIS user of each office mentioned in Section 4 shall be responsible in uploading the required reports as mentioned in the same section.
- 5.4. The access of the NCIS User may be cancelled or modified on the following grounds:
 - a. Resignation, retirement, or reassignment to other office; and
 - b. Violation of any part of this Order and applicable laws, rules and regulations.

Section 6. Operational Provisions.

- 6.1. The offices mentioned in Section 4 of this Order shall be required to nominate at least two (2) personnel holding plantilla positions to be granted access in the NCIS. The request for access shall be submitted to the NCIS Committee in the format it may prescribe.
- 6.2. Upon grant of access by the NCIS Committee, the nominated users shall receive their assigned username and password in their official customs email.

- 6.3. In order to ensure the security of accounts and accountability of NCIS users, a login authentication code shall be sent to the customs email of the NCIS user. Only authorized personnel shall be allowed to access the system.
- 6.4. The approved users shall undergo training on the use of NCIS, to be conducted by the MISTG.
- 6.5. The NCIS Committee shall convene every last Friday of the month, or on such day as may be called upon by the Chairperson, to monitor compliance by concerned offices and discuss other related matters.
- 6.6. The NCIS Committee may propose amendments to this Order as necessary to further enhance the system.
- 6.7. All data/reports required in Section 4 hereof shall be uploaded immediately within the day upon approval, receipt, generation, or production thereof by the concerned office.

Section 7. Reportorial System. The NCIS shall be equipped with a mechanism to generate reports on the compliance regarding the submission by the NCIS users which shall be collated by the Secretariat, NCIS Committee. The report shall be presented by the Secretariat during the meeting as provided in Section 6.5 hereof or when deemed necessary to notify the Committee of any instances of non-compliance on the submission of reports/data.

Section 8. Administrative Liability. Any unauthorized sharing of access and information, unauthorized access, or failure to comply with the submission of reports required under this Order shall be a ground for administrative liability.

The administrative penalty arising from this Order shall be without prejudice to other criminal or civil liability that may arise pursuant to the provisions of the applicable law violated.¹

Section 9. Repealing Clause. Provisions of other CMOs, orders, and issuances in conflict with this CMO are hereby repealed or amended accordingly.

Section 10. Separability Clause. If any part or provision of this Order is later declared invalid or illegal, the remaining portion shall remain valid and enforceable.

¹ CSC Resolution No. 1800692, Amended Omnibus Rules on Appointment and other Human Resource Actions dated July 03, 2018

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Section 8. Effectivity. This Order shall take effect take effect immediately.

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

[Signature]
BIENVENIDO Y. RUBIO
Commissioner



DEC 13 2023

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

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MARGARET G. MANALAYSAY
Administrative Officer I



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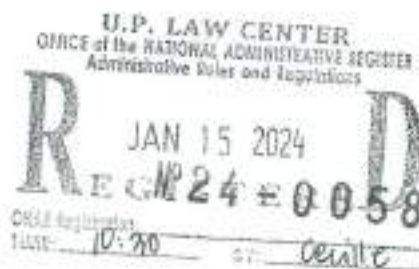
02 January 2024

CUSTOMS MEMORANDUM ORDER

No. 01-2024

SUBJECT: Amendment to CMO No. 18-2023 re: Updated Guidelines on the Retention/Renewal of Job Order and /or Contract of Service Personnel in the Bureau of Customs

- 1.0 Pursuant to Section 8.0 of Joint Circular No. 2, s. 2020 issued by the Commission on Audit (COA) and Department of Budget and Management (DBM) on October 20, 2020, individuals hired through Contract of Service (COS) shall be paid the prevailing market rates, subject to the provision of RA 9184 and its Implementing Rules and Regulations.
- 2.0 In this regard, Annex A of the Customs Memorandum Order (CMO) No. 18-2023, is hereby amended to update the prescribed monthly salary matrix of personnel under Contract of Service (COS) and /or Job Order (JO) in the Bureau of Customs. *(Attached as Annex "A")*
- 3.0 This order shall take effect immediately.



BIENVENIDO Y. RUBIO
Commissioner



JAN 11 2024

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

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Margaret G. Marañon
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201-2024



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***PRESCRIBED POSITION TITLES AND AUTHORIZED MONTHLY
WAGE/SALARY RELATIVE TO THE HIRING, RETENTION/RENEWAL, AND
REPLACEMENT OF ALL PERSONS UNDER CONTRACT OF SERVICE***

NO	POSITION TITLE	MONTHLY WAGE/SALARY	PLACE OF ASSIGNMENT
1	Technical Assistant	PHP 50,000.00	Office of the Commissioner and Groups
2	Executive Assistant	PHP 40,000.00	Office of the Commissioner, Groups and Collection Districts
3	Legal Services Officer	PHP 40,000.00	Office of the Commissioner, Groups and Collection Districts
4	Technical Staff	PHP 35,000.00	Office of the Commissioner and Groups
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12	Data Encoder	PHP 15,586.00	Office of the Commissioner, Groups and Collection Districts
13	Assistant Electronics and Communications Equipment Technician	PHP 15,586.00	Groups
14	Driver/Courier	PHP 14,768.00	Office of the Commissioner, Groups and Collection Districts
15	Administrative Services Aide Bureau of Customs	PHP 13,000.00	Office of the Commissioner, Groups and Collection Districts

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18 December 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 219-2023

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

SUBJECT : TARIFF CLASSIFICATION DISPUTE RULING

This has reference to the herein attached Tariff Commission Circular Dispute Ruling (TCC DR) No. 23-012 issued on 06 December 2023 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as Customs Modernization and Tariff Act, on the shipment of "Astec GFRP Rebar GR45T Straight," consigned to Sumitomo Mitsui Construction Co., Ltd. (Import Entry/ Customs Reference No. C-183326-23, Manila International Container Port) from China, the dispositive portion of which states that:

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

Product	AHTN 2017 Code	2023 MFN Rate	2023 ACFTA Rate*
"ASTEC GFRP REBAR GR45T STRAIGHT"	3916.90.29	15% ad valorem	15% ad valorem

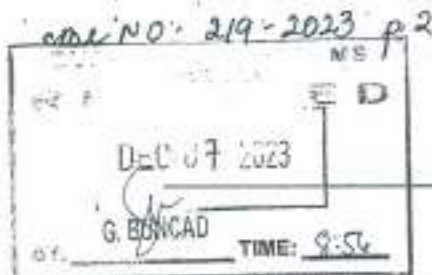
**Subject to submission of Certificate of Origin (CO) Form "E"*

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

For strict compliance.

BIENVENIDO Y. RUBIO
Commissioner *[Signature]*





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

RE: REQUEST FOR TARIFF CLASSIFICATION
DISPUTE RULING ON "ASTEC GFRP REBAR
GR45T STRAIGHT", CONSIGNED TO SUMITOMO
MITSUI CONSTRUCTION CO., LTD.

TCC (DR) NO. 23-012

(Import Entry/Customs Reference No. C-183326,
Manila International Container Port)

Issued on: 06 December 2023

TARIFF CLASSIFICATION DISPUTE RULING

Before this Commission is a request for a Tariff Classification Dispute Ruling (TCDR), pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), on the shipment of ASTEC GFRP Rebar GR45T Straight imported by Sumitomo Mitsui Construction Co., Ltd. (Importer/Consignee) from China. The request of the Importer/Consignee for a TCDR was accepted by this Commission on 11 July 2023.

The shipment of said article, declared under ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 subheading 7019.90.90, with a Most Favoured Nation (MFN) rate of duty of 5% *ad valorem*, was processed under Import Entry/Customs Reference No. C-183326 at the Bureau of Customs (BOC) - Manila International Container Port (MCP). The BOC contested the declared heading and reclassified subject article under AHTN 2022 subheading 3926.90.99, with an MFN rate of duty of 15% *ad valorem*.

Hence, this request for Tariff Classification Dispute Ruling.

On 09 August 2023, the Commission wrote the Importer/Consignee requesting for the submission of the following: a) detailed manufacturing process with write-up/description; b) clarification on the difference between fiberglass and glass fiber reinforced polymer (GFRP); and c) actual sample of at least 1 meter (to be submitted at the Tariff Commission office). The information requested, including the sample, was received by this Commission on 16, 18 and 21 August 2023.

Pursuant to Section 7.3 of Commission Order No. 2018-01, this Commission requested the concerned BOC District Collector on 12 September 2023 for comments on the request for TCDR on ASTEC GFRP Rebar GR45T Straight. Further, Section 7.4 of the same Commission Order states that within 10 working days from the receipt of the notice and the records of the case, the BOC may file a comment or submit any additional explanation or documents to justify its findings. However, to this date, the Commission has not received any response from the BOC and, hence, proceeded to evaluate the classification of the subject article based on the submissions received from the Importer/Consignee.

In the evaluation of disputes on tariff classification, Section 8 of Commission Order No. 2018-01 provides that this Commission, if it deems necessary, shall conduct a hearing to clarify the facts necessary to resolve the pending disputes in tariff classification. In the present case, however, this Commission found that the submissions of the Importer/Consignee were sufficient to make a correct determination on the tariff classification of the subject article. A hearing, therefore, is no longer necessary.

After due examination of the submitted product brochure, certificates of compliance to quality control standards, product specifications, material safety data sheet, photographs taken during the actual examination, and sample submitted, it is established that subject article is a gray, solid glass fiber reinforced polymer (GFRP) rebar primarily made of 73% glass fibers (fiberglass rovings) and 27% polyester-based (thermoset) resin (binding agent) with additives (catalysts, accelerators, and fillers), polyester wire, and sand coating. It is produced using pultrusion process by impregnating glass fibers with polyester-based resin, followed by forming, curing, pulling, and cutting. It is used as an alternative to traditional steel reinforcement within the diaphragm wall of the Metro Manila Subway Project CP103, to ease the entry of the Tunnel Boring Machine (TBM)



CMC NO. 219-2023 f 3

TCC (DR) NO. 23-012

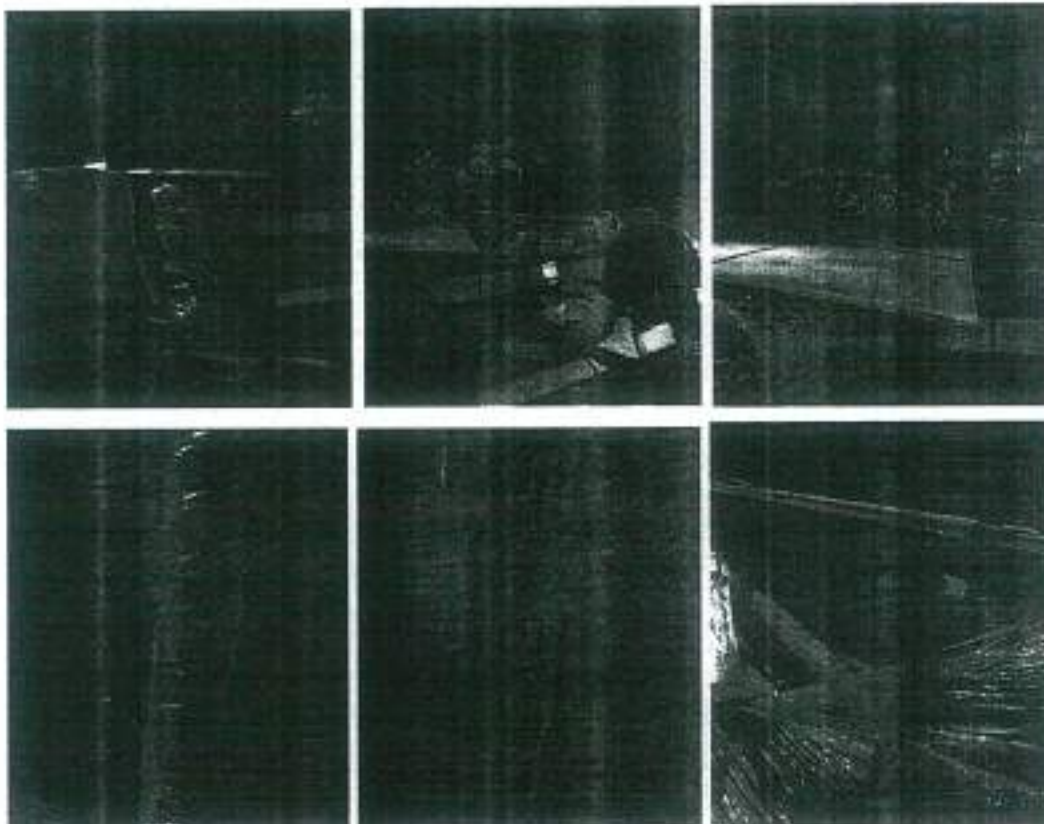
to the soil strata. Subject article is packed in 1x40' high cube (HQ) and 1x20' general purpose (GP) containers (bundles and pallets).

Subject article has the following specifications:

Cross Sectional Area (mm ²)	408.0 ~ 699.3
Diameter (mm)	22.79 ~ 29.84
Length (mm)	1,469 ~ 11,502
Ultimate Tensile Load (kN)	346.1 ~ 491.5
Ultimate Tensile Strength (MPa)	756.2 ~ 1,083.2
Modulus of Elasticity (GPa)	49.8 ~ 54.6
Ultimate Strain (%)	1.74 ~ 2.47
Transverse Shear (MPa)	142.9 ~ 167.3
Fiber Content (%)	77.5 ~ 81.4

Below are photographs taken during the actual examination of the BOC and the sample submitted by the Importer/Consignee to this Commission:

Photographs Taken During Actual Examination at MICP Designated Examination Area (DEA) on 06 June 2023: ASTEC GFRP REBAR GR45T (Included in Submissions of Importer-Consignee)



Photograph of Product Sample Submitted by the Importer/Consignee to the Commission on 18 August 2023



The Importer/Consignee declared the subject article under AHTN 2022 heading 70.19 [glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)], specifically under 7019.90.90, which covers other glass fibres and articles thereof, not covered in previous subheadings.

The pertinent Harmonised System (HS) Explanatory Notes (EN) to heading 70.19 state that:

"XXX

The heading **excludes** :

(a) **Semi-finished products and articles obtained by compressing glass fibres, or superimposed layers of glass fibres, impregnated with plastics, if having a hard, rigid character and hence having lost the character of articles of glass fibres (Chapter 39).** [emphasis added].

XXX"

On the other hand, the BOC considered the disputed product under AHTN 2022 heading 39.26 (other articles of plastics and articles of other materials of headings 39.01 to 39.14), particularly under subheading 3926.90.99, which covers other articles of plastics and articles of other materials of headings 39.01 to 39.14, not covered in the preceding subheadings.

The HS EN to heading 39.26 state that:

"This heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14."

The Commission agrees that heading 39.26, the residual heading covering articles of plastics not elsewhere specified or included, merits consideration as subject article is an article of plastics composed of glass fiber reinforced polymer. However, the Commission has determined that, as presented and based on its characteristics/specifications, subject article is classifiable under a more specific heading of Chapter 39.

Heading 39.16 of the AHTN 2022 covers *monofilament of which any cross-sectional dimension exceeds 1 mm, rods [emphasis added], sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.*

The General Explanatory Note to Chapter 39 states that:

"XXX

Combinations of plastics and materials other than textiles

This Chapter also covers the following products, whether they have been obtained by a single operation or by a number of successive operations **provided** that they retain the essential character of articles of plastics :

XXX

(d) **Products consisting of glass fibres or sheets of paper, impregnated with plastics and compressed together, provided they have a hard, rigid character [emphasis added].** (If having more the character of paper or of articles of glass fibres they are classified in Chapter 48 or 70, as the case may be.)

The provisions of the preceding paragraph also apply, *mutatis mutandis*, to monofilaments, **rods [emphasis added], sticks, profile shapes, tubes, pipes and hoses and articles.**

XXX"

Furthermore, the HS EN to heading 39.16 state that:

"This heading covers *monofilament of which any cross-sectional dimension exceeds 1 mm, rods [emphasis added], sticks, and profile shapes.* These are obtained in the length in a single operation (generally extrusion), and they have a constant or repetitive cross-section, from one end to the other.

XXX

For the classification of monofilament, **rods [emphasis added]**, sticks and profile shapes of plastics combined with other materials, see the General Explanatory Note to this Chapter."

Subject article, being a glass fiber reinforced polymer (GFRP) rebar primarily made of glass fiber and polyester-based resin, and **having a hard and rigid character**, is specifically covered under AHTN 2022 heading 39.16.

Based on the information received from the Importer/Consignee, and the clarifications provided by the foregoing HS EN, subject article is properly classified under AHTN 2022 subheading 3916.90.29 by virtue of Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA).

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

Product	AHTN 2022 Code	2023 MFN Rate	2023 ACFTA Rate*
ASTEC GFRP Rebar GR45T Straight	3916.90.29	15% ad valorem	15% ad valorem

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

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

So Ordered.

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

Copy furnished:

The Secretary

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

Mr. Bienvenido Y. Rubio

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

Mr. Romeo Allan R. Rosales

District Collector
Bureau of Customs (BOC)
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19 December 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 221-2023

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

SUBJECT: TARIFF CLASSIFICATION DISPUTE RULING

This has reference to the herein attached Tariff Commission Circular Dispute Ruling No. 23-007 issued on 01 December 2023 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, on the shipment of "Super Vitamina B12 5500 [Cyanocobalamin (Vit. B12) + Hydroxocobalamin + Sodium Pangamate (Vit. B15) + Biotin]," consigned to Experto Gamefowl Products, Inc. from Mexico (Import Entry/ Customs Reference No. C-32786 Nincy Aquino International Airport), the dispositive portion of which states that:

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

Product	AHTN 2022 Code	2022 MFN Rate
SUPER VITAMINA B12 5500 [CYANOCOBALAMIN (VIT. B12) + HYDROXOCOBALAMIN + SODIUM PANGAMATE (VIT. B15) + BIOTIN	3004.50.29	5% ad valorem

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

For strict compliance,



BIENVENIDO Y. RUBIO
Commissioner

DEC 27 2023



ENC No. 221-2023



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REPUBLIC OF THE PHILIPPINES

09-45129

TARIFF COMMISSION

RE: REQUEST FOR TARIFF CLASSIFICATION
DISPUTE RULING ON "SUPER VITAMINA B12 5500
[CYANOCOBALAMIN (VIT. B12) +
HYDROXOCOBALAMIN + SODIUM PANGAMATE
(VIT. B15) + BIOTIN]", CONSIGNED TO EXPERTO
GAMEFOWL PRODUCTS, INC.

TCC (DR) NO. 23-007

(Import Entry/Customs Reference No. C-32786,
NAIA)

Issued on: 01 December 2023

TARIFF CLASSIFICATION DISPUTE RULING

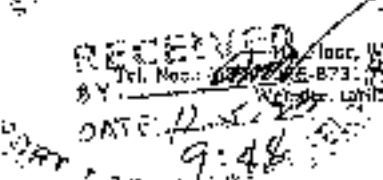
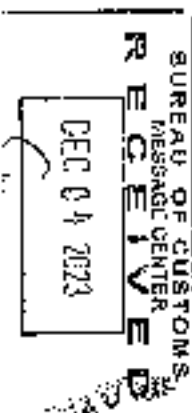
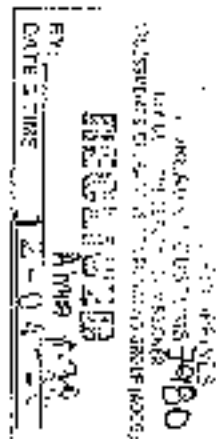
Before this Commission is a request for a Tariff Classification Dispute Ruling (TCDR), pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), on the shipment of Super Vitamina B12 5500 (Cyanocobalamin (Vit. B12) + Hydroxocobalamin + Sodium Pangamate (Vit. B15) + Biotin), imported by Experto Gamefowl Products, Inc. (Importer/Consignee) from Mexico. The request of the Bureau of Customs (BOC) for a TCDR was received by this Commission on 14 April 2023.

Based on the BOC's letter request for a TCDR, dated 13 March 2023, signed by Atty. Halleluck A. Valdez, Deputy Collector for Assessment of BOC-Ninoy Aquino International Airport (NAIA), and received by this Commission via electronic mail on 14 April 2023, with attached pertinent documents relating to the importation of the product, the following relevant information were gathered:

- The shipment of the subject article, declared under ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 subheading 2936.26.00, with a Most Favoured Nation (MFN) rate of duty of zero, was processed under Customs Reference No. C-32786 at BOC-NAIA.
- The assigned Customs Examiner's findings and recommendation were as follows:
 - After a physical examination and careful review of the goods declaration, it was found that declared HS code was incorrect subject for re-classification from 29362600 0% to 30045629 5%.
 - Based on attached FDA CPR, the goods classification was Prescription Drug (Rx) with pharmacologic category of multivitamins, a finished product/medicaments put up in measured doses, packing for retail sale.
 - Furthermore, Explanatory Notes of Sub-Chapter XI 29.36 excludes Medicaments of Heading 3003 or 3004.
 - In view of the foregoing findings and letter request from the consignee dated March 23, 2023 for release under tentative assessment with cash bond, the assigned Examiner and Appraiser respectfully recommend for tentative assessment/tentative release pursuant to Sec. 425, CMTA."
- In a letter addressed to Mr. Norsalem Raymond M. Mariano, Officer-in-Charge (OIC), Palsargo Assessment Composite Division, dated 05 Apr 2023, Ms. Josefina M. Evangelista, President of Experto Gamefowl Products Inc. registered their objections to the above findings based on the following reasons:
 - Vitamin B12 and its derivatives are included, and classified under the title, Provitamins and Vitamins, which is TH 2936.26.00, with 0% rate of duty.

As defined by public health journal (Harvard TH CHAN, March 2023), vitamins are micronutrients required by the body to carry out a range of normal functions. However,

Page 1 of 6



01 DEC 2023

these micronutrients are not produced in our bodies and must be derived from the food we eat.

- ii. Whereas Medicaments under Tariff Heading No. 3004.50.10 with 5% rate of duty, are considered drugs to its "therapeutic or prophylactic" uses. This is so, because medicaments are used to diagnose, cure, treat, or prevent disease (National Cancer Institute, 2 February 2011).
- iii. For medical purposes, Vitamin B12 has no therapeutic or prophylactic effect which can diagnose, cure, treat or prevent disease. It is merely a nutritional agent that aid in the normal growth of body, as contradistinguish from Medicaments, which have therapeutic and prophylactic effect.
- iv. Chapter 29 of the AHTN on Organic Chemicals, which necessarily include Vitamins, is silent as to its application. It does not distinguish whether the commodity is a raw material or a finish product to fall under this classification. It is, therefore, erroneous for the examiner to say that only raw materials are included in the title. Basic is the rule, what the law does not distinguish, we should not distinguish."

d. Thus, through a Memorandum addressed to Ms. Carmelita M. Talusan, CESO V, District Collector of BOC-NAIA (through Atty. Valdez, Deputy Collector for Assessment; Mr. Mamaro, CIO, Palicargo Assessment Composite Division; and Ms. Leabel U. Basa, Acting Chief of Palicargo Formal Entry Unit), and dated 12 April 2023, Mr. Johnnel S. Sionillo, Customs Operations Officer III, and Ms. Claire Ann Mojica, Acting COO V, recommended that the BOC request for a tariff classification ruling on subject article. The reasons for BOC's reclassification from the declared AHTN 2022 subheading 2936.20.00 to 3004.50.00 were reiterated and explained, as follows:

- i. *Super Vitamina B12 5500 formula is reinforced with liver extract which gives a direct influence on reproductive and cellular renovating processes. This product has to do with proteins synthesis and acts directly in order to form red corpuscles. It is very useful against classic, pernicious and nourishing anemia. It is a good appetite stimulant and this is the reason why it helps growth. Vitamin B15 presence is a coadjutant in order to retard tiredness and muscular fatigue due to the fact that it fights muscular toxic hypoxemia by producing more oxygenation.*
- ii. *it serves to stimulate the formation of red blood cells (hematopoiesis), for treatment of macrocytic, pernicious and anemia; it's a great stimulant of appetite and growth, and delays fatigue, as it fights toxic muscular hypoxemia.*
- iii. *Nevertheless, Explanatory Notes of Sub-Chapter XI 29.36 excludes medicaments of Heading 30.03 or 30.04."*

To facilitate the evaluation of the disputed product, the Commission wrote the BOC on 17 May 2023 seeking confirmation/clarification on their final classification (specific AHTN 2022 subheading) for subject article since there were four different AHTN 2022 subheadings cited in their submitted documents, as follows:

- a. Subheading 3004.50.20, in the *Position Paper for Misclassification of Goods* submitted by CIO Mamaro, to Deputy Collector Valdez dated 23 March 2023;
- b. Subheading 3004.50.21, in the *Discrepancy Report for Tentative Assessment/Release* submitted by Mr. Sionillo, Ms. Mojica, Ms. Basa, and CIO Mamaro to Deputy Collector Valdez dated 23 March 2023;
- c. Subheading 3004.50.00, in the Memorandum for District Collector Talusan dated 12 April 2023 prepared by Mr. Sionillo and Ms. Mojica; and
- d. Subheading 3004.50.10 in the Letter of Ms. Evangelista (Importer/Consignee) dated 05 April 2023 to CIO Mamaro.

The BOC responded to the Commission through a Letter dated 19 May 2023 and received on 26 May 2023 via electronic mail. The Letter stated that the Customs Examiner maintained and reiterated their previous findings. *That Super Vitamina B12 5500 should be classified under TH 3004.50.20 (5%)*

To further facilitate the Commission's evaluation of the case, the Importer/Consignee voluntarily submitted to the Commission on 03 May 2023 a sample of subject article.

In the evaluation of disputes on tariff classification, Section 8 of Commission Order No. 2018-01 provides that the Commission, if it deems necessary, shall conduct a hearing to clarify the facts necessary to resolve the pending disputes in tariff classification. In the present case, however, this Commission found that the submissions of the BOC and the Importer/Consignee were sufficient to make a correct determination on the tariff classification of subject article. A hearing, therefore, is no longer necessary.

After due examination of the submitted Certificate of Product Registration from the Food and Drug Administration (FDA), product information, photograph of the product, safety sheet, product label, and sample, it is established that subject article is a multivitamin in the form of a purple-red solution for injection, containing 2500 mcg of cyanocobalamin (vitamin B₁₂), 3000 mcg of hydroxocobalamin, 1250 mcg of sodium pargamate (vitamin B₁₃), 50 mcg of biotin (vitamin H), 4% (V/V) synthetic liver extract, and injection-grade water per millilitre solution. It is classified by the FDA as a prescription drug and is marketed for veterinary use only. Available in boxes containing 5-mL, 30-mL, or 100-mL vials, subject article is administered to fighting cocks, ostriches, horses, cattle, sheep, pigs, dogs, and cats via injection at a rate of 0.5 to 5 mL, when vitamin deficiency is suspected, as an appetite stimulant in case of pernicious anemia, for maintaining the correct nervous system functioning under stress conditions, and in case of dramatic environmental changes such as food and temperature changes.

Below is the photograph of the actual product submitted by the Importer/Consignee to the Commission:



The Importer/Consignee classified subject article under Chapter 29 (*organic chemicals*) of the AHTN 2022, specifically under heading 29.36 which covers *provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent*.

Note 1 to Chapter 29 states:

"1. - Except where the context otherwise requires, the headings of this Chapter apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities;*
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);*
- (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;*
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;*
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use.*

- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odorous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts."

The Harmonized System (HS) Explanatory Notes (EN) to heading 29.36 further state that

"The heading excludes :

X X X

(4) Medicaments of heading 30.03 or 30.04 (emphasis added).

X X X

The Importer/Consignee considered the subject article to be specifically covered under AHTN 2022 subheading 2936.20.00 covering vitamin B₁₂ and its derivatives. Though subject article contains vitamin B₁₂ and its derivative, hydroxycobalamin, it also contains other vitamins (sodium pantothenate and biotin) which are not derivatives of vitamin B₁₂. It further contains an ingredient (liver extract) that is not allowed under Chapter 29 by virtue of Note 1 to this Chapter. Thus, classification of subject article under this Chapter and under heading 29.36 should be ruled out.

On the other hand, the BOC assessed the product to be appropriately classified under AHTN 2022 subheading 3004.50.29, as stated in their clarificatory letter dated 19 May 2023.

It should be noted that both of the headings considered by the Importer/Consignee and the BOC are covered under Section VI (Products of the chemical or allied industries) of the AHTN 2022. Note 2 to this Section states:

"2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.00 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature (emphasis added)."

Heading 30.04 of the AHTN 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (emphasis added) (including those in the form of transdermal administration systems) or in forms or packings for retail sale.

The pertinent HS EN to this heading state that:

"This heading covers medicaments consisting of mixed or unmixed products, provided they are:

- (a) Put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectable medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.

X X X

The heading applies to such single doses whether in bulk, in packings for retail sale, etc."

Thus, subject article, being a solution for injection, put up in measured dose for retail sale, and indicated for therapeutic or prophylactic use (i.e., used when vitamin deficiency is suspected as an appetite stimulant in case of pernicious anemia, and for maintaining the correct nervous system functioning under stress conditions and in case of dramatic environmental changes such as food and temperature changes) in fighting cocks, ostriches, horses, cattle, sheep, pigs, dogs, and rats), specifically falls under heading 30.04 of the AHTN 2022.

Based on the information received from the Importer/Consignee and the BOC, and the clarifications provided by the foregoing Section Note, Chapter Note, and HS EN, subject article is

CME NO. 221-2023

TCC (DR) NO. 23-007

properly classified under AHTN 2022 subheading 3004.50.29, which specifically covers "medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, containing vitamins or other products of heading 29.35 and containing more than one vitamin (emphasis added)", by virtue of Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA).

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

Product	AHTN 2022 Code	2023 MFN Rate
Super Vitamins B12 5500 (Cyanocobalamin (Vit. B12) + Hydroxocobalamin + Sodium) Panipamate (Vit. B15) + Biotin)	3004.50.29	5% ad valorem

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

So Ordered.

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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18 December 2023

CUSTOMS MEMORANDUM CIRCULAR
No. 03-2024

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

SUBJECT : REQUEST FOR ISSUANCE OF 2024 EXCISE TAX RATES ON
ALCOHOL PRODUCTS, TOBACCO PRODUCTS, HEATED
TOBACCO PRODUCTS, AND VAPOR PRODUCTS RELATIVE
TO BIR REVENUE REGULATIONS NO. 7-2021

This refers to the herein attached memorandum dated 17 November 2023 from Atty. Kriden F. Balgomera, Officer-in-Charge, Management Information System and Technology Group (MISTG) with subject: Request for Issuance of 2024 Excise Tax Rates on Alcohol Products, Tobacco Products, Heated Tobacco Products, and Vapor Products relative to Bureau of Internal Revenue (BIR) Revenue Regulations No. 7-2021.

Below are the Revised Rates and Bases of Excise Tax:

A. ALCOHOL PRODUCTS

1. DISTILLED SPIRITS

Excise Tax Due = Ad Valorem tax + Specific Tax		
Date of Effectivity (start date)	Ad Valorem tax [based on the net retail price per proof (excluding the excise and value-added taxes)]	Specific Tax (per proof liter)
January 1, 2020	20%	P 23.34
January 23, 2020	22%	P 42.00
January 1, 2021	22%	P 47.00
January 1, 2022	22%	P 52.00
January 1, 2023	22%	P 59.00
January 1, 2024	22%	P 66.00
2025 Onwards	22%	Specific tax rate shall be increased by 6% and every year thereafter



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2. WINES

Date of effectivity (start date)	Specific Tax (per liter)
January 1, 2020	
Sparkling wines/champagnes where the NRP (excluding the excise and VAT) per bottle of 750 ml volume capacity, regardless of proof is:	
a. Php 500 or less	₱ 328.98
b. More than Php 500	₱ 921.15
Still wines and carbonated wines containing 14% of alcohol by volume or less	₱ 39.48
Still wines and carbonated wines containing more than 14% of alcohol by volume but not more than 25% of alcohol by volume	₱ 78.96
Fortified wines containing more than 25% of alcohol by volume	Taxed as distilled spirits
January 23, 2020*	₱ 50.00
January 1, 2021	₱ 53.00
January 1, 2022	₱ 56.18
January 1, 2023	₱ 59.55
January 1, 2024	₱ 63.12
2025 Onwards	Specific tax rate shall be increased by 6% and every year thereafter

*Note: *Beginning January 23, 2020, the classification of wines was removed pursuant to RA. No. 11467. All types of wines are subject to specific excise tax rates per liter.

3. FERMENTED LIQUORS

Date of Effectivity (start date)	Specific tax (per liter)
January 1, 2020	₱ 26.43
January 23, 2020	₱ 35.00
January 1, 2021	₱ 37.00
January 1, 2022	₱ 39.00
January 1, 2023	₱ 41.00
January 1, 2024	₱ 43.00
2025 Onwards	Specific tax rate shall be increased by 6% and every year thereafter

B. TOBACCO PRODUCTS, HEATED TOBACCO PRODUCTS, AND VAPOR PRODUCTS

1. Heated Tobacco Products

Date of Effectivity	Quantity	Excise Tax Rate
January 1, 2020	Per pack of 20 units or any packaging combinations of not more than twenty (20) units	₱ 10.00
January 23, 2020		₱ 25.00
January 1, 2021		₱ 27.50
January 1, 2022		₱ 30.00
January 1, 2023		₱ 32.50
2024 Onwards		Specific tax rate shall be increased by 5%

		every year effective January 1, 2024
--	--	---

2. Vapor Products

Date of Effectivity	Quantity	Excise Tax
January 1, 2020 to January 22, 2020	0.00 ml to 10.00ml	P 10.00
	10.01 ml to 20.00 ml	P 20.00
	20.01 ml to 30.00 ml	P 30.00
	30.01 ml to 40.00 ml	P 40.00
	40.01 ml to 50.00 ml	P 50.00
	More than 50.00 ml	P 50.00 plus P 10.00 for every additional 10.00 ml

a. Nicotine Salt or Salt Nicotine

Date of Effectivity	Quantity	Excise Tax
January 23, 2020	Per milliliter or a fraction thereof	P 37.00
January 1, 2021		P 42.00
January 1, 2022		P 47.00
January 1, 2023		P 52.00
2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024

b. Conventional 'Freebase' or 'Classic' Nicotine

Date of Effectivity	Quantity	Excise Tax
January 23, 2020	Per ten (10) milliliter or a fraction thereof	P 45.00
January 1, 2021		P 50.00
January 1, 2022		P 55.00
January 1, 2023		P 60.00
2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024

The rates of tax imposed herein shall apply to any liquid substance, regardless of nicotine content-free liquid or any similar product.

3. Cigars and Cigarettes

a. Cigars [Excise Tax = ad valorem plus (+) specific tax]

Date of Effectivity	Ad Valorem Tax Rate is based on the net retail price per cigar (excluding the excise and value-added taxes)	Add: Specific Tax
January 1, 2020	20%	P 6.57
January 1, 2021	20%	P 6.83
January 1, 2022	20%	P 7.10
January 1, 2023	20%	P 7.38

2024 Onwards	20%	Rate shall be increased by 5% every year effective January 1, 2024
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b. Cigarettes packed by hand

Date of Effectivity	Quantity	Excise Tax Rate
January 1, 2020	Per pack of 20s or any packaging combinations of not more than 20 packed by hands	P 45.00
January 1, 2021		P 50.00
January 1, 2022		P 55.00
January 1, 2023		P 60.00
2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024

c. Cigarettes packed by machine

Date of Effectivity	Quantity	Excise Tax Rate
January 1, 2020	Per pack of 20s or any packaging combinations of not more than 20 packed by machine	P 45.00
January 1, 2021		P 50.00
January 1, 2022		P 55.00
January 1, 2023		P 60.00
2024 Onwards		Rate shall be increased by 5% every year effective January 1, 2024

Attached is a copy of BIR Revenue Regulation No. 7 – 2021, entitled: Rules and Regulations Implementing the Provisions of Republic Act Nos. 11346 and 11467, Relative to the Excise Tax on Alcohol Products, Tobacco Products, Heated Tobacco Products, Vapor Products and Disposition of Excise Tax Collection, for ready reference.

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

For information and guidance.


 BIENVENIDO Y. RUBIO
 Commissioner
 DEC 29 2023





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OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP AOCG

RECEIVED
BY:
DATE & TIME: 11-21-23 38

MEMORANDUM

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

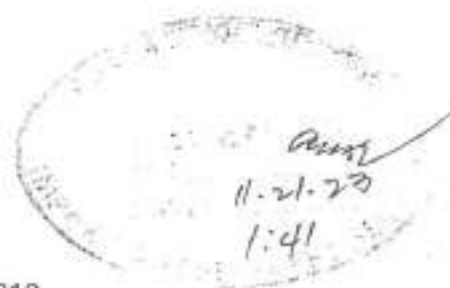
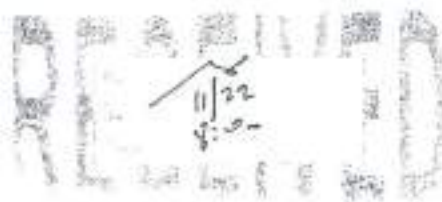
ATTN : ATTY. YASSER ISMAIL A. ABBAS, CESO IV
Director III, Imports and Assessment Service-AOCG

FROM : ATTY. KRIDEN F. BALGOMERA
Officer-in-Charge, Management Information System and
Technology Group (MISTG)

SUBJECT : REQUEST FOR ISSUANCE OF 2024 EXCISE TAX
RATES ON ALCOHOL PRODUCTS, TOBACCO
PRODUCTS, HEATED TOBACCO PRODUCTS, AND
VAPOR PRODUCTS RELATIVE TO BIR REVENUE
REGULATIONS NO. 7-2021

DATE : 17 November 2023

- References:
 - BIR Revenue Regulations No. 7-2021;
 - OCOM Memorandum No. 10-2022 dated 26 January 2022; and
 - OCOM Memorandum No. 17-2020 dated 04 February 2020.
- In view of the above references, this Office would like to request for the issuance of excise tax rates, in possible coordination with BIR, that will be applicable beginning 01 January 2024 on above subject articles, for the guidance of MISTG, Customs Districts, and other concerned stakeholders.
- Your usual prompt action on this matter is highly appreciated.



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08 January 2024

CUSTOMS MEMORANDUM CIRCULAR
NO. 05-2024

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

SUBJECT : UPDATED WEBSITE AND HANDBOOK FOR CERTIFICATES
OF ORIGIN ISSUED BY SINGAPORE

Attached herewith is the electronic mail dated 02 January 2024 with attachments from Ms. Marie Sherylyn D. Aquia, Officer-in-Charge – Director, Bureau of International Trade Relations, Department of Trade and Industry, endorsing the updated verification website for Certificates of Origin (CO) issued by Singapore.

Relative thereto, the verification website's URL is addressed at: <http://www.ntp-ics.gov.sg/vp>. Further, attached is the handbook on how to navigate the CO verification portal.

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

For guidance and information.

BIENVENIDO Y. RUBIO
Commissioner



JAN 15 2024



02 January 2024

Atty. Vener S. Baquiran
Deputy Commissioner
Assessment and Operations Coordinating Group
Bureau of Customs
G/F, OCOM Bldg., Muelle de San Francisco
Port Area, Manila 1099

Dear Deputy Commissioner Baquiran:

We are writing to inform your Office that Singapore has updated the verification website for Certificates of Origin issued by Singapore to (<https://www.ntp-ics.gov.sg/vp/>). Attached is the handbook for further guidance.

In this regard, we request your Office to circulate the updated website and handbook to all Ports to facilitate the verification of CO Forms issued by Singapore. Should you have any queries on the website, you may reach out to Singapore Customs via their email address: CUSTOMS_ROO@customs.gov.sg.

Thank you.

Very truly yours,


Marie Sherylyn D. Aquila
OIC-Director

Enc: Handbook on CO Verification Portal for CO issued by Singapore

DTS No. IN00312418
kdg/mdg/dca

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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10 January 2024

CUSTOMS MEMORANDUM CIRCULAR
NO. 08 - 2024

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

**SUBJECT: SECOND EXTENSION OF THE IMPOSITION OF ANTI-DUMPING
DUTY ON IMPORTS OF WHEAT FLOUR (AHTN 2022 SUBHEADING
1101.00.11 AND 1101.00.19) FROM THE REPUBLIC OF TURKIYE**

This has reference to the herein attached Department Order No. 12 series of 2023 issued on 22 December 2023 which provides for the extension of the imposition of the anti-dumping duties on imported wheat flour from the Republic of Turkey for another three years. The said Order was issued pursuant to Section 3 of RA 8752 or the Anti-Dumping Act of 1999, its IRR and the report of the second expiry review conducted by the Tariff Commission on the imposition of the said measure.

Department Order No. 12 s. of 2023 shall take effect upon the issuance of this Memorandum Circular or 15 days after the publication of the said Department Order in two (2) newspapers of general circulation, whichever comes earlier.

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

For strict compliance.

BIENVENIDO Y. RUBIO
Commissioner



JAN 15 2024



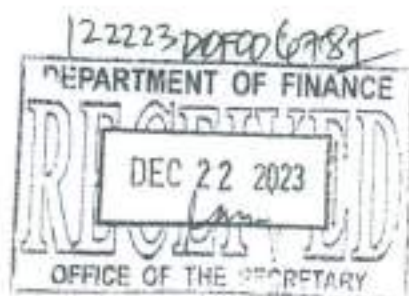
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cmc NO. 08-2024 p.2



Republic of the Philippines
OFFICE OF THE SECRETARY
Financial Road, Diliman 1105, Quezon City
+632 8224-8741 to 64 and +632 8272-5474



DEPARTMENT ORDER
NO. 12
Series of 2023

SUBJECT : SECOND EXTENSION OF THE IMPOSITION OF ANTI-DUMPING DUTY ON IMPORTS OF WHEAT FLOUR (AHTN 2022 subheadings 1101.00.11 and 1101.00.19) FROM THE REPUBLIC OF TÜRKIYE

On 18 December 2023, the Department of Agriculture (DA) received the Trade Commission's 2nd Expiry Review Report on the anti-dumping duties imposed against importation of wheat flour (AHTN 2022 subheadings 1101.00.11 and 1101.00.19) from the Republic of Türkiye. The period of investigation (POI) for the dumping determination is 01 February 2022 to 31 January 2023 while the period covered for the injury determination is 2020 to 2022.

The Trade Commission (Commission), in accordance with RA No. 4732 or the Anti-Dumping Act of 1999, concluded that:

1. The product subject to anti-dumping duty, and covered by the expiry review, is wheat flour falling under AHTN 2022 subheadings 1101.00.11 (fortified) and 1101.00.19 (other), originating or imported from the Republic of Türkiye;
2. The requirement that the request for an expiry review must be made by or in behalf of the domestic industry was satisfied;
3. There is a high likelihood that the termination of the anti-dumping duties will lead to the continuation of dumping of wheat flour imported from the Republic of Türkiye. Notwithstanding the imposition of anti-dumping duties, the Commission found that:
 - a. dumping of wheat flour imported from the Republic of Türkiye occurred during the POI for dumping determination;
 - b. the volume of dumped imports of Turkish wheat flour at 9%, is above the 3% negligibility threshold;
 - c. Türkiye remains an important country exporter of wheat flour to the Philippines; and
 - d. there is significant excess production capacity of wheat flour in Türkiye which indicates more incentive for its exporters to dump their wheat flour supplies to the Philippines, as preferred Asian market.

- a. The extension of anti-dumping duty prevented the occurrence of material injury to the domestic industry.
- b. There is a high likelihood that material injury to the domestic wheat flour industry would occur if the anti-dumping duties are terminated since a real and imminent threat of material injury continues to exist or present even with the imposition of anti-dumping duties.

Having established that (i) the termination of anti-dumping duties is highly likely to lead to the continuation of dumping, (ii) the imposition of definitive anti-dumping duties prevented the occurrence of material injury to the domestic industry, and (iii) a real and imminent threat of material injury continues to exist and there is a high likelihood that material injury to the domestic wheat flour industry would occur once the anti-dumping duties are terminated, the Commission has ordered the extension of the imposition of anti-dumping duties for another three (3) years.

WHEREOF, IN VIEW THEREOF, and pursuant to RA No. 3752, the DA hereby orders the imposition of the corresponding anti-dumping duty on the following exporters from the Republic of Türkiye for a period of three (3) years:

Exporter	Weighted Average Dumping Margin (% of Export Price)
Düny Gıda Mak San Ve Tic Ltd Sti	16.19
Düny Gıda Sanayi Ve Ticaret A.Ş.	15.43
Tekim Gıda Sanayi Ve Ticaret A.Ş.	13.72
Tekirdağ Un San Ve Tic Ltd Sti	12.60
Karahan Değirmencilik Ltd Sti	7.91
Akçay Gıda Tarım Tarım İş Nak San	5.90
Erdiler Gıda Sanayi Ve Ticaret	5.07
Besim Gıda Tarım San Ve Tic A.Ş.	4.72
Türün Gıda San Ve Tic A.Ş.	4.60
Kale Madencilik San Ve Tic A.Ş.	3.55
Özrak Marmara Un Sanayi Üçü A.Ş.	3.12
Ünvanlı Un Sanayi Ve Ticaret	3.02
Ünvanlı Un Tefahat Nakliye Ticaret Ve Sanayi A.Ş.	2.87
Other Exporters (All Others' Rate)	15.19

On the other hand, the DA hereby orders the termination of the imposition of the anti-dumping duty on the following exporters from the Republic of Türkiye, found to have *de minimis* dumping margins, i.e. less than 2%, or to not have dumped, i.e. with negative dumping margins:

cmc NO. 08-2024 p.4

Exporter	Dumping Margin in the Original Investigation
Ekim Torna Drumleri End Ve Tic A.S	De Minimis
Dulayurum Dis Ticaret Ve Un Sanayi	Negative
Yarakugullari Gida Sanayi Ve	De Minimis
Yahsef Tirmaan Gida San Ve Tic Ltd, Sti	Negative

In addition, paragraph (2) of Section 18 of the Implementing Rules and Regulations (IRR) of RA No. 8752 provides that:

"New foreign exporters who have not exported the dumped product to the Philippines during the POI may request for an accelerated review provided they are not related to any foreign exporter who is subject to the anti-dumping duty. The application must be submitted to the Commission in writing and must contain:

- 1. Description of the foreign exporter's product; and*
- 2. The merits of the request.*

"No anti-dumping duty shall be imposed during the review. A provisional duty may be imposed to ensure that, in case of an affirmative finding, the anti-dumping duty can be levied retroactively up to the date of the initiation of the review."

That, for those exporters or producers in the Republic of Türkiye who have not exported said four to the Philippines during the POI, their individual margins of dumping shall be determined following a review by the Commission which shall be initiated and carried out on an accelerated basis, provided that such exporters or producers can show that they are not related to any of the exporters or producers in the Republic of Türkiye who are subject to anti-dumping duties on their aforementioned product. No anti-dumping duties shall be levied on imports from such exporters or producers while the review is being carried out.

Further, paragraph (1) of Section 19 of the IRR of RA No. 8752 provides that:

"The Commission may also, motu proprio or upon the direction of the Secretary, conduct an interim review of the need for the continued imposition of the anti-dumping duty, taking into consideration the need to protect the existing industry against dumping. Any interested party with substantial positive information may also petition the Secretary for an interim review of the continued imposition of the anti-dumping duty. Provided, that at least one (1) year has elapsed since the imposition of the anti-dumping duty.

"An interim review shall be initiated where the request contains sufficient evidence that the continued imposition of the duty is no longer necessary to offset dumping and/or that the injury would be unlikely to continue or recur if the duty were removed, or that the existing duty is not or is no longer sufficient to counteract the dumping which is causing injury."

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CMC NO. 08-2024 p. 5



Republic of the Philippines
OFFICE OF THE SECRETARY
Elliptical Road, Diliman 1100 Quezon City
+63(2) 8928-8741 to 64 and +63(2) 8273-2474

20 December 2023

HON. BENJAMIN E. DIOKNO

Secretary

Department of Finance

DOF Building, BSP Complex

Roxas Boulevard, Manila

Dear Secretary Diokno:

As mandated under Section 3 (1) of RA No. 8752, otherwise known as the "Anti-Dumping Act of 1999", and its Implementing Rules and Regulations (IRR), the undersigned issued the attached Order for the 2nd Extension of the Imposition of Anti-dumping Duties Imposed Against Importation of Wheat Flour (AHTN 2022 subheadings 1101.00.11 and 1101.00.19) from the Republic of Türkiye. The measure shall take effect upon the issuance of the relevant Memorandum Order by the Bureau of Customs or 15 days after the publication of the Order in two (2) newspapers of general circulation, whichever comes earlier.

Pursuant to Section 16 of the IRR of RA No. 8752, we are furnishing you a copy of the Order and requesting you to direct the Commissioner of Customs to immediately issue a Customs Memorandum Order relevant to the said DA Order.

Thank you for your cooperation.

Very truly yours,

FRANCISCO P. TIL LAUREL, JR.
Secretary

~~Secret~~



CA-100-04PR3-44J2237214-2000



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DEPARTMENT OF FINANCE
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08 January 2024

CUSTOMS MEMORANDUM CIRCULAR

NO. 09-2024

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

SUBJECT : TRANSPOSED ASEAN-AUSTRALIA-NEW ZEALAND FREE
TRADE AGREEMENT (AANZFTA) PRODUCT SPECIFIC RULES
(PSR) IN HS 2022

Attached herewith is the electronic mail with attachments dated 02 January 2024 from Ms. Marie Sherylyn D. Aquia, Officer-in-Charge – Director, Bureau of International Trade Relations, Department of Trade and Industry, endorsing the abovementioned subject.

Relative thereto, only transposed AANZFTA PSR will be used in the issuance of Certificates of Origin from ANZ starting **01 March 2024**.

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

For guidance and information.

BIENVENIDO Y. RUBIO
Commissioner



JAN 17 2024



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02 January 2024

Atty. Vener S. Baquiran
Deputy Commissioner
Assessment and Operations Coordinating Group
Bureau of Customs
G/F, OCOM Bldg., Muelle de San Francisco
Port Area, Manila 1099

Dear Deputy Commissioner Baquiran:

We are pleased to endorse the transposed ASEAN-Australia-New Zealand FTA (AANZFTA) Product Specific Rules in HS 2022, which has been endorsed by the AANZFTA Joint Committee (FJC) on 14 December 2023. As agreed by the FJC, the transposed AANZFTA PSR will be implemented starting **01 March 2024**, i.e., starting 01 March 2024, only the transposed AANZFTA PSR will be used in the issuance of Certificate of Origin Form ANZ.

Noting the above, we request your Office to undertake the necessary preparations for the Philippines' implementation of the AANZFTA PSR such as drafting of relevant customs issuance and dissemination to all Ports. Should you have questions and/or clarifications, please directly coordinate with Ms. Ma. Monica M. De Guzman (MaMonicaDeGuzman@dti.gov.ph) or Ms. Kiezel T. Gendrano (KiezelGendrano@dti.gov.ph)

Thank you for your continued support and cooperation.

Very truly yours,

Marie Sheyllyn D. Aquila
Marie Sheyllyn D. Aquila
OIC-Director

Enc: AANZFTA PSR in HS 2022

DTS No. IN00312418
ktg/mdg/dce

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08 January 2024

CUSTOMS MEMORANDUM CIRCULAR
NO. 10-2024

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

SUBJECT : THAILAND'S UPDATED PRINTING SCHEME FOR
CERTIFICATES OF ORIGIN (CO) UNDER THE ASEAN-JAPAN
COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT
(AJCEPA), ASEAN-HONG KONG, CHINA FREE TRADE
AGREEMENT (AHK FTA), AND THE REGIONAL
COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP)
AGREEMENT

Attached herewith is the electronic mail with attachments dated 02 January 2024 from Ms. Marie Sherylyn D. Aquia, Officer-in-Charge – Director, Bureau of International Trade Relations, Department of Trade and Industry, endorsing Thailand's updated printing scheme for COs under AJCEPA (CO Form AJ); AHK FTA (CO Form AHK); and the RCEP (CO Form RCEP).

Relative thereto, the new printing scheme will be effective from **15 December 2023 onwards**, with the following relevant information:

- a. A quick response (QR) code for timestamp will be included in CO Forms AHK and RCEP for Thailand's domestic use;
- b. CO Form AJ will be printed on a white paper, size A4, with a metallic holographic Garuda emblem, and will include two (2) QR codes: one for the verification website, and one for the timestamp; and
- c. A new secured website was provided by Thailand, which will be used for verification of the CO Forms.

All Preferential Rate Units or equivalent units may access the link via <https://smartco.dft.go.th/backoffice> using the credential previously issued to the Philippines for the Thailand Certificate Online Inquiry System or TCOIS.



CMC No. 10-2024 p.2

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hnd

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

For guidance and information.



[Signature]
BIENVENIDO Y. RUBIO
Commissioner

[Signature]
JAN 17 2024





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15 January 2024

CUSTOMS MEMORANDUM CIRCULAR
NO. 14-2023

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

SUBJECT : REQUEST FOR CIRCULARIZATION OF LOST BUREAU OF
CUSTOMS OFFICIAL RECEIPTS (BCORs) AND BAGGAGE
DECLARATION FORMS

The BCORs and Baggage Declaration Forms were reported lost. To that effect, an affidavit of loss executed by Ms. Joylyn M. Carupo, Acting Collecting Officer assigned at Collection Division, Port of Ninoy Aquino International Airport is herein attached.

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

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

For your information and guidance.

BIENVENIDO Y. RUBIO
Commissioner



[Signature]
JAN 30 2024



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REPUBLIC OF THE PHILIPPINES)
 CITY OF PASAY) S.S.

AFFIDAVIT OF LOSS

I, **JOYLYN M. CARUPO**, Filipino, of legal age, single and with residence at 065 Block V, Pildera St., Pildera I, MIA Road, Pasay City, after being duly sworn to in accordance with law, hereby depose and state that:

1. I am a Collecting Officer assigned at Collection Division, Bureau of Customs, Port of NAIA, and was given a responsibility of acquiring and possessing accountable forms such as Bureau of Customs Official Receipt (BCOR);
2. On December 17, 2023, I boarded a taxi with a red Miniso handbag containing the three (3) issued duplicate copies of Bureau of Customs Official Receipts (BCORs) with attached Baggage Declaration Forms from NAIA Terminal 3 to NAIA Terminal 1 for duty. However, as I alighted from the taxi, the said red Miniso handbag was left behind and got lost;
3. Despite diligent search and efforts to locate the said three (3) issued duplicate copies of Bureau of Customs Official Receipts (BCORs) with attached Baggage Declaration Forms, all I could find is the certified true copies of the same (attached as Annex "A") and now believe that they are now lost beyond recovery;
4. As such, I am executing this Affidavit of Loss to attest to the truth of the foregoing and for what legal purposes it may serve.

IN WITNESS WHEREOF, I have hereunto set my hand this 19th day of December 2023 at Pasay City, Philippines.

JOYLYN M. CARUPO
 Affiant

DEC 20 2023

SUBSCRIBED AND SWORN to before me this _____ day of December 2023 at ~~CITY OF PASAY~~ Philippines, affiant exhibiting to me her valid proof of identification.

DDO NO. 795
 R. C. NO. 79
 SERIES OF 1023

ATTY. JANUARY BENABAS
 Notary Public, No. 2023-4, Exp. 12/31/2023
 ROLL #1279 / UPO-235827 cy2023, Pasig
 MCLSE #01 Coda 02523 / PTR 857079 cy2023 MI
 TIN# 456 372 996 / CR# 09162730964
 978 Adelin St. Sme ML



MISTG Memo No. 01 - 2024



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL DISTRICT and SUPPORT COLLECTORS
ALL OTHERS CONCERNED

FROM :  **ATTY. KRIDEN F. BALGOMERA**
OIC-Deputy Commissioner, MISTG  BOC-07-02136

SUBJECT : Updated Excise Tax Rates on Cigar and Cigarette Products Pursuant to Republic Act No. 11346

DATE : January 03, 2024

Please be informed that the updating of Excise Tax rate for year 2024 of the following products has been implemented in E2M system pursuant to Republic Act No. 11346 effective **January 04, 2024**:

Description	Classification	Tax Rate
Cigarettes packed by hand	2402.20.10	Php 63.00 per pack
	2402.20.20	
Cigarettes packed by machine	2402.20.90	Php 63.00 per pack
	2402.90.20	
Cigar		
Ad Valorem Tax	2402.10.00	20% of NRP
Specific Tax	2402.90.10	Php 7.749
Unmanufactured Tobacco	2401, 2403.11, 2403.19, 2403.91, 2403.99.10, 2403.99.30, 2403.99.40, 2403.99.90	Php 2.70
Chewing Tobacco	2403.99.50	Php 2.31

Note: Due to systems limitation, Ad Valorem Tax for Cigar is computed manually since it depends on the Net Retail Price (NRP).

For your information.







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MISTG Memo No. 02-2024REPUBLIC OF THE PHILIPPINES
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MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
ALL DISTRICT and SUBPORT COLLECTORS
ALL OTHERS CONCERNED

FROM :  **ATTY. KRIDENT F. BALGOMERA**
OIC, Deputy Commissioner, MISTG  BOC-07-02137

SUBJECT : Implementation of Republic Act No. 11467 or the "Act Amending Section 109, 141, 142, 143, 144, 147, 152, 263, 263-A, 265 and 288-A and Adding a New Section 290-A to Republic Act No. 8428, as Amended, Otherwise Known as the National Internal Revenue Code of 1997

DATE : January 03, 2024

Please be informed that the updating of Excise Tax rates for the following products under Republic Act No. 11467 has been implemented in E2M System effective **January 04, 2024**:

- **Alcohol, Heated Tobacco and Vapor Products**

As per Republic Act No. 11467

Description	Classification	2024
Fermented Liquors Specific Tax	All HS codes under heading 2203 and 2206	Php 43.00/liter
Distilled Spirits Ad Valorem Tax Specific Tax	All HS codes under heading 2208	22% of NRP Php 66.00/PL (Proof Liter)
Wine Specific Tax	All HS codes under heading 2204 and 2205	Php 63.12/liter
Heated Tobacco Products	2403.99.90	Php 34.125/pack of twenty (20) units or packaging combinations of not more than twenty (20) units
Nicotine Salt or Salt Nicotine (Salt Nicotine Vape)	*3824.99.99 (AICODE – 1002)	Php 54.60/ml
Conventional "Freebase" or "Classic" Nicotines	*3824.99.99	Php 63.00/10 ml or a fraction thereof

*If goods are not intended for nicotine, please use AICODE 1001.

Note: Due to systems limitation, Ad Valorem Tax for Distilled Spirits is computed manually since it depends on the Net Retail Price (NRP).

For your information.



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MISTG Memo No. 03-2024

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
ALL DISTRICT and SUBPORT COLLECTORS
ALL OTHERS CONCERNED

FROM :  **ATTY. KRISTEN F. BALGOMERA**
OIC-Deputy Commissioner, MISTG  BOC-07-02142

SUBJECT : Implementation of Customs Memorandum Circular No. 172-2022 entitled Department of Trade and Industry (DTI) Department Administrative Order (DAO) No. 22-13 S. of 2022 on the Imposition of Definitive General Safeguard measures on Imported High-Density Polyethylene (HDPE) Pellets and Granules from Various Countries (AHTN 2017 Code 3901.20.00)

DATE : January 10, 2024

In accordance with CMC No. 172-2022 all concerned are informed that the Systems Development Division (SDD) – Management Information System and Technology Group (MISTG) has implemented the definitive general safeguard measure in the importation of High-Density Polyethylene (HDPE) pellets and granules under AHTN 2017 Code 3901.20.00 in the amount of Php1,271.00/MT for the **second year** in the E2M system effective **January 11, 2024**.

For your information.




AOCG Memo No. 317-2023REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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BOC-09-45383

MEMORANDUM

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

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

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

DATE : 18 December 2023

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

Product Description	Date	BL Number	Quantity
Bars of soap (unwrapped, 1.75 oz. soap)	23 November 2023	BL MEDUUP802454	384,000
Toothpaste 6g, Shampoo, Conditioner, Bath Gel, Soap 100g	23 November 2023	BL SE-2310011	20,000

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

1. the products shall have been inspected and cleared by a representative from FDA – Customs Liaison Unit;
2. the products shall not be for sale or commercially distributed in the market.
3. FDA shall not be held liable for any damage, injury, illness, or cause death that may result from the usage and consumption of the donated cosmetic products; and



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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



09-45383

23 November 2023

REBECCA FUELLOS

Chief of Program

CI-PHILIPPINES, INC.

2/F Children International (Manila) Inc.

Block 10, Lot 19, Skylark St., Zabarte Subd.,

Kaligayahan, Novaliches, Quezon City



Subject: 384,000 pcs. Bars of soap (unwrapped, 1.75 oz. soap)
BL MEDUUP802454

Dear Ms. Fuellos,

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

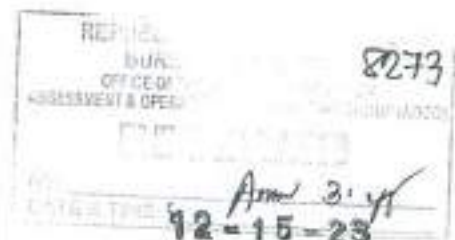
This is with the condition that:

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

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

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

For inspection schedule, please email oddgfroo@fda.gov.ph



By Authority of the Director General:

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

O.R. No.: 111423674152
Amount: Php 510.00
Date: 14 November 2023
DTN: 20231110153254
mmu/PHG

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

09-45382

23 November 2023

REBECCA FUELLOS

Chief of Program

CI-PHILIPPINES, INC.

2/F Children International (Manila) Inc.

Block 10, Lot 19, Skylark St., Zabarte Subd.,

Kaligayahan, Novaliches, Quezon City



Subject: 20,000 pcs. Toothpaste 6g, Shampoo, Conditioner, Bath Gel, Soap 100g
BL SE-2310011

Dear Ms. Fuellos,

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

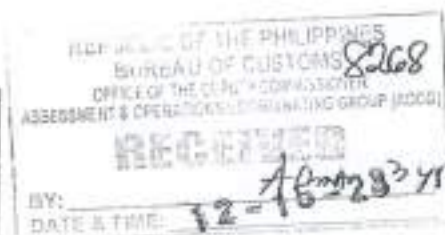
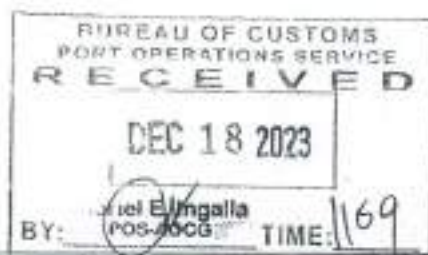
This is with the condition that:

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

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

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

For inspection schedule, please email oddgfroo@fda.gov.ph



By Authority of the Director General:

fw. [Signature]
ENGR. ANA TRINIDAD F. RIVERA, MSc
Director IV
Center for Cosmetics and Household/Urban
Hazardous Substances Regulation and Research

O.R. No.: 111423674153
Amount: Pp 510.00
Date: 14 November 2023
DTN: 20231110152429
mmmvFHG

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



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MOCG Memo No. 318-2023

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MEMORANDUM

BOC-09-45381

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 : 18 December 2023

Forwarding the herein attached letters from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Edgardo Sta. Ana, Logistics Manager, ICMFI recommending clearance for the release of the following donated food products from Feed My Starving Children to ICMFI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
15 November 2023	FFAU 1844734	UL-0818952	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 October 2026
15 November 2023	MSDU 4251318	UL-0819042	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	1,260 boxes	Earliest of which is October 2026



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			flavoring with a vitamin and mineral blend)		
--	--	--	---	--	--

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

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

For information and appropriate action.





Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



15 November 2023

09-45379

MR. EDGARDO STA. ANA
ICMFI Logistics Manager
International Care Ministries Foundation, Inc.
Unit W-1701, 1708, 1709, 1710 17th 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 Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17th 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 October 2026
Container Number MSDU 4251318	Seal Number UL-0819042	

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.

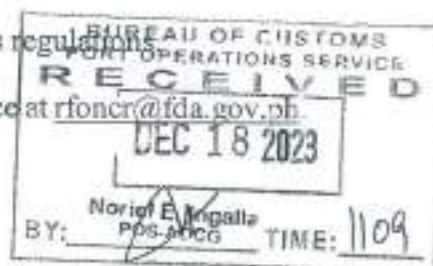
This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARIBYN 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
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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Website : www.fda.gov.ph

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



Management
System
ISO 9001:2015
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19-000001/000





15 November 2023

09-45381

MR. EDGARDO STA. ANA
 ICMFI Logistics Manager
International Care Ministries Foundation, Inc.
 Unit W-1701, 1708, 1709, 1710 17th 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 Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17th 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 October 2026
Container Number FFAU 1844734	Seal Number UL-0818952	

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.

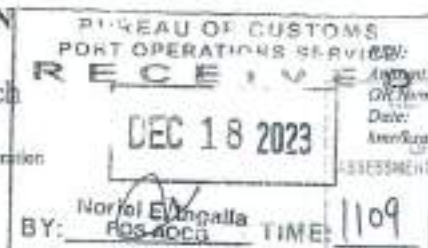
This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

[Signature]
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
 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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BOC-09-45380

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 CHILDREN'S HUNGER FUND TO
ARMIE JESALVA FOUNDATION, INC.

DATE : 18 December 2023

Forwarding the herein attached letter from Director Pilar Marilyn M. Pagayunan, 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 Children's Hunger Fund to ARMIE JESALVA FOUNDATION, INC.:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
16 Nov. 2023	MRKU 3325678	0174816	Food Paks	2,261 cases	3/01/2025
			FMSC	36 cases	3/01/2026
			Sardines	4 cases	1/01/2026

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

1. the products shall have been inspected and cleared by a representative from FDA – Regional Field Office;
2. the clearance shall solely be for the release of the products from this Bureau and shall not be construed as an authorization for its distribution, sale, offer for sales, and use;
3. FDA shall not be held liable for any damage, injury, illness, or 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





16 November 2023

09-45380

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
Food Paks	2,261 cases	3/01/2025
FMSC	36 cases	3/01/2026
Sardines	4 cases	1/01/2026

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.

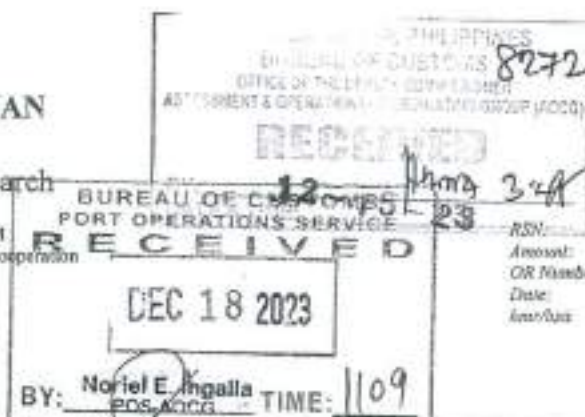
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use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

Very truly yours,

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

cc: ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y. RUBIO
OIC, Bureau of Customs
RICA REINA C. AUMENTADO
OIC-Director II



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14 November 2023



Management System
ISO 9001:2015



AOCG Memo No. 320-2023



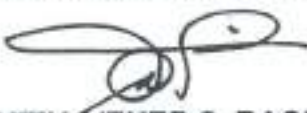
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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

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

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

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

DATE : 19 December 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 13 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-142	*CERETAN® MXS 3815"	3404.90.90	MFN – 1% ad valorem
23-471	*WIREBELT® FLEX-TURN® CONVEYOR BELT, PART NO.: 1462061"	7314.49.00	MFN – 10% ad valorem
23-472	*WIREBELT® FLAT-FLEX® CONVEYOR BELT, PART NO.: 012177"	7314.49.00	MFN – 10% ad valorem
23-492	"VITAMIN E 50%"	2936.28.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-553	"UNITED PHYZYME 5000"	3507.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-606	"UNITED UNIBIO 2%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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AOCG Memo No. 320-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-720	"SUN DRIED SALTY TOMATOES"	0712.90.90	MFN – 3% ad valorem
23-905	"MOLASSES RESIDUE – PELLET"	1703.10.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

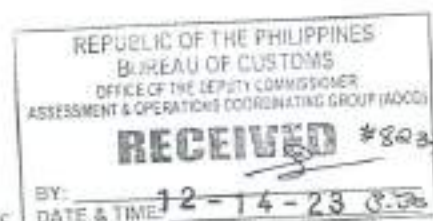


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AOCG Memo No. 320-2023 p. 3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-45368

TCOC Ref. No. 23-107

13 December 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-142, 23-471, 23-472, 23-492, 23-553, 23-606, 23-720, and 23-905, issued by this Commission on 13 December 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

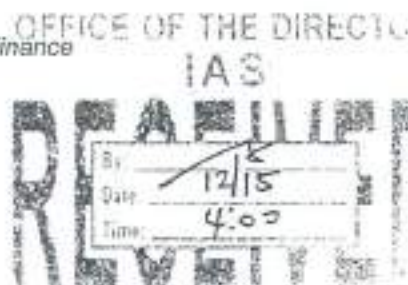
Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



14 DEC 2023

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AOCG Memo No. 320-2023 p. 4

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3404.90.90 MFN - 1% ad valorem		23-142
		3	DATE ISSUED
			13 December 2023

4 DESCRIPTION OF GOOD

"CERETAN® MXS 3815"

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax coated with silica, in the form of a fine white powder. It has minimum and maximum drop points of 105°C and 120°C, respectively, and a viscosity of 57.4 cP. Packed in 20-kg bags, subject article is used as an additive in the manufacture of paints, coatings, and printing inks to improve their matting effect, transparency, slip, anti-blocking, and scratch resistance properties.

5 REASONS FOR CLASSIFICATION

Note 5 (c) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as "synthetic waxes") and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include waxes composed of two or more different waxes (except mixtures of mineral waxes which fall in heading 27.12) or one or more waxes with other material, for example, wax consisting of paraffin wax and polyethylene, used as coating material, wax composed of paraffin wax and stearic acid, used as raw material for making candles, wax composed of oxidised hydrocarbon wax and emulsifier, sealing wax and waxes of similar composition, however they are put up, other than products of heading 32.14.

In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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



AOCG Memo No. 320-2023 p-5


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7314.49.00 MFN - 10% ad valorem		23-471
		3	DATE ISSUED
			13 December 2023

4	DESCRIPTION OF GOOD						
"WIREBELT® FLEX-TURN® CONVEYOR BELT, PART NO.: 1462061"							
Based on the brochure, technical information, and sample of the product submitted, subject article is a non-woven, unwelded, and uncoated/not plated stainless steel wire cloth designed as an endless band for curved conveyors. To be imported in rolls, subject article has the following specifications:							
<table border="1"><thead><tr><th>Width</th><th>Inside Radius</th><th>Angle</th></tr></thead><tbody><tr><td>42 inches</td><td>16 inches</td><td>45° to 90°</td></tr></tbody></table>	Width	Inside Radius	Angle	42 inches	16 inches	45° to 90°	
Width	Inside Radius	Angle					
42 inches	16 inches	45° to 90°					

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cloth (including endless bands), grill, netting and fencing, of iron or steel wire. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this group are, in the main, produced by interlacing, interweaving, netting, etc., iron or steel wire by hand or machine. The material of the heading may be used for many purposes e.g., for the washing, drying or filtering of many materials; to make fencing, food protecting covers and insect screening, safety guards for machinery, conveyor belting, shelving, mattresses, upholstery, sleeves and riddles, etc.; and for reinforcing concrete, etc. The material may be in rolls, in endless bands (e.g., for belting) or in sheets, whether or not cut to shape; it may be of two or more ply.</p> <p>Furthermore, the EN to subheadings 7314.12, 7314.14 and 7314.19 state that the term "woven cloth" applies only to wire products manufactured in the same manner as textile woven fabrics, with two thread systems crossing at right angles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7314.49.00, 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>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>

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ADCG Memo No. 320-2023 p. 6

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

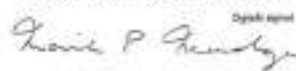
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7314.49.00 MFN - 10% ad valorem		23-472
		3	DATE ISSUED
			13 December 2023

4	DESCRIPTION OF GOOD						
"WIREBELT® FLAT-FLEX® CONVEYOR BELT, PART NO.: 012177"							
<p>Based on the brochure, technical information, and sample of the product submitted, subject article is a non-woven, unwelded, and uncoated/not plated linked stainless steel wire cloth designed as a conveyor belt for conveyors used in various applications, such as food and electronics. To be imported in rolls, subject article has the following specifications:</p>							
<table border="1"><thead><tr><th>Wire Diameter (mm)</th><th>Pitch (mm)</th><th>Width (mm)</th></tr></thead><tbody><tr><td>1.6</td><td>7.26</td><td>1,067</td></tr></tbody></table>	Wire Diameter (mm)	Pitch (mm)	Width (mm)	1.6	7.26	1,067	
Wire Diameter (mm)	Pitch (mm)	Width (mm)					
1.6	7.26	1,067					

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cloth (including endless bands), grill, netting and fencing, of iron or steel wire. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this group are, in the main, produced by interlacing, interweaving, netting, etc., iron or steel wire by hand or machine. The material of the heading may be used for many purposes e.g., for the washing, drying or filtering of many materials; to make fencing, food protecting covers and insect screening, safety guards for machinery, conveyor belting, shelving, mattresses, upholstery, sieves and riddles, etc.; and for reinforcing concrete, etc. The material may be in rolls, in endless bands (e.g., for belting) or in sheets, whether or not cut to shape; it may be of two or more ply.</p> <p>Furthermore, the EN to subheadings 7314.12, 7314.14 and 7314.19 state that the term "woven cloth" applies only to wire products manufactured in the same manner as textile woven fabrics, with two thread systems crossing at right angles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7314.49.00, 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>

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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AOCG Memo No. 320-2023 P-7

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.28.00		23-492
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		13 December 2023
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"VITAMIN E 50%"</p> <p>Based on the product composition and production process, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a feed premix in the form of a white powder composed of vitamin E and silicon dioxide (carrier). Packed in 10-kg, 15-kg, 20-kg, and 25-kg polyethylene (PE) bags, subject article is added to animal feeds at a dosage of 30 to 100 mg per kilogram of swine feeds, and at 50 to 150 mg per kilogram of poultry feeds, for the prevention of vitamin E deficiency.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that vitamins are active agents, usually of complex chemical composition, which are obtained from outside sources and are essential for the proper functioning of human or other animal organisms. They cannot be synthesised by the human body and must therefore be obtained in final or nearly final form (provitamins) from outside sources. They are effective in relatively minute amounts and may be regarded as exogenous biocatalysts, their absence or deficiency giving rise to metabolic disturbances or "deficiency diseases". This heading includes vitamin E and derivatives thereof used primarily as vitamins. Vitamin E is the anti-sterility vitamin, and is important in the nervous and muscular systems. It is liposoluble.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.28.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

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.



ADCG Memo No. 320-2023 p. 8



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3507.90.00		23-553
	MFN - 3% ad valorem	3	DATE ISSUED
	ACFTA - Zero		13 December 2023
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"UNITED PHYZYME 5000"

Based on the product composition, manufacturing process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a phytase enzyme concentrate with cornstarch and maize cob meal as carriers. It is in the form of off-white free flowing granules. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at a dosage of 60 g and 100 g per ton of layer and swine/broiler complete feeds, respectively, to improve utilization of phosphorous, calcium, trace elements, and amino acids.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Mari Lou P. Mendoza

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 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		23-606
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		13 December 2023
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"UNITED UNIBIO 2%"</p> <p>Based on the finished product specifications, product composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a feed premix in the form of a free-flowing white powder. It is composed of d-biotin (vitamin B₇), maltodextrin, sorbic acid, and silicon dioxide. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is premixed before adding to the final feeds (at a rate of 4 to 100 g per ton of animal feeds), as a vitamin supplement to prevent biotin deficiency.</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, 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>[Signature]</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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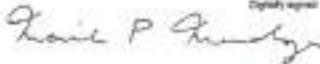
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0712.90.90 MFN - 3% ad valorem		23-720
		3	DATE ISSUED
			13 December 2023

4	DESCRIPTION OF GOOD
	<p>"SUN DRIED SALTY TOMATOES"</p> <p>Based on the ingredients list, product/raw material specification sheet, production process flowchart, product label, and photographs of the packaging and the product submitted, subject articles are dried, brownish-red to dark red tomato cubes with typical tomato taste and odour. These are produced by sun-drying diced tomatoes, adding salt and sodium metabisulphite, followed by dry screening, washing, and oven drying. Packed in carton boxes containing two 5-kg vacuum bags or one 10-kg poly bag, subject articles are used in the manufacture of pasta sauces.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 07.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetables of headings 07.01 to 07.11 which have been dried (including dehydrated, evaporated or freeze-dried) i.e., with their natural water content removed by various processes. The principal kinds of vegetables treated in this way are potatoes, onions, mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>), truffles, carrots, cabbage and spinach. They are usually prepared in strips or slices, either of one variety or mixed (<i>julienne</i>). The heading also covers dried vegetables, broken or powdered, such as asparagus, cauliflower, parsley, chervil, onion, garlic, celery, generally used either as flavouring materials or in the preparation of soups.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 0712.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> </p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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AOCC Memo No. 328-2023 p. 11

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 1703.10.90</p> <p>MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 4% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		23-905	
		3	
		DATE ISSUED	
		13 December 2023	

4 DESCRIPTION OF GOOD

"MOLASSES RESIDUE - PELLET"

Based on the technical data sheet, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photographs of the product and packaging submitted, subject article is spray-dried sugarcane molasses in the form of pellets, with no added flavouring or colouring matter. It is a by-product of the sugar industry after the extraction and refining of cane sugar. Packed in 50-kg bags, subject article is added to animal feeds as a source of energy, as an appetite stimulant, and as a natural sweetener to replace artificial sweeteners.

5 REASONS FOR CLASSIFICATION

Heading 17.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers molasses resulting from the extraction or refining of sugar. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that molasses of this heading is obtained only as a result of the extraction or refining of sugar. It is most commonly obtained as a normal by-product resulting from the extraction or refining of beet or cane sugar or from the production of fructose from maize (corn). It is a brown or blackish viscous substance containing an appreciable amount of sugar which cannot readily be crystallised. However, it may be powdered. The main uses of molasses are as the raw material from which alcohols and alcoholic beverages are distilled (e.g., rum from sugar cane molasses), in the preparation of cattle foods and coffee substitutes.

In view thereof, subject article is classified under AHTN 2022 subheading 1703.10.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



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2	TCC (AR) NO.
	23-905

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)	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

Mari Lou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 321-2023

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

MEMORANDUM

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

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

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

DATE : 19 December 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 12 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-877	"VOLTAREN® 25 mg/mL SOLUTION FOR INJECTION (I.M./I.V.)"	3004.90.59	MFN – 5% ad valorem
23-890	"(KC1) MACRO CUVETTES WITH BALLS, MODEL NO.: Z05100"	9027.90.00	MFN - Zero
23-891	"DESTINY CUVETTE TRAYS, MODEL NO.: Z04050"	9027.90.00	MFN - Zero
23-895	"NITTO PVC ADHESIVE TAPE"	3919.90.10	MFN – 15% ad valorem
23-906	"TAPIOCA RESIDUE – PELLET"	2303.10.10	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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AOCG Memo No. 321-2023 p. 2

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-908	"UNITED LEVAMAX"	2934.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-909	"UNITED DETRIZOLE 98%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-910	"PRIME BEET – SUGAR BEET PULP – PELLET"	2303.20.00	MFN – 3% ad valorem
23-911	"LEANOL – LIQUID"	2916.15.00	MFN – 5% ad valorem ACFTA – Zero* RCEP – Zero*
23-912	"ENERLAC – MILK REPLACER – POWDER"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AfFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-919	"MAXIPRO YEAST POWDER"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-988	"SSI SCHAEFER ORBITER® SYSTEM"	8428.90.90	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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ADCG Memo No. 321-2023 p. 3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-45316

TCOC Ref. No. 23-106

12 December 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-877, 23-890, 23-891, 23-895, 23-906, 23-908, 23-909, 23-910, 23-911, 23-912, 23-919, and 23-988, issued by this Commission on 12 December 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

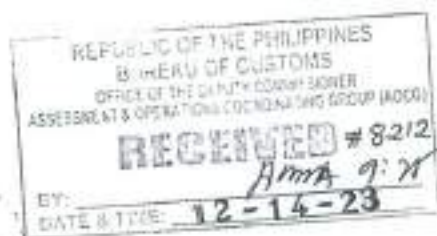
Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



13 DEC 2023

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.59 MFN - 5% ad valorem		23-877
		3	DATE ISSUED
			12 December 2023

4 DESCRIPTION OF GOOD

"VOLTAREN® 25 mg/mL SOLUTION FOR INJECTION (I.M./I.V.)"

Based on the product insert and photographs of the product submitted, subject article is a solution for injection containing diclofenac sodium (active ingredient), mannitol, sodium metabisulphite, benzyl alcohol, propylene glycol, sodium hydroxide, and water for injection (excipients). It is administered via intramuscular injection for the treatment of exacerbations of inflammatory and degenerative forms of rheumatism, gout, renal colic and biliary colic, post-traumatic and post-operative pain, inflammation and swelling, and migraine attacks; and by intravenous infusion for the treatment or prevention of post-operative pain in a hospital setting. Subject article is packed in carton boxes containing 10 pieces of 3-mL ampoules.

5 REASONS FOR CLASSIFICATION

Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

Heading 30.04 of the AHTN 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.59, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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ADCG Memo No. 321-2023 p. 5



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9027.90.00		23-890
	MFN - Zero	3	DATE ISSUED
			12 December 2023

4	DESCRIPTION OF GOOD
	<p>"(KC1) MACRO CUVETTES WITH BALLS, MODEL NO.: Z05100"</p> <p>Based on the product brochure, technical information, and operating manual submitted, subject articles are small transparent laboratory vessels designed for use solely with the KC1 Delta™ machine, a semi-automated coagulation analyzer. The single-use cuvettes are used to hold the plasma samples to be tested. The filled cuvette is inserted into the machine's cuvette holder and used to test clotting factors, such as prothrombin time (PT) and fibrinogen levels. Subject articles are packed in transparent bags that hold 1,000 pieces of cuvettes.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 90.27 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, photometers. Photometers are widely used for various optical processes and analyses (for determining, for example, degree of concentration, degree of brilliance or transparency of solid substances; degree of exposure of photographic plates or films (densitometers); depth of colour of transparent or opaque solid substances or solutions). Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 9027.90.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9027.90.00 MFN - Zero		23-891
		3	DATE ISSUED
			12 December 2023

4 DESCRIPTION OF GOOD

"DESTINY CUVETTE TRAYS, MODEL NO.: Z04050"

Based on the product brochure, technical information, and photographs of the products submitted, subject articles are cuvette trays made of polystyrene plastic designed for use solely with the DT 100 machine, a coagulation analyzer with mechanical and optical measuring modes. The trays are used to hold the cuvettes containing the samples to be tested (clotting, chromogenic, and immunoturbidimetric tests). Subject articles are packed in transparent bags that hold 100 cuvette trays.

5 REASONS FOR CLASSIFICATION

Heading 90.27 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, photometers. Photometers are widely used for various optical processes and analyses (for determining, for example, degree of concentration, degree of brilliance or transparency of solid substances; degree of exposure of photographic plates or films (densitometers); depth of colour of transparent or opaque solid substances or solutions). Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.

In view thereof, subject articles are classified under AHTN 2022 subheading 9027.90.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3919.90.10 MFN - 15% ad valorem		23-895
		3	DATE ISSUED
			12 December 2023

4 DESCRIPTION OF GOOD

"NITTO PVC ADHESIVE TAPE"

Based on the product specifications, safety data sheet, and sample submitted, subject article is an adhesive tape roll made of polyvinyl chloride (PVC) film with pressure-sensitive rubber adhesive coating. Used for automotive wiring harness coverings, subject article is available in different colors and has the following specifications:

Width	Length	Thickness
46 to 48.2 inches (116.84 to 122.43 cm)	10 to 100 m	0.07 to 0.30 mm

5 REASONS FOR CLASSIFICATION

Heading 39.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all self-adhesive flat shapes of plastics, whether or not in rolls, other than floor, wall or ceiling coverings of heading 39.18. The heading is, however, limited to flat shapes which are pressure-sensitive, i.e., which at room temperature, without wetting or other addition, are permanently tacky (on one or both sides) and which firmly adhere to a variety of dissimilar surfaces upon mere contact, without the need for more than finger or hand pressure.

In view thereof, subject article is classified under AHTN 2022 subheading 3919.90.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 321-2023 p. 8

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.	
<div>AHTN 2303.10.10</div> <div><div>MFN - 1% ad valorem</div><div>AANZFTA - Zero</div><div>AHKFTA - Zero</div><div>AJCEPA - Zero</div><div>RCEP - Zero</div><div>ATIGA - Zero</div><div>ACFTA - Zero</div><div>AIFTA - Zero</div><div>AKFTA - Zero</div></div>		23-906	3	DATE ISSUED
		12 December 2023		
4	DESCRIPTION OF GOOD			
<div>“TAPIOCA RESIDUE - PELLET”</div> <p>Based on the technical data sheet, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photographs of the product and packaging submitted, subject article is a tapioca residue in the form of brown pellets. It is a by-product in the production of tapioca starch from cassava root. Packed in 50-kg bags, subject article is added at a rate of 10% to 20% to finished animal feeds, as a source of energy.</p>				
5	REASONS FOR CLASSIFICATION			
<p>Heading 23.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, <i>inter alia</i>, residues of starch manufacture and similar residues (from maize (corn), rice, potatoes, etc.) consist largely of fibrous and protein substances usually presented in the form of pellets or meal but occasionally as cake. They are used for animal fodder or as fertilisers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2303.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>				

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2	TCC (AR) NO.
	23-906

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

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

FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2934.99.90		23-908
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		12 December 2023
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"UNITED LEVAMAX"</p> <p>Based on the product and safety data sheets, production process flow chart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and packing list submitted, subject article is pure levamisole hydrochloride ($C_{11}H_{12}N_2S \cdot HCl$), an anthelmintic, in the form of a white to almost white crystalline powder. It is indicated for the treatment of gastrointestinal roundworms in cattle, sheep, goats, and swine, and for lungworms in cattle, sheep, and goats. Packed in 10-kg, 15-kg, 20-kg, and 25-kg polyethylene food grade bags enclosed in fiber drums, subject article is to be added to feeds for cattle, sheep, and swine at a rate of 80 grams per ton of feeds; and for goats at 120 grams per ton of feeds. It has the following chemical structure:</p> <div style="text-align: center;"></div>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2934.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right;"><p>FOR THE COMMISSION</p><p><i>[Signature]</i></p><p>MARILOU P. MENDOZA</p><p>Chairperson</p></div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00		23-909
	MFN - 3% ad valorem	3	DATE ISSUED
	ACFTA - Zero		12 December 2023
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"UNITED DETRIZOLE 98%"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is an antibacterial and anticoccidial feed premix containing 980 g dimetridazole per kilogram of feed premix, and calcium carbonate (carrier). It is in the form of an almost white to brownish-yellow powder and is indicated for the treatment of blackhead (histomoniasis) in turkeys and chickens; and swine dysentery in swine. Packed in 10-kg, 15-kg, 20-kg, and 25-kg fiber drums, subject article is added to poultry feeds at a rate of 100 to 250 g per ton of feeds for three to five days, and to swine feeds at a rate of 500 g per ton of feeds for five to seven days.

5 REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION

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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2303.20.00		23-910
	MFN - 3% ad valorem	3	DATE ISSUED
			12 December 2023

4 DESCRIPTION OF GOOD

"PRIME BEET - SUGAR BEET PULP - PELLET"

Based on the product data sheet, manufacturing process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photographs of the product and packaging submitted, subject article is 100% dried sugar beet pulp in the form of light-medium grey pellets. It is a by-product of beet sugar production wherein the wet sugar beet pulp (which remains after the desugarization by diffusion of sugar beet) is pressed, dried, and pelletized. Packed in 25-kg bags, subject article is added to feeds for lamb, cattle, horses, and canine and feline pets, depending on the formulation requirement, as a highly palatable feed and a good source of digestible fiber.

5 REASONS FOR CLASSIFICATION

Heading 23.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, *inter alia*, beet-pulp. It is the residue which remains after the sugar has been extracted from the root of the sugar beet. This pulp is classified in this heading whether wet or dried but, if with added molasses or otherwise prepared as animal food, it falls in heading 23.09. The heading also covers the above products in the form of pellets.

In view thereof, subject article is classified under AHTN 2022 subheading 2303.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2916.15.00		23-911
	MFN - 5% ad valorem	3	DATE ISSUED
	ACFTA - Zero		12 December 2023
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"LEANOL - LIQUID"

Based on the product composition, technical data sheet, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is a mixture of linoleic acid and conjugated linoleic acids (*cis9,trans11* and *trans10,cis12* isomers) in the form of a light-yellow liquid. It is produced from the saponification of safflower oil, followed by washing, vacuum dehydration, and molecular distillation. Packed in 185-kg drums, subject article is added to finished feeds of poultry, pigs, and piglets at a rate of 500 g per ton of feeds to supplement the oil in feed rations.

5 REASONS FOR CLASSIFICATION

Note 1 (b) 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 mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27).

Heading 29.16 of the AHTN 2022 covers unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers unsaturated acyclic monocarboxylic acids and their salts, esters and other derivatives. This group includes linoleic acid ($C_{18}H_{32}O_2$). Contained in linseed oil as a glyceride; a drying acid.

In view thereof, subject article is classified under AHTN 2022 subheading 2916.15.00, with a Most Favoured Nation (MFN) rate of duty of 5% 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

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REPUBLIC OF THE PHILIPPINES

ADVANCE RULING ON TARIFF CLASSIFICATION

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		23-912
	MFN - Zero	3	DATE ISSUED
	AANZFTA - Zero		12 December 2023
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

"ENERLAC - MILK REPLACER - POWDER"

5	REASONS FOR CLASSIFICATION
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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:

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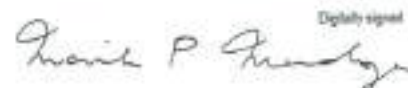
ADCG Memo No. 321-2023 p. 15

2	TCC (AR) NO.
	23-912

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

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		23-919
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		12 December 2023
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"MAXIPRO YEAST POWDER"</p> <p>Based on the finished product and raw materials specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, manufacturing procedure, product label, and photograph of the packaging submitted, subject article is a feed ingredient in the form of a light-yellow to brown powder. It consists of decomposed culture medium, yeast cell, and outer-cell metabolite. It is produced by drying and grinding the resulting product from the solid fermentation of agricultural by-products, such as molasses, grains, cake dregs, protein powder, and corn steep liquor. Packed in 25-kg bags, subject article is used as a protein supplement in animal feeds.</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, 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 complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Marilou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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AOCG Memo No. 321-2023 p.17

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8428.90.90 MFN - Zero		23-988
		3	DATE ISSUED
			12 December 2023

4 DESCRIPTION OF GOOD

"SSI SCHAEFER ORBITER® SYSTEM"

Based on the brochure and technical specifications submitted, subject article is an automated loading and unloading system for rack type storage. It consists of the Orbiter®, a Docking Station, and a remote control unit. The remote control sends commands to the receiver in the Docking Station positioned in the rack. In return, the Docking Station passes the commands to the Orbiter® which executes them. The Orbiter® is an electrically driven trolley that loads and unloads goods to and from the racks. Measuring 904~1,004 mm wide x 1,150~1,350 mm long x 158 mm high, subject article is designed to lift pallets and has a maximum load capacity of 1,500 kg. It is to be imported together with batteries and a charging cabinet.

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.). They include, among others, palletisers, electrically driven machines designed to align empty bottles automatically in regular rows (using powered or roller conveyors) and then to transfer them perfectly aligned onto a pallet for stacking layer upon layer. These palletisers, which do not fill, close, seal, label or band bottles, can stand alone or be incorporated in a processing line containing other machines which carry out such functions as filling or shrink-wrapping.

In view thereof, subject articles are classified under AHTN 2022 subheading 8428.90.90, 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

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.





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DEPARTMENT OF FINANCE

BUREAU OF CUSTOMS

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ACCG Memo No. 06-2024

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MEMORANDUM

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

FROM : **ATTY. YASSER ISMAIL A. ABBAS, CESO IV**
Director III
Import and Assessment Service

SUBJECT : **VALUATION OF SHIPS/VESSELS FOR TEMPORARY
CONVERSION**

DATE : 02 January 2024

In order to ensure correct collection of government revenue and for proper valuation of ships/vessels subject to temporary conversion, the below mentioned documents should be submitted in addition to the regular documentary requirements for importation, to wit:

1. Bareboat Charter Contract
2. MARINA Special Permit No. with date of issuance and period of validity
3. MARINA Certificate of Conversion
4. If under Bond, Bond Number, issuing bonding company and its validity period
5. Tax Exemption Indorsement (TEI) issued by the Department of Finance with date of issuance

Further, all District/Port Collectors must ensure that the request for temporary conversion is duly endorsed to the IAS for value verification/clearance before final assessment and/or posting of bond.

Lastly, in case the reference value as found by the IAS is higher than the accompanying bond, the port must ensure that the amount of bond will be equivalent to the IAS reference value in order to protect the interest of the government.

For strict compliance.

CC: Office of the Commissioner



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AOCG Memo No. 07 - 2024

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MEMORANDUM

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

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

SUBJECT : JAPAN'S UPDATED LIST OF APPROVED EXPORTERS
UNDER THE REGIONAL COMPREHENSIVE ECONOMIC
PARTNERSHIP (RCEP)

DATE: 04 January 2024

Attached herewith is the electronic mail with attachments dated 02 January 2024 from Fariz Abi Karami, Trade in Goods Officer, Trade Facilitation Division - Market Integration Directorate - ASEAN Economic Community Department, endorsing Japan's updated list of Approved Exporters including additional items for Approved Exporter Nos. 14 and 44 under the Regional Comprehensive Economic Partnership as of December 28, 2023.

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

For information and appropriate action.



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ADCG	Administrative Code	Legal Name	Address	Business Date	Entry Date	ADCG Code	Full or Truncated Description
						20700	SEWAGE ACTIVE AGENT FOR TEXTILES DYEING
						20701	SEWAGE AGENT
						20702	SEWAGE AGENT
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE

BUREAU OF CUSTOMS

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AOCG Memo No. 08-2024

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-371	"FLUENCE GEN6 CUBE, MODEL: 06-01-0004 (IEC)"	8507.60.39	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-709	"FLUENCE GEN6 CUBE, MODEL: 06-01-0005 (UL)"	8507.60.39	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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AOCG Memo No. 08-2024 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-710	"FLUENCE GEN6 CUBE, MODEL:06-01-0002 (UL)"	8507.60.39	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-711	"FLUENCE GEN6 CUBE, MODEL: 06-01-003 (IEC)"	8507.60.39	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-784	"LACTOSE 100 MESH (1,000 KG)"	0404.90.00	MFN – 3% ad valorem
23-920	"SONY UP-25MD A6 ANALOGUE COLOUR PRINTER"	8443.32.90	MFN – Zero AJCPA – Zero* PJEPA – Zero* RCEP – Zero*
23-921	"GLYCERATED DICED SWEETENED DRIED CRANBERRIES (11.34 KG)"	2008.93.10	MFN – 10% ad valorem
23-922	"URIDINE-5'-MONOPHOSPHATE DISODIUM SALT"	2934.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-977	"PALM KERNEL (PK)"	1207.10.30	Export Duty - Zero
23-995	"FLAVOR 30096"	3302.10.10	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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BOCG Memo No. 08-2024 p.3

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-1008	"UNIVANICH CRUDE PALM OIL (CPO)"	1511.10.00	Export Duty - Zero
23-1024	"TRACE ELEMENTS PREMIX TE022M (10 KG)"	2106.90.73	MFN - 1% ad valorem
23-1025	"TRACE ELEMENTS PREMIX TE022 (10 KG)"	2106.90.73	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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AOCG Memo No. 08-2024 p. 4



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-45604

TCOC Ref. No. 23-111

29 December 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 13 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-371, 23-709, 23-710, 23-711, 23-784, 23-920, 23-921, 23-922, 23-977, 23-995, 23-1008, 23-1024, and 23-1025, issued by this Commission on 29 December 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

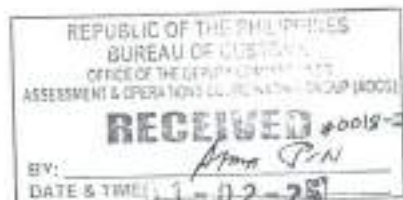
Very truly yours,

Mari Lou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



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



02 JAN 2024



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p style="text-align: center;">AHTN 8507.60.39</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		<p style="text-align: center;">23-371</p>
		3	DATE ISSUED
			<p style="text-align: center;">29 December 2023</p>
4	DESCRIPTION OF GOOD		
	<p style="text-align: center;">"FLUENCE GEN6 CUBE, MODEL: 06-01-0004 (IEC)"</p> <p>Based on the brochure, technical drawings and specifications, operations and maintenance manual, and installation manual submitted, subject article is a modular unit specifically designed to store and manage direct current (DC) electricity. It operates on lithium-ion battery technology and includes components such as a battery module; a 7.5-kW chiller unit; a 600-W heating, ventilation, and air conditioning (HVAC) unit; a fire protection system; and an uninterruptible power system (UPS), all housed in a metal enclosure. Subject article can be interconnected with other modules to form a larger system capable of supplying up to 850 MWh of electrical energy and/or 372 MW of continuous power to an electrical distribution system or power grid, depending on the specific configuration.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>Note 3 to Section XVI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.</p> <p>Heading 85.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required. Accumulators containing one or more cells and the circuitry to interconnect the cells amongst themselves, often referred to as "battery packs", are covered by this heading, whether or not they include any ancillary components which contribute to the accumulator's function of storing and supplying energy, or protect it from damage, such as electrical connectors, temperature control devices (e.g., thermistors), circuit protection devices, and protective housings. They are classified in this heading even if they are designed for use with a specific device.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8507.60.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>		

2	TCC (AR) NO.
	23-371

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p style="text-align: center;">AHTN 8507.60.39</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		<p style="text-align: center;">23-709</p>
		3	DATE ISSUED
			<p style="text-align: center;">29 December 2023</p>
4	DESCRIPTION OF GOOD		
	<p style="text-align: center;">"FLUENCE GEN6 CUBE, MODEL: 06-01-0005 (UL)"</p> <p>Based on the brochure, technical drawings and specifications, operations and maintenance manual, and installation manual submitted, subject article is a modular unit specifically designed to store and manage direct current (DC) electricity. It operates on lithium-ion battery technology and includes components such as a battery module; a 7.5-kW chiller unit; a 600-W heating, ventilation, and air conditioning (HVAC) unit; a fire protection system; and an uninterruptible power system (UPS), all housed in a metal enclosure. Subject article can be interconnected with other modules to form a larger system capable of supplying up to 850 MWh of electrical energy and/or 372 MW of continuous power to an electrical distribution system or power grid, depending on the specific configuration.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>Note 3 to Section XVI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.</p> <p>Heading 85.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required. Accumulators containing one or more cells and the circuitry to interconnect the cells amongst themselves, often referred to as "battery packs", are covered by this heading, whether or not they include any ancillary components which contribute to the accumulator's function of storing and supplying energy, or protect it from damage, such as electrical connectors, temperature control devices (e.g., thermistors), circuit protection devices, and protective housings. They are classified in this heading even if they are designed for use with a specific device.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8507.60.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>		

2	TCC (AR) NO.
	23-709

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

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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8507.60.39 MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		23-710
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			29 December 2023
4	DESCRIPTION OF GOOD		
	"FLUENCE GEN6 CUBE, MODEL: 06-01-0002 (UL)"		
	Based on the brochure, technical drawings and specifications, operations and maintenance manual, and installation manual submitted, subject article is a modular unit specifically designed to store and manage direct current (DC) electricity. It operates on lithium-ion battery technology and includes components such as a battery module; two 7.5-kW chiller units; two 600-W heating, ventilation, and air conditioning (HVAC) units; a fire protection system; and an uninterruptible power system (UPS), all housed in a metal enclosure. Subject article can be interconnected with other modules to form a larger system capable of supplying up to 850 MWh of electrical energy and/or 372 MW of continuous power to an electrical distribution system or power grid, depending on the specific configuration.		
5	REASONS FOR CLASSIFICATION		
	Note 3 to Section XVI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.		
	Heading 85.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required. Accumulators containing one or more cells and the circuitry to interconnect the cells amongst themselves, often referred to as "battery packs", are covered by this heading, whether or not they include any ancillary components which contribute to the accumulator's function of storing and supplying energy, or protect it from damage, such as electrical connectors, temperature control devices (e.g., thermistors), circuit protection devices, and protective housings. They are classified in this heading even if they are designed for use with a specific device.		
	In view thereof, subject article is classified under AHTN 2022 subheading 8507.60.39, 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:		

ADCS Memo No. 09-2024 p. 10

2	TCC (AR) NO.
	23-710

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

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p style="text-align: center;">AHTN 8507.60.39</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		23-711
		3	DATE ISSUED
			29 December 2023
4	DESCRIPTION OF GOOD		
	<p style="text-align: center;">"FLUENCE GEN6 CUBE, MODEL: 06-01-0003 (IEC)"</p> <p>Based on the brochure, technical drawings and specifications, operations and maintenance manual, and installation manual submitted, subject article is a modular unit specifically designed to store and manage direct current (DC) electricity. It operates on lithium-ion battery technology and includes components such as a battery module; two 7.5-kW chiller units; two 600-W heating, ventilation, and air conditioning (HVAC) units; a fire protection system; and an uninterruptible power system (UPS), all housed in a metal enclosure. Subject article can be interconnected with other modules to form a larger system capable of supplying up to 850 MWh of electrical energy and/or 372 MW of continuous power to an electrical distribution system or power grid, depending on the specific configuration.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>Note 3 to Section XVI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.</p> <p>Heading 85.07 of the AHTN 2022 covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required. Accumulators containing one or more cells and the circuitry to interconnect the cells amongst themselves, often referred to as "battery packs", are covered by this heading, whether or not they include any ancillary components which contribute to the accumulator's function of storing and supplying energy, or protect it from damage, such as electrical connectors, temperature control devices (e.g., thermistors), circuit protection devices, and protective housings. They are classified in this heading even if they are designed for use with a specific device.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8507.60.39, 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>		

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)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0404.90.00 MFN - 3% ad valorem		23-784
		3	DATE ISSUED
			29 December 2023

4 DESCRIPTION OF GOOD

"LACTOSE 100 MESH (1,000 kg)"

Based on the product specifications, certificate of analysis, production process flowchart, product label, and delivery and packing list submitted, subject article is a lactose (containing less than 95% anhydrous lactose) in the form of a white to yellowish crystalline powder. It is obtained from whey through the processes of ultrafiltration, reverse osmosis, de-calcification, evaporation, crystallization, washing, and drying. Packed in 1,000-kg big bags, subject article is used as a source of carbohydrate in the manufacture of growing-up milk or infant and follow-on milk (IFFO) powders.

5 REASONS FOR CLASSIFICATION

Note 5 (b) to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02).

Heading 04.04 of the AHTN 2022 covers, among others, products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers fresh or preserved products consisting of milk constituents, which do not have the same composition as the natural product, provided they are not more specifically covered elsewhere.

In view thereof, subject article is classified under AHTN 2022 subheading 0404.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATES OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8443.32.90		23-920
	MFN - Zero	3	DATE ISSUED
	AJCEPA - Zero		29 December 2023
	PJEPA - Zero		
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"SONY UP-25MD A6 ANALOGUE COLOUR PRINTER"

Based on the brochure submitted, subject article is a printer for medical applications. It accepts analogue signals from medical imaging equipment and is designed to fit on standard endoscopic trolleys. Capable of connecting to automatic data processing machines, subject article has the following specifications:

Printing Method	Dye sublimation thermal transfer
Resolution (dpi)	423
Power Requirements	100 V to 240 V AC, 50/60 Hz
Input Current (A)	1.7 to 1.0
Weight (kg)	5.7
Dimension (WxLxH) (mm)	212 x 398 x 98



5 REASONS FOR CLASSIFICATION

Heading 84.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other printers, copying machine and facsimile machines, whether or not combined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, among others, printers. This group includes apparatus for the printing of text, characters or images on print media, other than printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42. These apparatus accept data from various sources (e.g., automatic data processing machines, flatbed desktop scanners, networks). Most incorporate memory to store that data. The products of this heading may create the characters or images by means such as laser, ink-jet, dot matrix or thermal print processes.

In view thereof, subject article is classified under AHTN 2022 subheading 8443.32.90, 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 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

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2008.93.10 MFN - 10% ad valorem		23-921
		3	DATE ISSUED
			29 December 2023

4 DESCRIPTION OF GOOD

"GLYCERATED DICED SWEETENED DRIED CRANBERRIES (11.34 kg)"

Based on the product specifications, declaration of composition, manufacturing process flowchart, packing list, and photograph of the product submitted, subject articles are diced, sweetened and dried cranberries with typical tart and fruit flavour. These are produced by removing the juice from the hull of sliced cranberries (*Vaccinium macrocarpon*), followed by mixing the concentrated juice with sugar and glycerin to create a syrup, then infusing the syrup into the hull of the fruits. The infused cranberries are then dried, lightly sprayed with sunflower oil, and sliced further. Packed in 11.34-kg corrugated boxes with polyethylene liner, subject articles are used as ingredients for breakfast cereals.

5 REASONS FOR CLASSIFICATION

Heading 20.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. It includes, *inter alia*, fruit preserved by osmotic dehydration. The expression "osmotic dehydration" refers to a process whereby pieces of fruit are subjected to prolonged soaking in a concentrated sugar syrup so that much of the water and the natural sugar of the fruit is replaced by sugar from the syrup. The fruit may subsequently be air-dried to further reduce the moisture content.

In view thereof, subject articles are classified under AHTN 2022 subheading 2008.93.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson

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AOCG Memo No. 08-2024 p. 16

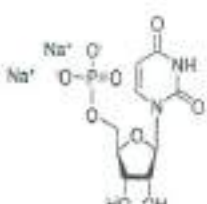
REPUBLIC OF THE PHILIPPINES

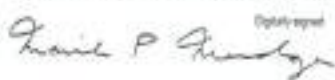
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2934.99.90		23-922
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		29 December 2023
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"URIDINE-5'-MONOPHOSPHATE DISODIUM SALT"</p> <p>Based on the product specifications, certificate of analysis, and production process flowchart submitted, subject article is pure uridine-5'-monophosphate disodium salt in the form of a white to off-white crystalline powder. Packed in 20-kg drums, subject article is used as an ingredient in the manufacture of growing-up, maternal, and follow-on milk. It has the following chemical structure:</p> <div align="center"></div>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2934.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by self dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 1207.10.30		23-977
	Export Duty - Zero	3	DATE ISSUED
			29 December 2023

4	DESCRIPTION OF GOOD
	<p align="center">"PALM KERNEL (PK)"</p> <p>Based on the product catalogue, product description, material safety data sheet, and photographs of the product and packaging submitted, subject article is a palm kernel, the core of the fruit of the oil palm. It is in the form of a small, dark-brown nut with characteristic odour, produced by separating the seed from the fruit of the oil palm, followed by cracking, and removing the shell. Packed in 38-kg sacks, subject article is to be processed further to produce crude palm kernel oil and palm kernel expeller or cake.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 12.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other oil seeds and oleaginous fruits, whether or not broken. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers seeds and fruits of a kind used for the extraction of edible or industrial oils and fats, other than those specified in headings 12.01 to 12.06. The heading covers, <i>inter alia</i>, palm nuts and kernels.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1207.10.30.</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>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<div>AHTN 3302.10.10</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>		23-995	
		3	DATE ISSUED
		29 December 2023	
4	DESCRIPTION OF GOOD		
<div>“FLAVOR 30096”</div> <p>Based on the technical and safety data sheets, production process flowchart, certification on product use, packaging information, and photograph of the packaging submitted, subject article is a flavouring preparation composed of propylene glycol, ethyl alcohol, and vanillin, among others. It is in the form of a clear brown to dark brown liquid. Packed in 30-L jerrycans, subject article is used as an ingredient in the manufacture of alcoholic beverages.</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, 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 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>			


AOCG Memo No. 08-2624 p.19

2	TCC (AR) NO.
	23-995

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.



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ADCG Memo No. 08-2024 p. 20

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 1511.10.00 Export Duty - Zero		23-1008
		3	DATE ISSUED
			29 December 2023

4 DESCRIPTION OF GOOD

"UNIVANICH CRUDE PALM OIL (CPO)"

Based on the production process flowchart, certificate of analysis, safety data sheet, product description, and photograph of the product submitted, subject article is crude palm oil in the form of a thick, cloudy orange liquid or soft solid at ambient temperature. It is produced by sterilizing fresh fruit bunches (FFB) of oil palm, followed by threshing (to separate the palm fruit and empty fruit bunches (EFB)), crushing of palm fruit, pressing (to separate oil from the nut), oil purification (to separate sludge and dirt from the crude oil), and vacuum drying. Packed in 21-metric ton flexibags, subject article is distributed to refineries for use in food and other industries, such as in the production of biscuits, creamer, ice cream, cosmetics, oleochemicals, and biodiesel.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 1511.10.00.

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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AOCG Memo No. 08-2024 p. 21

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem		23-1024
		3	DATE ISSUED
			29 December 2023

4	DESCRIPTION OF GOOD
	<p>"TRACE ELEMENTS PREMIX TE022M (10 kg)"</p> <p>Based on the product specifications, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a fine powder mix of ferric pyrophosphate and maltodextrin (carrier). Packed in a 10-kg sealed container with a sealed inner bag, subject article is used as a raw material in the manufacture of powdered milk products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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ADCG Memo No. 08-2024 p.22

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem		23-1025
		3	DATE ISSUED
			29 December 2023

4	DESCRIPTION OF GOOD
	<p>"TRACE ELEMENTS PREMIX TE022 (10 kg)"</p> <p>Based on the product specifications, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a fine powder mix of ferric pyrophosphate and glucose syrup (carrier). Packed in a 10-kg sealed container with a sealed inner bag, subject article is used as a raw material in the manufacture of powdered milk products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





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AOCG Memo No. 09-2024

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 : 03 January 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 22 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
✓ 23-885	✓ "BETTER THAN NOODLES™ ORIGINAL NO DRAIN"	✓ 1901.90.99	MFN – 7% ad valorem ✓ ACFTA – Zero* RCEP – Zero*
✓ 23-898	✓ "DXN® CORDYPINE® BOTANICAL BEVERAGE MIX PINEAPPLE WITH CORDYCEPS"	✓ 2106.90.55	MFN – 10% ad valorem ✓ ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem* AIFTA – 10% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



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AOCG Memo No. 09-2024 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-900	"DXN® MORINZYME FERMENTED NONI FOOD SUPPLEMENT CONCENTRATE"	2106.90.55	MFN – 10% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 4% ad valorem* ✓ AIFTA – 10% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
23-904	"DXN® LIGNOPINE BOTANICAL BEVERAGE MIX PINEAPPLE WITH LIGNOSUS RHINOCERUS"	2106.90.55	MFN – 10% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 4% ad valorem* ✓ AIFTA – 10% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
23-932	"TULIP CHOCOLATIER BITTER SWEET CHOCOLATE COUVERTURE"	1806.32.00	MFN – 7% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – 5% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
23-933	"TULIP CHOCOLATIER DARK CHOCOLATE CHIPS"	1806.20.90	MFN – 7% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – 5% ad valorem ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
23-934	"TULIP CHOCOLATIER DARK COMPOUND CHOCOLATE"	1806.32.00	MFN – 7% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – 5% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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AOCG Memo No. 09-2024 p.3

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-935	"TULIP CHOCOLATIER MILK COMPOUND CHOCOLATE"	1806.32.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-936	"TULIP CHOCOLATIER WHITE COMPOUND"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-937	"TULIP CIOCCOLATO THE GOURMET DRINKING CHOCOLATE"	1806.90.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-938	"TULIP MASTERBAKER DARK COMPOUND CHOCOLATE"	1806.20.10	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-939	"TULIP MASTER FILLING CHOCOLATE PASTE"	1806.20.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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AOCG Memo No. 09-2024 p. 4

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-944	"YSP GUTWELL SOLUTION"	2309.90.20	MFN - Zero
23-945	"YSP GUTWELL FEED/ PREMIX POWDER"	2309.90.20	MFN - Zero
23-946	"UNITED MAP 9000"	3003.20.00	MFN - 3% ad valorem ACFTA - Zero* RCEP - Zero*
23-947	"BAW MINI TRUCK EV, MODEL: BAW/HLD1020PIB21BEV"	8704.60.29.900	MFN - Zero ACFTA - 5% ad valorem* RCEP - 30% ad valorem*
23-959	"FAW BESTUNE NAT, MODEL: EO5"	8703.80.98	MFN - Zero ACFTA - 30% ad valorem* RCEP - 30% ad valorem*
23-997	"STORAGE CASE"	3923.10.90	MFN - 15% ad valorem ACFTA - Zero* RCEP - 15% ad valorem*
23-998	"LESLIE'S® CLOVER CHIPS/ CHEESIER CORN SNACKS"	1905.90.80	Export Duty - Zero
23-1013	"ASCORBIC ACID (25 KG)"	2936.27.00	MFN - 1% ad valorem ACFTA - Zero* RCEP - Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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ADCG Memo No. 09-2024 p.5

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-45519

TCOC Ref. No. 23-109

22 December 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear Commissioner Rubio:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-885, 23-898, 23-900, 23-904, 23-932, 23-933, 23-934, 23-935, 23-936, 23-937, 23-938, 23-939, 23-944, 23-945, 23-946, 23-947, 23-959, 23-997, 23-998 and 23-1013, issued by this Commission on 22 December 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

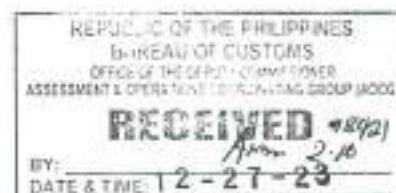
Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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



27 DEC 2023



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.99 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-885
		3	DATE ISSUED
			22 December 2023

4 DESCRIPTION OF GOOD

"BETTER THAN NOODLES™ ORIGINAL NO DRAIN"

Based on the finished product specifications, production process flow diagram, and sample submitted, subject article is a yellow noodle-shaped food preparation with occasional grey particles (from the skin of konjac root plant). It is made by mixing tapioca starch, konjac flour, carob bean gum, β -carotene pigment, and water, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in cardboard pouches containing 250-g vacuum-sealed plastic bags, subject article is used as an alternative to conventional noodles.

5 REASONS FOR CLASSIFICATION

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

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; 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 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p style="text-align: center;">AHTN 2106.90.55</p> <p>MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 4% ad valorem AIFTA - 10% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	3	DATE ISSUED
			<p style="text-align: center;">23-898</p> <p style="text-align: center;">22 December 2023</p>
4	DESCRIPTION OF GOOD		
	<p style="text-align: center;">"DXN® CORDYPINE® BOTANICAL BEVERAGE MIX PINEAPPLE WITH CORDYCEPS"</p> <p>Based on the product information sheet, finished goods specifications, manufacturing process flowchart, certificate of analysis, product ingredient declaration, sample trade box layout, and label submitted, subject article is a light golden yellow liquid with a sweet flavour and slight trace of lime. It is produced by cooking a mixture of fermented pineapple juice, cordyceps (<i>Cordyceps sinensis</i>) mycelium, sugar, and lime. Available in 50-mL sachets, and in 285-mL and 700-mL bottles, subject article has an alcohol content of less than 0.5% and is intended to be diluted with water before consumption.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.55, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>		



2	TCC (AR) NO.
	23-898

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)	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

Mari Lou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2106.90.55</p> <p>MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 4% ad valorem AIFTA - 10% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>			<p style="text-align: center;">23-900</p>
		3	DATE ISSUED
		<p style="text-align: center;">22 December 2023</p>	
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">"DXN® MORINZYME FERMENTED NONI FOOD SUPPLEMENT CONCENTRATE"</p> <p>Based on the finished good specifications, product information sheet, manufacturing process flowchart, certificate of analysis, and product ingredient declaration submitted, subject article is a fermented dark brown, sweet liquid. It is composed of <i>Morinda citrifolia</i> (noni) concentrate and sucrose with an alcohol content of less than 0.5 %. Packed in 285-mL bottles or 50-mL sachets, subject article is to be diluted with hot or cold water before consumption as a beverage.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.55, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>			

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
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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)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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FOR THE COMMISSION

Mari Lou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p style="text-align: center;">AHTN 2106.90.55</p> <p>MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 4% ad valorem AIFTA - 10% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		<p style="text-align: center;">23-904</p>
		3	DATE ISSUED
			<p style="text-align: center;">22 December 2023</p>

4	DESCRIPTION OF GOOD
<p style="text-align: center;">"DXN® LIGNOPINE BOTANICAL BEVERAGE MIX PINEAPPLE WITH LIGNOSUS RHINOCERUS"</p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, and certificate of analysis submitted, subject article is a fermented golden yellow liquid with a sweet and sour taste, and an alcohol content of less than 0.5 %. It is made from pineapple juice, sugar, <i>Lignosus rhinoceros</i>, and lime. Packed in 285-mL and 700-mL bottles, subject article is to be diluted with water before consumption.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.55, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	

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

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FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 1806.32.00</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 5% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		3	DATE ISSUED
		<p style="text-align: center;">23-932</p> <p style="text-align: center;">22 December 2023</p>	
4 DESCRIPTION OF GOOD			
<p style="text-align: center;">"TULIP CHOCOLATIER BITTER SWEET CHOCOLATE COUVERTURE"</p> <p>Based on the ingredients declaration, quality assurance document, manufacturing process flow diagram, and photograph of the product submitted, subject article is a couverture chocolate in the form of a solid block. It is made from sugar, cocoa mass, cocoa butter, cocoa powder, emulsifier, and flavour. Packed in 1-kg metallized bags, subject article is used as an ingredient in making cookies, ice cream toppings, confectioneries, cake decorations, and praline creations.</p> <div style="text-align: right;">  </div>			
5 REASONS FOR CLASSIFICATION			
<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, 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>			

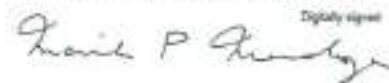
AOCG Memo No. 09-2024 p.14

2	TCC (AR) NO.
	23-932

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

Digitally signed


MARILOU P. MENDOZA
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.										
<p style="text-align: center;">AHTN 1806.20.90</p> <table border="0"> <tr> <td>MFN - 7% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AFTA - 5% ad valorem</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>		MFN - 7% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AFTA - 5% ad valorem	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero			<p style="text-align: center;">23-933</p>
MFN - 7% ad valorem	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AFTA - 5% ad valorem												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
		3	DATE ISSUED										
		<p style="text-align: center;">22 December 2023</p>											

4	DESCRIPTION OF GOOD
<p style="text-align: center;">"TULIP CHOCOLATIER DARK CHOCOLATE CHIPS"</p> <p>Based on the ingredients declaration, quality assurance document, manufacturing process flow diagram, and photograph of the product submitted, subject articles are chocolate chips made from sugar, vegetable fat, cocoa powder, cocoa mass, milk powder, emulsifier, and flavour. Packed in a 10-kg polyethylene (PE) bag within a carton box, subject articles are used as toppings in muffins, cakes, and cookies, and as an ingredient in other bakery or pastry products.</p> <div style="text-align: right;">  </div>	
5	REASONS FOR CLASSIFICATION
<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 1806.20.90, 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>	

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
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ASEAN-India Free Trade Area (AIFTA)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
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FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 1806.32.00</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AFTA - 5% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		3	23-934
			DATE ISSUED <p style="text-align: center;">22 December 2023</p>
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">"TULIP CHOCOLATIER DARK COMPOUND CHOCOLATE"</p> <p>Based on the ingredients declaration, quality assurance document, manufacturing process flow diagram, and photograph of the product submitted, subject article is a chocolate compound in the form of a solid block. It is made from sugar, vegetable fat, cocoa powder, emulsifier, and flavour. Packed in 1-kg metallized bags, subject article is used as an ingredient in making cookies, ice cream toppings, confectioneries, cake decorations, and praline creations.</p> <div style="text-align: right;">  </div>			
5	REASONS FOR CLASSIFICATION		
<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, 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>			

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
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FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 1806.32.00</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 5% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		3	DATE ISSUED
		<p style="text-align: center;">23-935</p> <p style="text-align: center;">22 December 2023</p>	
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">"TULIP CHOCOLATIER MILK COMPOUND CHOCOLATE"</p> <p>Based on the ingredients declaration, quality assurance document, manufacturing process flow diagram, and photograph of the product submitted, subject article is a milk chocolate in the form of a solid block. It is made from sugar, vegetable fat, milk powder, cocoa powder, emulsifier, and flavour. Packed in 1-kg metalized bags, subject article is used as an ingredient in making cookies, cake frostings and decorations, sauces, bakery products, and ice cream.</p> <div data-bbox="1098 913 1477 1122" data-label="Image"> </div>			
5	REASONS FOR CLASSIFICATION		
<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00 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>			

ADCC Memo No. 09-2024 p. 20

2	TCC (AR) NO.
	23-935

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
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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 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 1704.90.99</p> <p> MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - 11.25% ad valorem AJCEPA - Zero AKFTA - 5% ad valorem RCEP - 15% ad valorem </p>		3	DATE ISSUED
		<p style="text-align: center;">23-936</p> <p style="text-align: center;">22 December 2023</p>	
4 DESCRIPTION OF GOOD			
<p style="text-align: center;">"TULIP CHOCOLATIER WHITE COMPOUND"</p> <p>Based on the ingredients declaration, quality assurance document, manufacturing process flow diagram, and photograph of the product submitted, subject article is a sugar confectionery in the form of a solid white block. It is composed of sugar, vegetable fat, milk powder, emulsifier, and flavour. Packed in 1-kg plastic packs, subject article is intended for use in the bakery and cookie industries.</p> <div data-bbox="1145 943 1474 1122" style="text-align: right;"> </div>			
5 REASONS FOR CLASSIFICATION			
<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>			

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Mari Lou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 1806.90.90</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>			<p style="text-align: center;">23-937</p>
		3	DATE ISSUED
		<p style="text-align: center;">22 December 2023</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">"TULIP CIOCCOLATO THE GOURMET DRINKING CHOCOLATE"</p> <p>Based on the ingredients declaration, quality assurance document, manufacturing process flow diagram, and photograph of the product submitted, subject article is a powdered chocolate drink. It is made from sugar, cocoa powder, milk product (milk powder and cocoa mass), anticaking agent (E341), thickener (E407), salt, and vanilla flavour. Packed in 1-kg polybags, subject article is suitable for making cold drinks or dessert drinks, and can also be added to chocolate cake, cupcake, and brownie batter.</p> <div style="text-align: right;">  </div>	
5	REASONS FOR CLASSIFICATION
<p>Heading 18.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	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

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FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p align="center">AHTN 1806.20.10</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 5% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		23-938
		3	DATE ISSUED
			22 December 2023
4	DESCRIPTION OF GOOD		
	<p align="center">"TULIP MASTERBAKER DARK COMPOUND CHOCOLATE"</p> <p>Based on the ingredients declaration, quality assurance document, manufacturing process flow diagram, and photograph of the product submitted, subject article is a dark chocolate compound in the form of a solid block. It is made from sugar, vegetable fat, cocoa powder, emulsifier, and flavour. Packed in 5-kg metallized bags, subject article is an ingredient in making cookies, ice cream toppings, confectionery, cake decorations, and praline creations.</p> <div data-bbox="1077 795 1380 974" style="text-align: center;"> </div>		
5	REASONS FOR CLASSIFICATION		
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.20.10, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>		




2	TCC (AR) NO.
	23-938

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

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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)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p style="text-align: center;">AHTN 1806.20.90</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 5% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	3	23-939
			DATE ISSUED 22 December 2023
4	DESCRIPTION OF GOOD		
	<p style="text-align: center;">"TULIP MASTER FILLING CHOCOLATE PASTE"</p> <p>Based on the ingredients declaration, quality assurance document, manufacturing process flow diagram, and photograph of the product submitted, subject article is a chocolate paste composed of sugar, vegetable oil, cocoa powder, emulsifier, and flavour. Packed in 5-kg plastic bags, subject article is intended for bakery, snack manufacturing, and confectionery products.</p> <div style="text-align: right;">  </div>		
5	REASONS FOR CLASSIFICATION		
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.20.90, 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.
	23-939

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

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 and 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-944
		3	DATE ISSUED
			22 December 2023

4	DESCRIPTION OF GOOD
	<p align="center">"YSP GUTWELL SOLUTION"</p> <p>Based on the product composition/formula, certificate of analysis, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product data sheet, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a drinking water additive. It is in the form of a dark brown solution containing <i>Lactobacillus acidophilus</i> and <i>Lactobacillus bulgaricus</i> cultures, molasses, yeast extract, glucose, and water. Packed in 1-L plastic bottles and 20-L plastic containers, subject article is added to poultry and swine drinking water at a dosage of 1 to 3 mL per liter of daily drinking water, to help stabilize and maintain balanced and healthy intestinal microflora; inhibit the growth and colonization of enteric pathogens; promote optimum growth rate, weight gain, and production performance; and reduce offensive manure odor, among others.</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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients.</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		23-945
	MFN - Zero	3	DATE ISSUED
			22 December 2023

4 DESCRIPTION OF GOOD

"YSP GUTWELL FEED PREMIX POWDER"

Based on the product brochure, material safety data sheet, Certificates of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product composition/formula, product label, and photograph of the packaging submitted, subject article is a feed premix powder composed of lactobacilli culture (*Lactobacillus acidophilus* and *Lactobacillus bulgaricus*) and carriers (soybean meal, molasses, yeast extract, and glucose). It is indicated to, among others, help stabilize and maintain balanced and healthy intestinal microflora; inhibit the growth and colonization of enteric pathogens; improve feed quality, conversion efficiency, digestion, absorption, and utilization; and promote optimum growth rate, weight gain, and production performance in poultry and swine. Packed in 1-kg and 25-kg cardboard boxes, subject article is added at a rate of 1 to 3 kg per ton of the animals' daily finished rations.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

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

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-946
		3	DATE ISSUED
			22 December 2023

4 DESCRIPTION OF GOOD

"UNITED MAP 9000"

Based on the product composition, product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is an anticoccidial feed premix consisting of 900 g maduramicin ammonium (active ingredient) per kilogram of feed premix, heavy calcium carbonate (excipient), and zeolite powder (carrier). It is in the form of a white to off-white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg fiber drums, subject article is added to animal feeds at a rate of 5 mg per kilogram of complete feed, for the treatment of *Eimeria necatrix*, *E. tenella*, *E. acervulina*, *E. maxima*, and *E. mitis* in broilers.

5 REASONS FOR CLASSIFICATION

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

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

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FOR THE COMMISSION

MARILOU P. MENDOZA
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1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.60.29.900		23-947
	MFN - Zero	3	DATE ISSUED
	ACFTA - 5% ad valorem		22 December 2023
	RCEP - 30% ad valorem		

4 DESCRIPTION OF GOOD

"BAW MINI TRUCK EV, MODEL: BAW/HLD1020PIB2IBEV"

Based on the technical brochure submitted, subject article is a completely built-up (CBU), plug-in electric mini truck with an electric motor as the sole means of propulsion. Having an open cargo bed, subject article has the following specifications:

Motor Type	Permanent Magnet Synchronous (PMS)
Battery Type	Lithium iron phosphate
Maximum Torque (N-m)	130
Rated / Maximum Power (kW)	15 / 30
Overall dimension (LxWxH) (mm)	3,551 x 1,488 x 1,673
Gross vehicle weight (kg)	1,420
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.

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FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

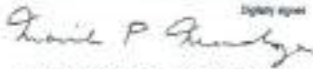
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98		23-959
	MFN - Zero	3	DATE ISSUED
	ACFTA - 30% ad valorem		22 December 2023
	RCEP - 30% ad valorem		

4	DESCRIPTION OF GOOD												
	<p align="center">"FAW BESTUNE NAT, MODEL: EO5"</p> <p>Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU), plug-in electric multipurpose vehicle. It uses an electric motor (permanent magnet synchronous motor) as the sole means of propulsion. Subject article has the following specifications:</p> <table border="1"> <tr> <td>Battery Type</td><td>Lithium iron phosphate</td></tr> <tr> <td>Motor Power (kW)</td><td>120</td></tr> <tr> <td>Maximum Torque (N-m)</td><td>260</td></tr> <tr> <td>Dimension (LxWxH) (mm)</td><td>4,450 x 1,840 x 1,680</td></tr> <tr> <td>Maximum Speed (km/h)</td><td>130</td></tr> <tr> <td>Seating Capacity</td><td>5 persons</td></tr> </table> 	Battery Type	Lithium iron phosphate	Motor Power (kW)	120	Maximum Torque (N-m)	260	Dimension (LxWxH) (mm)	4,450 x 1,840 x 1,680	Maximum Speed (km/h)	130	Seating Capacity	5 persons
Battery Type	Lithium iron phosphate												
Motor Power (kW)	120												
Maximum Torque (N-m)	260												
Dimension (LxWxH) (mm)	4,450 x 1,840 x 1,680												
Maximum Speed (km/h)	130												
Seating Capacity	5 persons												

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% 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 align="right">FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3923.10.90		23-997
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 December 2023
	RCEP - 15% ad valorem		

4 DESCRIPTION OF GOOD

"STORAGE CASE"

Based on the product specifications submitted, subject article is a rectangular, transparent storage case made of polypropylene, with a handle and a clip-lock lid. Subject article is available in sizes of 12 liters, 28 liters, 35 liters, and 48 liters.



5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3923.10.90, 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)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.80		23-998
	Export Duty - Zero	3	DATE ISSUED
			22 December 2023

4 DESCRIPTION OF GOOD

"LESLIE'S® CLOVER CHIPS CHEESIER CORN SNACKS"

Based on the product list, finished goods specifications, and product label submitted, subject articles are cheese-flavoured, concave-shaped chips with crunchy texture, tinge of saltiness, and slightly toasted corn aftertaste. These are composed of tapioca starch, yellow corn, vegetable oil, cheese powder, monosodium glutamate, buttermilk, iodized salt, and vitamin premix, among others. Subject articles are packed in 55-g, 85-g, and 145-g foil pouches.



5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

In view thereof, subject articles are classified under AHTN 2022 subheading 1905.90.80.

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 2023 AND 2024 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.80		23-998
	Export Duty - Zero	3	DATE ISSUED
			22 December 2023

4 DESCRIPTION OF GOOD

"LESLIE'S® CLOVER CHIPS CHEESIER CORN SNACKS"

Based on the product list, finished goods specifications, and product label submitted, subject articles are cheese-flavoured, concave-shaped chips with crunchy texture, tinge of saltiness, and slightly toasted corn aftertaste. These are composed of tapioca starch, yellow corn, vegetable oil, cheese powder, monosodium glutamate, buttermilk, iodized salt, and vitamin premix, among others. Subject articles are packed in 55-g, 85-g, and 145-g foil pouches.



5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

In view thereof, subject articles are classified under AHTN 2022 subheading 1905.90.80.

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 2023 AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.27.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-1013
		3	DATE ISSUED
			22 December 2023

4 DESCRIPTION OF GOOD

"ASCORBIC ACID (25 kg)"

Based on the technical specifications, manufacturing process flowchart, certificate of analysis, product composition, and packing list submitted, subject article is pure ascorbic acid ($C_6H_8O_6$) in the form of a white to almost white crystalline powder. Packed in 25-kg cartons, subject article is used as a vitamin source in the manufacture of powdered beverages.

5 REASONS FOR CLASSIFICATION

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

Heading 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the list of products which are to be classified as provitamins or vitamins within the meaning of heading 29.36 includes vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. It includes vitamin C (L- or DL-ascorbic acid (INN)). Ascorbic acid is contained in many foodstuffs of vegetable (fruit and green vegetables, potatoes, etc.) or animal (liver, spleen, adrenal glands, brains, milk, etc.) origin; it can be extracted from lemon juice, green and red peppers, green aniseed leaves, and from residual liquors from the treatment of agave fibres. Nowadays, it is obtained almost exclusively by synthesis. It is a white crystalline powder, fairly stable in dry air, and acts as a strong reducing agent.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.27.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of 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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AOCG Memo No. 10-2024

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 : 03 January 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 28 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-842	"BUTTER FLAVOUR ING 0309 WFL"	3824.99.70	MFN – 3% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-110

09-45563

28 December 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear Commissioner Rubio:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 23-842, issued by this Commission on 28 December 2023. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

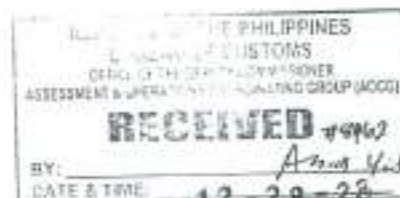
Thank you.

Very truly yours,

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



BUREAU OF CUSTOMS

RECEIVED

DATE: 12-28-23

TIME: 1:26

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



28 DEC 2023



ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.70 MFN - 3% ad valorem		23-842
		3	DATE ISSUED
			28 December 2023

4 DESCRIPTION OF GOOD

"BUTTER FLAVOUR ING 0309 WFL"

Based on the technical specifications, safety data sheet, declaration regarding the labeling of flavour, product label, recommended application, and photograph of the product submitted, subject article is a clear yellowish liquid with a creamy vanilla-like taste and odour. It is composed of natural flavouring substances (acetic acid, butanedione, and hydroxydecanoic acid), and glyceryl triacetate (carrier). Packed in 25-kg high-density polyethylene (HDPE) jerrycans, subject article is used as an ingredient in hard-boiled sweets, toffees, spreads, cakes, and biscuits, among others.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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



AOCG Memo No. 11-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE **MASTER COPY**
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 : 10 January 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 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-509	"LEE KUM KEE FILIPINO STYLE SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓
23-845	"YEAST POWDER 60%"	2309.90.20	MFN – Zero ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓
23-943	"YEAST 60%"	2309.90.20	MFN – Zero ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓
23-950	"PIDOTEC"	2933.79.00	MFN – 3% ad valorem ✓
23-965	"SAVORY WHOLE"	0910.99.90	MFN – 7% ad valorem ✓
23-966	"OREGANO GROUND"	0910.99.90	MFN – 7% ad valorem ✓
23-967	"OREGANO WHOLE"	0910.99.90	MFN – 7% ad valorem ✓

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



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AOCG Memo No. 11-2024 p. 2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-968	"ROSEMARY WHOLE"	1211.90.99.100	MFN – 3% ad valorem ✓
23-969	"WHOLE MARJORAM LEAVES STERILIZED"	0712.90.90	MFN – 3% ad valorem ✓
23-976	"AVI VIT START AID CHICK GEL"	2309.90.20	MFN - Zero ✓
23-985	"INSTANT COFFEE BL"	IN – QUOTA 2101.11.11.100	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* ✓
		OUT – QUOTA 2101.11.11.200	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* ✓
23-986	"INSTANT COFFEE BLC"	IN – QUOTA 2101.11.11.100	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* ✓
		OUT – QUOTA 2101.11.11.200	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* ✓

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



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AOCG Memo No. 11-2024 p.3

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-987	"INSTANT COFFEE BR"	IN – QUOTA 2101.11.11.100	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* ✓
		OUT – QUOTA 2101.11.11.200	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* ✓
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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ADCG Memo No. 11-2024 p. 4



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



TCOC Ref. No. 24-001

09-45751

04 January 2024

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 13 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-509, 23-845, 23-943, 23-950, 23-965, 23-966, 23-967, 23-968, 23-969, 23-976, 23-985, 23-986, and 23-987, issued by this Commission on 04 January 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph

Email Address: TC.Assist@mail.tariffcommission.gov.ph





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 2103.10.00		23-509
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - Zero		04 January 2024
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"LEE KUM KEE FILIPINO STYLE SOY SAUCE"

Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photographs of the product submitted, subject article is a dark reddish-brown, free-flowing thin liquid. It is produced by making koji with soybeans and wheat flour, followed by fermentation, filtration, and pasteurization (to produce the raw soy sauce), mixing with the other ingredients (such as salt, flavour enhancers, colors, and potassium sorbate), cooking, filtering, and packing. Packed in 500-mL and 1-L plastic bottles, subject article is an ideal sauce for marinating, cooking, and dipping.



5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

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 2309.90.20		23-845
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		04 January 2024
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"YEAST POWDER 60%"

Based on the product data sheet, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, statement of raw material, product label, and photograph of the packaging submitted, subject article is a feed ingredient in the form of a yellow to brown powder containing, at minimum, 60% crude protein. It is produced by the fermentation of the raw materials (bran, soybean meal, and corn gluten meal), followed by drying and crushing. Packed in 25-kg bags, subject article is added to animal feeds as a protein source.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind use 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 complete feeds, they are distinguished by a relatively high content of one particular nutrient.

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





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AOCG Memo No. 11-2024 p.7

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		23-943
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		04 January 2024
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"YEAST 60%"

Based on the material safety and technical data sheets, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product composition, manufacturing process flowchart, certificate of analysis, and product label submitted, subject article is a feed ingredient in the form of a light brown powder containing, at minimum, 60% crude protein. It is produced by the solid fermentation of sterilized raw materials (rice bran powder, wheat bran powder, distiller's dried grains with soluble matter, sugars and glutamic acid extracted from molasses, and monosodium glutamate powder) with *Candida utilis*. Packed in 25-kg bags, subject article is added to feeds of poultry, swine, and aquaculture species at a dosage of 1% to 5% per ton of feeds as a protein source.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind use 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 complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; 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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MOCG Memo No. 11-2024 p. 8

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

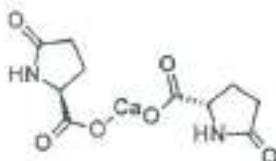
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2933.79.00 MFN - 3% ad valorem		23-950
		3	DATE ISSUED
			04 January 2024

4 DESCRIPTION OF GOOD

"PIDOTEC"

Based on the product composition, technical data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, certificate of analysis, product label, and photograph of the packaging submitted, subject article is pure calcium pidolate, a calcium salt of pidolic acid (a lactam of glutamic acid), in the form of a white powder. Available in 200-g sachets, and in 5-kg and 20-kg aluminium bags, subject article is added to swine and poultry feeds at a rate depending on the animal's requirement, to promote bone and joint development in young animals, optimize the performance of post-partum sows, increase milk production, enhance the weight and uniformity of piglets at weaning, and improve eggshell quality and increase egg production in poultry. It has the following chemical structure:



5 REASONS FOR CLASSIFICATION

Notes 1 (a) and 5 (c) (1) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities; and that subject to Note 1 to Section VI and Note 2 to Chapter 28, inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound.

2	TCC (AR) NO.
	23-950

Heading 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, lactams. These compounds may be regarded as internal amides analogous to lactones; obtained from amino-acids by elimination of water. The molecules may contain one or more amide functions in a ring. They are known as mono-, di-, trilactams, etc., according to the number of amide functions present.

Further, the EN to Subheading 2933.79 state that if the amide function forms part of two or more rings and if one of these rings does not contain an additional hetero-atom (other than the nitrogen of a lactam group), then the molecule should be considered as a lactam.

In view thereof, subject article is classified under AHTN 2022 subheading 2933.79.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 11-2024 p. 10

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 0910.99.90 MFN - 7% ad valorem		23-965
		3	DATE ISSUED
			04 January 2024

4	DESCRIPTION OF GOOD
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"SAVORY WHOLE"

Based on the quality assurance sheet, production process flowchart, product label, and photograph of the packaging submitted, subject article consists of dried whole leaves of savory (*Satureja montana* L.). Packed in 10-kg kraft bags with inner polyethylene liner, subject article is used as a spice seasoning and as a ready-to-eat condiment.

5	REASONS FOR CLASSIFICATION
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The Harmonized System (HS) General Explanatory Notes to Chapter 9 state that this Chapter covers, among others, spices, i.e., a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

Heading 09.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.

In view thereof, subject article is classified under AHTN 2022 subheading 0910.99.90, 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

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 0910.99.90</p> <p>MFN - 7% ad valorem</p>		23-966	
		3	DATE ISSUED
		04 January 2024	

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

"OREGANO GROUND"

Based on the quality assurance sheet, production process flowchart, product label, and photograph of the packaging submitted, subject article consists of dried, steam-sterilized and ground leaves of oregano (*Origanum spp.*). Packed in 20-kg kraft bags with inner polyethylene liner, subject article is used as a spice seasoning and as a ready-to-eat condiment.

5	REASONS FOR CLASSIFICATION
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The Harmonized System (HS) General Explanatory Notes to Chapter 9 state that this Chapter covers, among others, spices, i.e., a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

Heading 09.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.

In view thereof, subject article is classified under AHTN 2022 subheading 0910.99.90, 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

David P. Hendry Digitally signed by David P. Hendry

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 0910.99.90 MFN - 7% ad valorem		23-967
		3	DATE ISSUED
			04 January 2024

4 DESCRIPTION OF GOOD**"OREGANO WHOLE"**

Based on the quality assurance sheet, production process flowchart, product label, and photograph of the packaging submitted, subject article consists of dried whole leaves of oregano (*Origanum spp.*). Packed in 10-kg kraft bags with inner polyethylene liner, subject article is used as a spice seasoning and as a ready-to-eat condiment.

5 REASONS FOR CLASSIFICATION

The Harmonized System (HS) General Explanatory Notes to Chapter 9 state that this Chapter covers, among others, spices, i.e., a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

Heading 09.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.

In view thereof, subject article is classified under AHTN 2022 subheading 0910.99.90, 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

MARILOU P. MENDOZA
Chairperson

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1211.90.99.100 MFN - 3% ad valorem		23-968
		3	DATE ISSUED
			04 January 2024

4 DESCRIPTION OF GOOD

"ROSEMARY WHOLE"

Based on the quality assurance sheet, production process flowchart, product label, and photograph of the packaging submitted, subject article consists of dried whole leaf needles of rosemary (*Rosmarinus officinalis* L.). Packed in 10-kg kraft bags with inner polyethylene liner, subject article is used as a spice seasoning and ready-to-eat condiment.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 of the AHTN 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasitocidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled.

The following products are included in the heading, among others, rosemary (*Rosmarinus officinalis*): herbs, flowers and leaves.

In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.99.100, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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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 0712.90.90 MFN - 3% ad valorem		23-969
		3	DATE ISSUED
			04 January 2024

4	DESCRIPTION OF GOOD
	<p align="center">"WHOLE MARJORAM LEAVES STERILIZED"</p> <p>Based on the technical and safety data sheets, quality assurance sheet, production process flowchart, product label, photograph of the packaging, and sample submitted, subject article consists of steam-sterilized and dried whole marjoram leaves (<i>Origanum majorana</i> L.). Packed in 10-kg kraft bags, subject article is used as a spice seasoning and as a ready-to-eat condiment.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 7 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>, fennel, parsley, chervil, tarragon, cress and sweet marjoram (<i>Majorana hortensis</i> or <i>Origanum majorana</i>).</p> <p>Heading 07.12 of the AHTN 2022 covers dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetables of headings 07.01 to 07.11 which have been dried (including dehydrated, evaporated or freeze-dried) i.e., with their natural water content removed by various processes. The heading also covers dried vegetables, broken or powdered, such as asparagus, cauliflower, parsley, chervil, onion, garlic, celery, generally used either as flavouring materials or in the preparation of soups.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0712.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Digitally signed</i> <i>Marilou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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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		23-976
		3	DATE ISSUED
			04 January 2024

4 DESCRIPTION OF GOOD

"AVI VIT START AID CHICK GEL"

Based on the Certificate of Product Registration and Veterinary Drug and Product Declaration Form from the Bureau of Animal Industry (BAI), product data sheet, production process, master formulation, product brochure, product label, and photograph of the product submitted, subject article is an electrolyte/hydrating agent for young poultry. It is in the form of a water-soluble green powder which turns into gel. It is composed of copper chlorophyll, psyllium husk, sodium chloride, potassium chloride, dextrose, and sorbitol, among others. Packed in 400-g containers, subject article is added to 10-L of animal drinking water, allowed to stand for 10 minutes then stirred once, before feeding to 10,000 chicks or 5,000 turkeys in the first three days of their lives, to provide quick hydration, energy, and early gut protection and development.



5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as complete feeds, they are distinguished by a relatively high content of one particular nutrient.

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

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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Pursuant to Section 1100 of RA 10863 (CMTA)

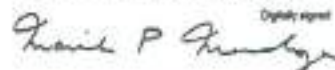
1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY <table border="1"> <thead> <tr> <th></th> <th><u>In-Quota</u></th> <th><u>Out-Quota</u></th> </tr> </thead> <tbody> <tr> <td>AHTN</td> <td>2101.11.11.100</td> <td>2101.11.11.200</td> </tr> <tr> <td>MFN</td> <td>30% ad valorem</td> <td>45% ad valorem</td> </tr> <tr> <td>ATIGA</td> <td>Zero</td> <td>Zero</td> </tr> <tr> <td>AANZFTA</td> <td>Zero</td> <td>Zero</td> </tr> <tr> <td>ACFTA</td> <td>Zero</td> <td>Zero</td> </tr> <tr> <td>AHKFTA</td> <td>30% ad valorem</td> <td>45% ad valorem</td> </tr> <tr> <td>AIFTA</td> <td>30% ad valorem</td> <td>45% ad valorem</td> </tr> <tr> <td>AJCEPA</td> <td>Zero</td> <td>Zero</td> </tr> <tr> <td>AKFTA</td> <td>5% ad valorem</td> <td>5% ad valorem</td> </tr> <tr> <td>RCEP</td> <td>30% ad valorem</td> <td>45% ad valorem</td> </tr> </tbody> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	2101.11.11.100	2101.11.11.200	MFN	30% ad valorem	45% ad valorem	ATIGA	Zero	Zero	AANZFTA	Zero	Zero	ACFTA	Zero	Zero	AHKFTA	30% ad valorem	45% ad valorem	AIFTA	30% ad valorem	45% ad valorem	AJCEPA	Zero	Zero	AKFTA	5% ad valorem	5% ad valorem	RCEP	30% ad valorem	45% ad valorem	2	TCC (AR) NO.
	<u>In-Quota</u>	<u>Out-Quota</u>																																		
AHTN	2101.11.11.100	2101.11.11.200																																		
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		04 January 2024																																		

4	DESCRIPTION OF GOOD
<p align="center">"INSTANT COFFEE BL"</p> <p>Based on the product description, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is an instant coffee in the form of brown granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, separation, evaporation, mixing, and spray drying into a water-soluble product. Packed in polypropylene bags containing four packs of 8.25-kg polyethylene bags, subject article is used as a raw material in the manufacture of Kopiko® Blanca coffee mix.</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 the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, 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>	

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

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY			2 TCC (AR) NO.	
			23-986	
			3 DATE ISSUED	
			04 January 2024	
4 DESCRIPTION OF GOOD				
"INSTANT COFFEE BLC"				
Based on the product description, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is an instant coffee in the form of brown granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, separation, evaporation, mixing, and spray drying into a water-soluble product. Packed in polypropylene bags containing four packs of 8.27-kg polyethylene bags, subject article is used as a raw material in the manufacture of Kopiko® Black coffee mix.				
5 REASONS FOR CLASSIFICATION				
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 the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.				
In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, 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:				

2	TCC (AR) NO.
	23-986

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

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY			2 TCC (AR) NO.	
			23-987	
			3 DATE ISSUED	
			04 January 2024	
4 DESCRIPTION OF GOOD				
"INSTANT COFFEE BR"				
Based on the product description, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is an instant coffee in the form of brown granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, separation, evaporation, mixing, and spray drying into a water-soluble product. Packed in polypropylene bags containing four packs of 7.65-kg polyethylene bags, subject article is used as a raw material in the manufacture of Kopiko® Brown coffee mix.				
5 REASONS FOR CLASSIFICATION				
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 the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.				
In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, 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:				

2	TCC (AR) NO.
	23-987

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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 13-2024

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 : 11 January 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 15 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-698	"CHLORELLA EXTRACT FLUID W-200"	2106.90.99	MFN – 7% ad valorem
23-715	"XYLEM LOWARA 1 SV SERIES VERTICAL MULTISTAGE ELECTRIC PUMP"	8413.70.91	MFN – 1% ad valorem
23-763	"DOLE® BANANA STRAP"	4911.99.90	MFN – 10% ad valorem AKFTA – Zero* RCEP – Zero*
23-863	"ALUFIX HAND-SET WALL FORMWORK"	8480.60.00	MFN – 1% ad valorem
23-883	"GELLAN GUM GELLANEER™ ND-103 (20 KG)"	3913.90.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



AOCG Memo No. 13-2024 p.2

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-927	"VITAMIN MINERAL PREMIX RM000177 NON-GMO (25 KG)"	2106.90.73	MFN – 1% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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AOCG Memo No. 13-2024 p. 3



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-45408

TCOC Ref. No. 23-108

15 December 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-698, 23-715, 23-763, 23-863, 23-883, and 23-927, issued by this Commission on 15 December 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

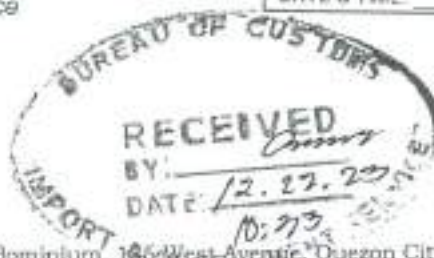
Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



4th Floor, West Insula Condominium, 166 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



18 DEC 2023



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN - 7% ad valorem		23-698
		3	DATE ISSUED
			15 December 2023

4	DESCRIPTION OF GOOD
	<p>"CHLORELLA EXTRACT FLUID W-200"</p> <p>Based on the product specifications, product composition, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, and material safety data sheet submitted, subject article is an extract of chlorella (a single-cell microorganism) in the form of a light-brown fluid. Its production process includes species selection, indoor and outdoor cultivation, separation from impurities, dehydration, cleansing, concentration, and heat extraction. Packed in carton boxes containing 24 pieces of 500-mL tin cans, subject article is used as a raw material in the manufacture of nutritional and dietary food supplements.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.). The heading includes, <i>inter alia</i>, autolyzed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



**MASTER COPY**

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8413.70.91		23-715
	MFN - 1% ad valorem	3	DATE ISSUED
			15 December 2023

4 DESCRIPTION OF GOOD**"XYLEM LOWARA 1 SV SERIES VERTICAL MULTISTAGE ELECTRIC PUMP"**

Based on the brochure and technical specifications submitted, subject article is a multistage, single suction centrifugal pump with a vertical shaft coupled to an electric motor. It has a nominal inlet diameter (DN) ranging from 25 mm to 32 mm and flow rate capacity of up to 2.4 m³/hour. Available in eight variants, subject article is designed for use with liquids from civil, agricultural, water treatment, heating, air conditioning, pharmaceutical, and food and beverage industries/sectors.

5 REASONS FOR CLASSIFICATION

Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.

In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.91, 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

Digitally signed

MARILOU P. MENDOZA

Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4911.99.90		23-763
	MFN - 10% ad valorem	3	DATE ISSUED
	AKFTA - Zero		15 December 2023
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"DOLE® BANANA STRAP"</p> <p>Based on the brochure, technical specifications, product information, and samples submitted, subject article is a printed, laminated label strap with top and bottom layers made of 15 µm polylactic acid (PLA) film and a middle layer of kraft paper. The inner surface of the top PLA film is printed with the company's logo, bar code, and other information. Having a length of 520 mm, width of 50 mm, and thickness of 55 to 77 µm, subject article is used as a banana wrapping strap.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other printed matter, including printed pictures and photographs. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all printed matter (including photographs and printed pictures) of this Chapter but not more particularly covered by any of the preceding headings of the Chapter.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4911.99.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 8480.60.00 MFN - 1% ad valorem</p>	2 TCC (AR) NO. <p style="text-align: center;">23-863</p> 3 DATE ISSUED <p style="text-align: center;">15 December 2023</p>
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4 | DESCRIPTION OF GOOD**"ALUFIX HAND-SET WALL FORMWORK"**

Based on the brochure and technical specifications submitted, subject article is a system of concrete moulds. The system has a maximum concrete loading capacity of 50 kN/m² and consists of unassembled moulds (made of closed hollow aluminium profiles with an all-plastic facing) with heights of 135 cm ~ 350 cm, and widths of 25 cm ~ 90 cm, and accessories such as stripping corner, assembly lock, flange screw, tie rod holder, and articulated flange nut, among others. The moulds, assembled on-site, are used to fabricate the concrete wall panels of structures. When the concrete hardens, the moulds are removed and can be used for other projects.

5 | REASONS FOR CLASSIFICATION

Heading 84.80 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes moulds for mineral materials. This group includes moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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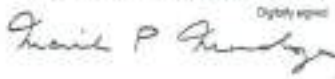
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 3913.90.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero	2 TCC (AR) NO. 23-883 3 DATE ISSUED 15 December 2023
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4 DESCRIPTION OF GOOD <p align="center">"GELLAN GUM GELLANEER™ ND-103 (20 kg)"</p> <p>Based on the product data sheet, statement composition, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a high acyl (HA) type gellan gum in the form of an off-white powder. It is a fermentation-derived hydrocolloid produced by the microorganism <i>Sphingomonas elodea</i> (ATCC 31461) (previously known as <i>Pseudomonas elodea</i>). Packed in 20-kg cartons, subject article is added at a recommended usage level of 0.02% to 0.04% as a suspension agent and mouthfeel enhancer in neutral dairy protein beverages.</p> 5 REASONS FOR CLASSIFICATION <p>The General Explanatory Notes to Chapter 39 of the Harmonized System (HS) state that polymers consist of molecules which are characterised by the repetition of one or more types of monomer units.</p> <p>Furthermore, Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.13 of the AHTN 2022 covers natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3913.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2106.90.73</p> <p>MFN - 1% ad valorem ATIGA - Zero</p> <p>AANZFTA - Zero ACFTA - Zero</p> <p>AHKFTA - Zero AIFTA - Zero</p> <p>AJCEPA - Zero AKFTA - Zero</p> <p>RCEP - Zero</p>			23-927
		3	DATE ISSUED
		15 December 2023	

4	DESCRIPTION OF GOOD
<p align="center">"VITAMIN MINERAL PREMIX RM000177 NON-GMO (25 kg)"</p> <p>Based on the product composition, manufacturing process flowchart, product data sheet, certificate of analysis, and packing list submitted, subject article is a vitamin and mineral premix in the form of a granular, brownish-orange powder. It is composed of niacinamide, electrolytic iron, D-calcium pantothenate, pyridoxine hydrochloride, spray-dried riboflavin, folic acid powder, and maltodextrin. Packed in 25-kg cartons, subject article is used as a source of vitamins and minerals in the production of breakfast cereals.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	

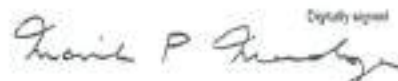
AOCG Memo No. 13-2024 r. 10

2	TCC (AR) NO.
	23-927

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
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS


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AOCG Memo No. 14-2024

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 : 11 January 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 05 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-590	"UNITED COLIMAX 1900"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-832	"KALIMATE (CALCIUM POLYSTYRENE SULFONATE)"	3004.90.99	MFN – 5% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
23-886	"BETTER THAN RICE™ ORIGINAL NO DRAIN"	1903.00.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-887	"BETTER THAN PASTA™ SPAGHETTI NO DRAIN"	1901.90.99	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-948	"CREATINE MONOHYDRATE"	2925.29.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-949	"ACITEC LIQUIDO"	3824.99.99	MFN – 3% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



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AOCG Memo No. 14-2024 p.2

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-952	"VEGABUTY ENERGY 30"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-953	"PROHEPA LIQUID"	2309.90.20	MFN - Zero
23-957	"SIGGI'S® 4% FAT NATURAL"	0403.20.99	MFN – 7% ad valorem AANZFTA- Zero* RCEP – Zero*
23-958	"PROCESSED BIOMASS FUEL (PBF)"	4401.49.00	MFN – 3% ad valorem AANZFTA – Zero* RCEP – Zero*
23-971	"UNITED COSUMAX"	2833.25.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-989	"LUCKY STAR MARINER™ SK NO. 2 FISH FEED"	2309.90.19	MFN – 35% ad valorem ACFTA – 35% ad valorem* RCEP – 35% ad valorem*
23-1004	"APLOMOTEC PLUS"	2309.90.20	MFN - Zero
23-1005	"MICOCID"	3824.99.99	MFN – 3% ad valorem
23-1006	"MICOCID RS"	3824.99.99	MFN – 3% ad valorem
23-1009	"BORGES® EXTRA VIRGIN OLIVE OIL – ORIGINAL"	1509.20.10	MFN – 3% ad valorem
23-1011	"KOPIKO® BLANCA"	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*
		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*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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AOCG Memo No. 14-2024 p.3

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DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-1019	"RICE DDGS"	2303.30.00	MFN – 1% 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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AOCG Memo No. 14-2024 p.4

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-45724

Ref. No. 24-002

05 January 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 18 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-590, 23-832, 23-886, 23-887, 23-948, 23-949, 23-952, 23-953, 23-957, 23-958, 23-971, 23-989, 23-1004, 23-1005, 23-1006, 23-1009, 23-1011, and 23-1019, issued by this Commission on 05 January 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

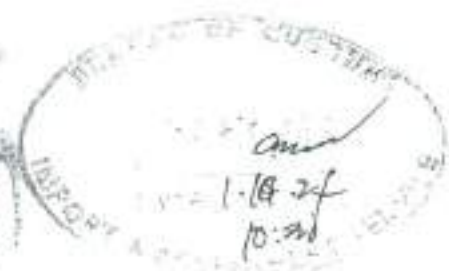
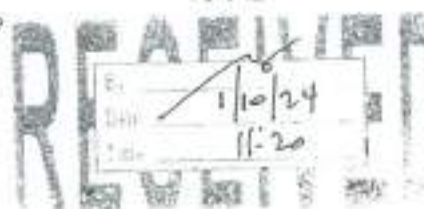
Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



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



08 JAN 2024



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 2941.90.00		23-590
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		05 January 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"UNITED COLIMAX 1900"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI) and product label submitted, subject article is an antibacterial/anti-infective feed grade powder composed of pure colistin sulfate. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to calves, swine, and poultry feeds at a dosage of 10 to 50 g per ton of finished feeds, for five to seven days, for the treatment of gastrointestinal infections such as colibacillosis and salmonellosis.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 1 (c) 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 the products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined.</p> <p>Heading 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include polypeptides, e.g., actinomycins, bacitracin, gramicidins, tyrocidin.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2941.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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">MARILOU P. MENDOZA</p> <p align="right">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 3004.90.99 MFN - 5% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero		23-832
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	<p>"KALIMATE (CALCIUM POLYSTYRENE SULFONATE)"</p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), prescribing information, material safety data sheet, and photograph of the product submitted, subject article is a potassium lowering agent containing calcium polystyrene sulfonate (active ingredient), in the form of a pale yellowish-white to light-yellow powder. It is indicated for patients with hyperkalemia, to reduce their potassium levels without significant changes in their sodium, phosphate, and calcium levels, and their body weights. It is also used as maintenance therapy, at 15-30 g per day in two to three divided doses, for pre-dialysis patients, high risk patients, and those who do not comply with diet restrictions. Packed in boxes containing 21 pieces of 5-g foil sachets, subject article is to be administered via oral or rectal route, at a dosage depending on the condition of the patient.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1903.00.00		23-886
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - Zero		05 January 2024
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"BETTER THAN RICE™ ORIGINAL NO DRAIN"

Based on the technical data sheet, production process flow diagram, and sample submitted, subject article is a white rice-shaped food preparation, with occasional grey particles from the skin of the konjac root plant. It is made by mixing tapioca starch, konjac flour, carob bean gum, and water, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in cardboard pouches containing 250-g vacuum-sealed plastic bags, subject article is stir-fried or heated in the microwave for one minute before consumption, and is a low-calorie alternative to regular rice.

5 REASONS FOR CLASSIFICATION

Heading 19.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers edible products prepared from manioc starch (tapioca), sago starch (sago), potato starch (farinoca, potato tapioca, potato sago) or from similar starches (arrow-root, salep, yucca, etc.). The products are marketed in the form of flakes, grains, pearls, siftings, seeds or similar forms. They are used for the preparation of soups, puddings or dietetic foods.

In view thereof, subject article is classified under AHTN 2022 subheading 1903.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

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 1901.90.99		23-887
	MFN - 7% ad valorem	3	DATE ISSUED
	ACFTA - Zero		05 January 2024
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"BETTER THAN PASTA™ SPAGHETTI NO DRAIN"

Based on the product specifications, production process flow diagram, and sample submitted, subject article is a yellow spaghetti-shaped food preparation, with occasional grey particles from the skin of the konjac root plant. It is made by mixing tapioca starch, konjac flour, carob bean gum, β-carotene pigment, and water, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in cardboard pouches containing 250-g vacuum-sealed plastic bags, subject article is heated in a pan or microwave before consumption, and is a low-calorie alternative to conventional noodles.

5 REASONS FOR CLASSIFICATION

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

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; 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.





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 2925.29.00		23-948
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		05 January 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"CREATINE MONOHYDRATE"</p> <p>Based on the finished product specifications, raw material specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is pure feed-grade creatine monohydrate ($C_4H_9N_3O_2 \cdot H_2O$) in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons, subject article is added to swine finishing diets at a rate of 50 to 100 g per ton of feeds, as a nutritional supplement to improve pork quality. It has the following chemical structure:</p> <div style="text-align: center;"> </div>
5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.25 of the AHTN 2022 covers carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes imines. Imines, like imides, are characterised by the group =NH, but it is linked to a non-acidic organic radical: ($R_2C=NH$). This includes guanidines. The action of cyanamide on ammonia gives an imino-urea known as guanidine; this can be regarded as derived from urea by replacing the oxygen of the ($>C=O$) group by an imino group (=NH): H_2NCONH_2 to $(H_2N)_2C=NH$ (urea guanidine). Guanidine is also formed in the oxidation of proteins; it can also be obtained synthetically. It is crystalline, colourless and deliquescent.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2925.29.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E", and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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 <i>Marilou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

MASTER COPY**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 3824.99.99		23-949
	MFN - 3% ad valorem	3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"ACITEC LIQUIDO"</p> <p>Based on the product specifications, ingredients list, manufacturing process, certificate of analysis, Certificate of Product Registration (CPR) from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is a feed acidifier in the form of a blue liquid. It is composed of formic acid, acetic acid, propionic acid, ammonium formate, copper, sucrose, sodium chloride, and water. Packed in 1-L plastic bottles; in 5-L and 25-L plastic gallons; and in 1,000-L steel intermediate bulk containers (IBC), subject article is added to feeds or drinking water of swine, poultry, and rabbits at a rate of 1 to 4 kg per ton of feeds, or at 0.5 to 2 mL per liter of drinking water, to achieve the acidification of drinking water in animal nutrition, compensate the physiological shortage of the gastric secretion of hydrochloric acid and digestive enzymes, and to inhibit the growth of mold and bacteria.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fail to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: in line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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		23-952
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		05 January 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"VEGABUTY BAGONG 30"</p> <p>Based on the finished product specifications, product composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing procedure, certificate of analysis, product label, and packing statement submitted, subject article is sodium butyrate coated with hydrogenated vegetable oil. It is in the form of white to off-white microcapsules and is used as a feed additive. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 250 to 1,500 g per metric ton of feeds, to increase the intestinal villi height and to improve the production performance of swine, poultry, and other animals, and as a direct energy source for their intestinal epithelial cells.</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 the complete or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p align="right">MARILOU P. MENDOZA</p> <p align="right">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>





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		23-953
		3	DATE ISSUED
			05 January 2024

4 DESCRIPTION OF GOOD

"PROHEPA LIQUID"

Based on the ingredient declaration sheet, manufacturing procedure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), technical data sheet, certificate of analysis, product label, and photograph of the product submitted, subject article is a liquid supplementary feed for animals. It is composed of choline chloride, sorbitol, magnesium sulphate anhydrous, methionine hydroxy analogue, L-carnitine, potassium sorbate, and water. Packed in 1-L bottles, subject article is added to animal drinking water at a dosage of 0.5 to 1 mL per liter of water, for five to seven consecutive days, to improve the liver metabolism, reduce fat content in the liver, promote the mobilization of deposited fat, and increase fat oxidation in animals.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, 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.

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

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

FOR THE COMMISSION

MARILOU P. MENDOZA
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 0403.20.99		23-957
	MFN - 7% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		05 January 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p>"SIGGI'S® 4% FAT NATURAL"</p> <p>Based on the finished product specifications, manufacturing process flowchart, and photograph of the product submitted, subject article is a ready to consume unflavoured thick yoghurt made from skim milk, cream (from milk), milk solids, and live yoghurt cultures. Containing 4% fat, subject article is packed in 500-g plastic tubs with paper sleeve.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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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 4401.49.00		23-958
	MFN - 3% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		05 January 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"PROCESSED BIOMASS FUEL (PBF)"</p> <p>Based on the technical specifications, composition analysis, safety data sheet, and photograph of the product submitted, subject article is a Solid Recovered Fuel (SRF) consisting mainly of industrial processed wood-based materials, with 90% of the materials having a maximum particle size of 50 mm. Having a gross wet calorific value (GWCV) of 3,582 kilocalories per kilogram, subject article is used as an alternative to fossil fuel in bioenergy power plants and other industrial processes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 44.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, wood waste and scrap, not usable as timber. These materials are used in particular for pulping (manufacture of paper) and in the manufacture of particle board and fibreboard and as fuel. Such waste and scrap includes, saw mill or planing mill rejects; manufacturing waste; broken planks; old crates unusable as such; bark and shavings (whether or not agglomerated in logs, briquettes, pellets or similar forms); other waste and scrap of joinery and carpentry; spent dyewood and tanning wood or bark. The heading also includes wood waste and scrap segregated from construction and demolition waste and not usable as timber.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4401.49.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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>[Signature]</i> <small>Digitaly signed</small></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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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 <p style="text-align: center;">AHTN 2833.25.00 MFN -1% ad valorem ACFTA - Zero RCEP - Zero</p>	2 TCC (AR) NO. <p style="text-align: center;">23-971</p> 3 DATE ISSUED <p style="text-align: center;">05 January 2024</p>
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4 DESCRIPTION OF GOOD <p style="text-align: center;">"UNITED COSUMAX"</p> <p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure feed-grade copper sulfate in the form of a blue crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at various dosages for three to five days, for the treatment of copper sulfate deficiency (which can cause anemia, impaired feather development, and bone deformity in poultry; and slow growth, poor hair and skin conditions, bone fragility, anemia, and impaired breeding performance in swine and cattle).</p>
5 REASONS FOR CLASSIFICATION <p>Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.33 of the AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes copper sulphates. This covers cupric sulphate ($\text{CuSO}_4 \cdot 5\text{H}_2\text{O}$), a by-product of electrolytic copper refining; also obtained by treating copper waste or scrap with a weak solution of sulphuric acid. Blue crystals or crystalline powder, soluble in water. It turns into a white anhydrous sulphate when calcinated, which absorbs water with avidity. Used as a fungicide in agriculture; for preparing spraying mixtures; to prepare cuprous oxide or inorganic copper colours; in dyeworks (for dyeing silk or wool black, purple or lilac); in electrolytic copper refining or copper-plating; as a flotation regulator (for restoring the natural buoyancy of ores); as an antiseptic, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2833.25.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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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 2309.90.19		23-989
	MFN - 35% ad valorem	3	DATE ISSUED
	ACFTA - 35% ad valorem		05 January 2024
	RCEP - 35% ad valorem		

4	DESCRIPTION OF GOOD
	<p align="center">"LUCKY STAR MARINER™ SK NO. 2 FISH FEED"</p> <p>Based on the product specifications, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and photograph of the packaging submitted, subject article is a complete fish feed in the form of light-brown pellets with particle size of 2.5 mm. It is composed of fish meal, squid meal, cereal, krill meal, yeast, and vitamins and mineral premix. Packed in 20-kg biaxially oriented polypropylene (BOPP) nylon bags, subject article is fed directly to fish.</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, to provide the animal with a rational and balanced daily diet (complete feed). The characteristic feature of these preparations is that they contain products from each of the three groups of nutrients described below: (1) "energy" nutrients; (2) "body-building" protein-rich nutrients or minerals; and (3) "function" nutrients. The above three groups of nutrients meet the full food requirements of animals. The mixing and proportions depend upon the animal production in view.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.19, with a Most Favoured Nation (MFN) rate of duty of 35% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 35% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 35% 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</p> <p align="right"><i>Digna signed</i></p> <p align="right"><i>Ma. Lourdes P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA</p> <p align="right">Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-1004
		3	DATE ISSUED
			05 January 2024

4 DESCRIPTION OF GOOD

"APLOMOTEC PLUS"

Based on the product specifications, product composition, certificate of analysis, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the product submitted, subject article is a vitamin and mineral feed premix in the form of a gray powder with a characteristic odour. It is composed of biotin, copper, manganese, zinc, magnesium oxide, and calcium carbonate. Packed in 25-kg aluminium bags, subject article is added to swine feeds at a rate of 1 kg per ton of feeds, as a biotin-based supplement for the prevention of symptoms associated with biotin deficiency, such as flaky and dry skin, hair loss, and cracks and swelling in the hooves.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making the complete or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

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

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 3824.99.99 MFN - 3% ad valorem		23-1005
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	<p>"MICOCID"</p> <p>Based on the technical data sheet, product composition, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the product submitted, subject article is a mycotoxin binder for animal feeds in the form of a grey powder. It is composed of clinoptilolite, sepiolite, bentonite, and milk thistle (<i>Silybum marianum</i>) seeds extract. Packed in 20-kg aluminium bags, subject article is mixed with animal feeds at an inclusion rate of 0.5 to 2 kg per ton of feeds, to reduce the problems derived from the presence of mycotoxins in feeds.</p>

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

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 3824.99.99 MFN - 3% ad valorem		23-1006
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	<p>"MICOCID RS"</p> <p>Based on the technical data sheet, list of ingredients, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the product submitted, subject article is a mycotoxin binder for animal feeds in the form of a greyish powder. It is composed of montmorillonite, sepiolitic clay, kieselgur, mano oligosaccharides, β-glucans, and <i>Silybum marianum</i> plant extract. Packed in 20-kg aluminium bags, subject article is mixed with swine, poultry, and ruminants' feeds at an inclusion rate of 0.5 to 2 kg per ton of feeds, to reduce the problems derived from the presence of mycotoxins in animal feeds.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>

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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 1509.20.10 MFN - 3% ad valorem		23-1009
		3	DATE ISSUED
			05 January 2024

4	DESCRIPTION OF GOOD
	<p>"BORGES® EXTRA VIRGIN OLIVE OIL - ORIGINAL"</p> <p>Based on the technical data sheet, ingredients statement, certificates of analysis, manufacturing process flowchart, and photographs of the product submitted, subject article is a 100% extra virgin olive oil with free acidity (expressed as oleic acid) not exceeding 0.8%. Packed in 250-mL, 500-mL, and 1-L glass bottles, subject article is used as a dressing for different dishes and is also suitable for frying.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 15.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers olive oil and its fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that olive oil is the oil obtained from the fruit of the olive tree (<i>Olea europaea</i> L.). This heading covers, among others, extra virgin olive oil, which is obtained under specific conditions, in particular as regards the handling of the olives prior to processing or the temperature control during processing and storage, which do not lead to any alterations in the oil. As regards its organoleptic characteristics, it is fruity and presents no defects. It has a clear, light yellow to green colour. It is suitable for consumption in its natural state. Extra virgin olive oil has a free acidity expressed as oleic acid not exceeding 0.8 grams per 100 grams and can be distinguished from the other olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1509.20.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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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.
					23-1011
				3	DATE ISSUED
					05 January 2024
	AHTN	In-Quota	Out-Quota		
	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">"KOPIKO® BLANCA"</p> <p>Based on the ingredient declaration, certificate of analysis, manufacturing process flowchart, technical data sheet, and sample packaging layout submitted, subject article is a light-brown powdered coffee preparation with a creamy coffee aroma. It is composed of non-dairy creamer, sugar, instant coffee, artificial flavor, skim milk powder, cocoa powder (less than 0.1%), malt extract powder, and sucralose. Available in 30-g and 58-g twin pack (2 x 29 g) sachets, and in 300-g (10 x 30 g) and 900-g (30 x 30 g) packs, subject article is to be dissolved in hot water before 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 the heading covers, among others, 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>



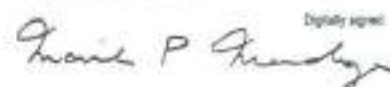
AOCG Memo No. 14-2024 p. 32

2	TCC (AR) NO.
	23-1011

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

Digitally signed:


MARILOU P. MENDOZA
Chairperson

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




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2303.30.00		23-1019
	MFN - 1% ad valorem	3	DATE ISSUED
	AIFTA - Zero		05 January 2024

4	DESCRIPTION OF GOOD
	<p align="center">"RICE DDGS"</p> <p>Based on the product brochure, production process flowchart, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is rice distiller's dried grains with solubles (DDGS) in the form of a medium-brown powder. It is a byproduct of rice fermentation and distillation to produce ethanol. Packed in 50-kg polypropylene (PP) bags, subject article is to be added to feeds of poultry, swine, cattle, and aquaculture as a source of protein.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 23.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, <i>inter alia</i>, brewing or distilling dregs and waste comprise in particular, dregs resulting from the distillation of spirits from grain, seeds, potatoes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2303.30.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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>Digitally signed</i>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>

