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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE

BUREAU OF CUSTOMS

CHARTER Registration
TIME: _____

BY: INM

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

03 APR 2024

CUSTOMS MEMORANDUM ORDER (CMO)
NO. 05-2024

**SUBJECT: RE-ESTABLISHMENT AND RENAMING OF THE INTERIM
TRAINING AND DEVELOPMENT DIVISION (ITDD) INTO
LEARNING AND DEVELOPMENT MANAGEMENT OFFICE (LDMO)**

Introduction.

The Bureau of Customs (BOC) is committed to promoting a culture of professionalism and continuous growth and development among its employees. Enhancement of individual skills, knowledge, and attitude improves not only individual performance, but also increases efficiency and effectiveness of the entire organization.

Since the creation of the Interim Training and Development Division (ITDD) in January 2007 by virtue of Customs Memorandum Order No. 1-2007, the ITDD has been planning and implementing Learning and Development (L&D) programs for BOC personnel without an approved organizational structure and proper division of labor within its operatives.

To improve the ITDD's primary mandate in enhancing the competencies of the Bureau's officials and personnel, it is essential to institutionalize its organizational structure, including its sections and functions.

Furthermore, to capture all aspects of L&D, the ITDD shall be renamed into Learning and Development Management Office (LDMO), under the direct supervision of the Deputy Commissioner for Internal Administration Group (IAG).

Lastly, CMO No. 1 -2007 was repealed by CMO No. 04-2022 entitled "*Training and Continuing Education Program for BOC Personnel under the Customs Trainings Institute*", revoking the creation of the ITDD.

Section 1. Scope. This order applies to all officials, employees, and personnel under Contract of Service who are assigned and will be assigned to LDMO. The same shall apply to all administrative officers designated as Local Training Officers of their respective group or collection district.

Page 1 of 8 of CMO No. 05-2024



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Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

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MARGARET G. MANALAYSAY
Administrative Officer V

Section 2. Objectives. This Order is being issued to:

- 2.1 Re-establish and rename the ITDD into LDMO;
- 2.2 Ensure proper integration of rules, roles, and responsibilities among the officials, employees, and personnel under Contract of Service complementing the LDMO;
- 2.3 Establish a clear authority-responsibility relationship and develop a system of work accomplishment;
- 2.4 Guarantee effective and efficient goal achievement and increase organizational efficiency and effectiveness.

Section 3. Definition of Terms.

- 3.1 **Competencies** – shall refer to observable, measurable, and vital skills, knowledge, and attitudes that are translations of capabilities deemed essential for organizational success.
- 3.2 **Continuing Professional Development (CPD)** – shall refer to the program of the Professional Regulations Commission (PRC) that encourages professionals to learn something new, refresh existing knowledge, improve skills, or simply keep up to date with the latest developments within their profession.
- 3.3 **Curriculum** – shall refer to a standard-based sequence of planned courses for career advancement, supported by a Program of Instruction per course.
- 3.4 **Learning and Development (L&D) Programs** – shall refer to activities that aim to improve group and individual performance through training, seminars, workshops, cascading sessions, coaching and mentoring, internship, scholarships and other similar activities.
- 3.5 **L&D Impact Survey** – shall refer to the document that is submitted bi-annually to LDMO designed to determine if the newly acquired skills, knowledge, or attitude are being used in the everyday environment of the learner.
- 3.6 **L&D Program Evaluation** – shall refer to the form accomplished by the training participants to evaluate the conduct of an L&D Program. It measures the participant's evaluation of the L&D program objectives content, resource persons, training materials and facilities.



- 3.7 L&D Track** – shall refer to the curriculum model of the BOC with seven (7) career tracks based on the functional areas of the Philippine Customs administration.
- 3.8 Learning Needs Analysis (LNA)** – shall refer to a structured process that assesses what knowledge, skills and attitude are necessary to perform effectively in a job role. The aim is to find gaps in performance, as aligned with the organizational needs, and map those gaps to provide the right learning and development intervention.
- 3.9 Local Training Officers** – shall refer to designated Administrative Officers from each group and collection districts of the BOC mandated to implement L&D programs for their group / district.
- 3.10 Online Learning Portal (OLP)** – shall refer to a software application developed to automate the delivery of L&D programs and administer online modules.
- 3.11 Pool of Trainers** – shall refer to a group of individuals who have advanced knowledge and experience in a particular functional area, tapped to share their knowledge to support the needs of the organization.
- 3.12 Post-L&D Report** – shall refer to the document submitted by the ITDD and Local Training Officers of groups and collection districts to the Office of the Commissioner after the conduct of an L&D program. The Post-L&D Report should reflect the summary of the conducted L&D program from the perspective of the organizer. Components of the report should include results and summary of the Post-Participation Report and L&D program evaluation submitted by the participants.
- 3.13 Post-Participation Reports** – shall refer to the document submitted by the participants of an L&D program after its conduct to evaluate their experience and learnings that could help them in the performance of their duties. Participants are also encouraged to write recommendations for the LDMO and the BOC based on their learnings and insights.
- 3.14 Program of Instruction (POI)** – also called module, shall refer to the document which contains the content of an L&D Program including its description, learning objectives, learning strategies, subject and specific topics, schedule of activities, requirements, and resources.



Section 4. Core Functions.

- 4.1** Establish policies concerning L&D matters of the BOC;
- 4.2** Design and develop POI / modules and training materials for each functional area of the Philippine Customs administration;
- 4.3** Lead in the facilitation of local trainings, seminars, workshops, among others, and coordinate with concerned offices under Groups and Collections Districts relative to the conduct of such;
- 4.4** Coordinate with other government agencies, private entities, external training providers, for other L&D programs, scholarship, and fellowship opportunities apart from the ones provided by the BOC;
- 4.5** Coordinate with the External Affairs Office (EAO) for the processing and conduct of international capacity building program invitations;
- 4.6** Harmonize L&D program offerings with the Philippine Tax Academy - Customs Institute (PTA - CI) regarding the implementation of their programs while ensuring non-duplications of program offerings; and
- 4.7** Manage the operation of the Customs Capacity Building Center, when created.

Section 5. Supervisory: Role, Duties and Responsibilities of the Head and Assistant Head.

- 5.1** Plan, program, and distribute work;
- 5.2** Motivate, train, and develop employees;
- 5.3** Review and evaluate the performance of employees;
- 5.4** Maintain morale and discipline among employees;
- 5.5** Develop cooperative and well-coordinated workforce; and
- 5.6** Coordinate and cooperate with other organizational units within the agency.



Section 6. Sections.

6.1 Planning and Policy Development Section

- 6.1.1 Develop the Bureau's annual centralized L&D plan that is aligned with the vision, mission, core values, and strategic direction of the BOC;
- 6.1.2 Assist the groups and ports of the Bureau in the development of their particular annual L&D plan and commitment;
- 6.1.3 Harmonize BOC L&D program offerings with the PTA-CI;
- 6.1.4 Conduct an annual LNA with the Local Training Officers of the groups and ports prior to the development of the annual L&D plans;
- 6.1.5 Monitor and evaluate the current L&D programs being implemented;
- 6.1.6 Develop programs and incentives for the BOC Pool of Trainers; and
- 6.1.7 Review and update, if necessary, all policies and guidelines related to the implementation of L&D programs of the Bureau.

6.2 Curriculum and Training Materials Development Section

- 6.2.1 Design and develop POI / modules and training materials, including power point presentations, quizzes, and examinations, among others, for each functional area of the Philippine Customs Administration with the assistance of the BOC Pool of Trainers;
- 6.2.2 Manage and maintain the BOC Online Learning Portal (i.e., registration and enrollment of employees, uploading of online modules, password resetting, among others);
- 6.2.3 Search and coordinate with outsource training providers for subject matters falling outside the expertise and mandates of the Bureau; and
- 6.2.4 Process the accreditation of BOC as CPD program provider with the PRC.



6.3 Training Delivery and Coordination Section

- 6.3.1 Lead in the facilitation of all trainings, seminars, workshops, symposiums, etc.;
- 6.3.2 Prepare pre- and post-activity materials: attendance sheet, registration form, evaluation form, reimbursement of expenses, etc. (checklist for pre- and post-activity attached as **Annex A**);
- 6.3.3 Coordinate with the members of the BOC Pool of Trainers with regard to their availability and interest to act as resource person;
- 6.3.4 Coordinate with Local Training Officers of groups and ports for the nomination and participation of personnel in L&D programs;
- 6.3.5 Coordinate with other government agencies, and private entities, for the conduct of other L&D programs, application, or nomination to scholarship and fellowship opportunities apart from the ones provided by the BOC;
- 6.3.6 Coordinate with EAO for the processing and conduct of international capacity building program invitations; and
- 6.3.7 Process the approval of Customs Personnel Orders (CPOs) of L&D programs subject for execution and commencement.

6.4 Administrative, Logistics, and Support Section

- 6.4.1 Handle all concerns relative to office supplies and equipment management and inventory and facilities maintenance and management;
- 6.4.2 Process all logistical needs for the implementation of L&D programs (i.e., training venue, meals / catering, accommodation, service vehicle, among others);
- 6.4.3 Supervise the creation, receipt, maintenance, storage, use and disposition of office records, including not limited to certificates of completion and appreciation, monitoring and evaluation tools, personnel records, etc.; and
- 6.4.4 Manage the production and reproduction of training materials under the supervision of the Curriculum Development Section.



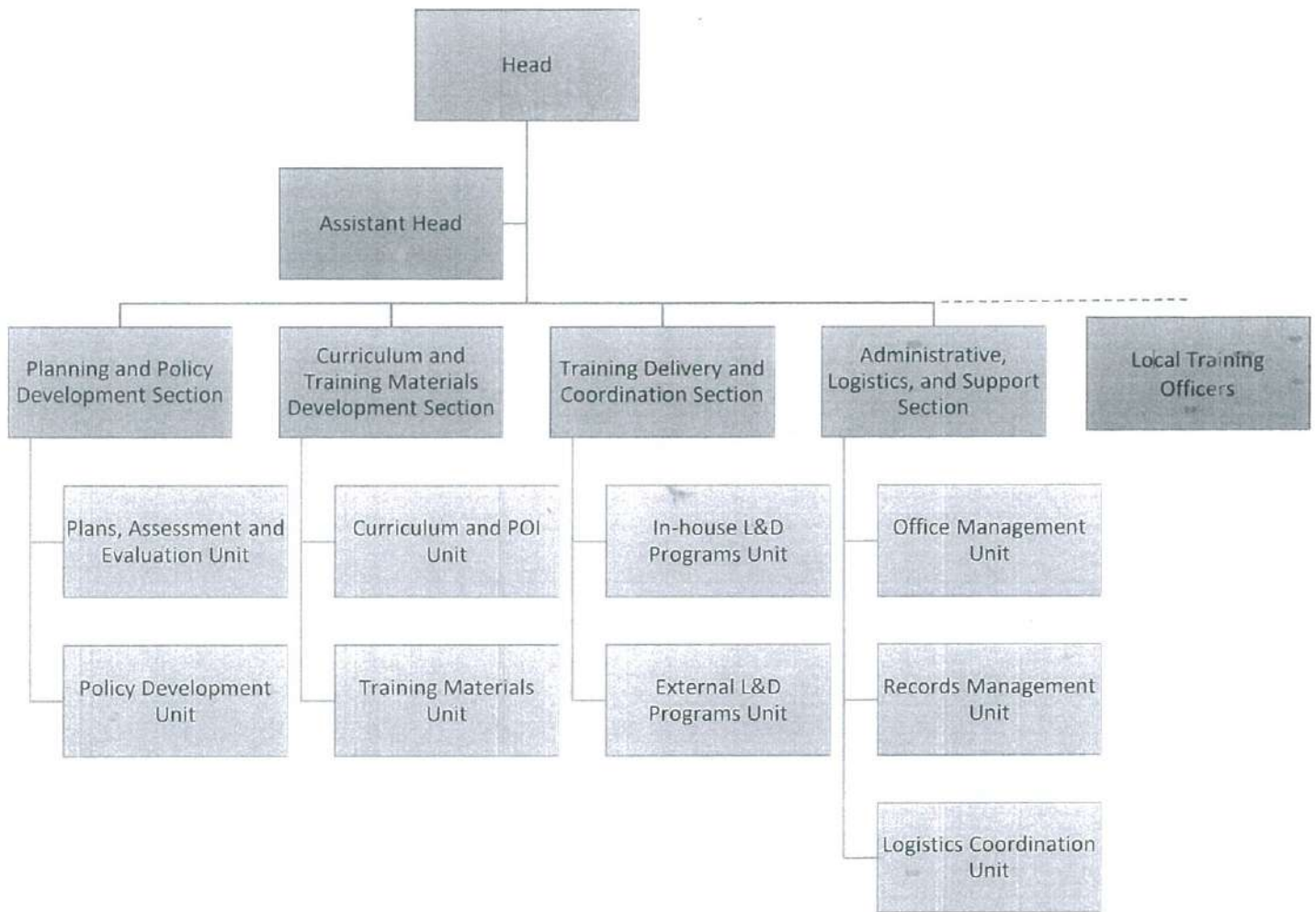
Section 7. Duties and Obligations of Local Training Officers. The following are the duties and obligations of a local training officer:

- 7.1** Conduct LNA in their Collection Districts / Group in coordination with the LDMO;
- 7.2** Develop an "Annual L&D Plan and Commitment" for their Port / Group based on the results of the LNA;
- 7.3** Coordinate with LDMO in the implementation of their Annual L&D Plan (e.g., Request signature and approval of CPO, request for budget allocation for the training, provision of Program of Instruction (syllabus), among others);
- 7.4** Coordinate directly with the members of the BOC Pool of Trainers, outsource lecturers and/or external training providers relative to the conduct of the Ports / Groups' L&D Plan;
- 7.5** Distribute CPOs and other communications related to L&D programs to concerned personnel in their Port / Group;
- 7.6** Prepare pre- and post-activity materials: attendance sheet, registration form, evaluation form, reimbursement of expenses, etc. with regard to the conduct of their L&D programs;
- 7.7** Actual facilitation of the L&D programs of the Port / Group (ex. hosting, assisting of resource persons, etc.);
- 7.8** Coordinate with LDMO all L&D related invitations received from external training providers and organizations;
- 7.9** Prepare and submit Post-L&D report, consolidated Post-participation Reports from the participants and the consolidated evaluation forms to LDMO after the conduct of an L&D program for issuance of Certificates of Completion by LDMO; and
- 7.10** Perform other related functions as may be necessary.

The LMDO shall issue a corresponding Customs Special Order annually for the renewal of the designation of the Local Training Officers.



Section 8. Organizational Structure.



Section 9. Saving Clause. All other orders and issuances, not inconsistent with the provisions of this order, shall remain valid unless the same will be repealed or amended accordingly.

Section 10. Repealing Clause. This Order hereby repeals CMO No. 04-2022 and other customs issuances that are inconsistent herewith.

Section 11. Separability Clause. If, for any reason, any part or provision of this CMO is declared invalid, the other parts or provisions hereof which are not affected thereby shall remain in full force and effect.

Section 12. Effectivity. This Order shall take effect immediately and shall last until the LDMO has been permanently created under a law.

BIENVENIDO Y. RUBIO
Commissioner



APR 01 2024



ANNEX A
LEARNING AND DEVELOPMENT ACTIVITY MANAGEMENT CHECKLIST

Before Activity

CONCERNS	PARTICULARS	Done	Not Done	REMARKS
1. COMMUNICATIONS				
a. Discussion of implementation of the Approved L&D Plan / L&D Request / L&D Invitation				
	Review the L&D request / invitation (course description, objectives, target participants, budget, etc.)			
	<i>*if not included in the training plan*</i> Review / draft the Program of Instruction / Module of the course to be implemented			
b. Preparation of documents:				
	List of Participants (with approved Nomination Form from the Port/Office Admins signed by the District Collector/Chief)			
	Coordination with the Resource Persons, including formal invitation			
	Draft Disposition Form (requesting approval of the commencement of training, budget, and personnel order)			
	- Canvass at least three (3) service providers (Venue/Meal/Accommodation)			
	- Computation of budget and resource requirements			
	- Customs Personnel Order for Participants and for Resource Speakers, if personnel of the Bureau			
	Indorsement/Memo and Technical Specifications regarding logistical needs to General Services Division			
c. Follow-up / Confirmation of the Resource Persons and Participants to the L&D intervention				



2. LOGISTICS

a. L&D Venue

Venue reservation / Pencil Booking
 Room layout (banquet, board meeting, classroom, etc.)
 Internet Connection
 Electricity Charge
 Lighting & ventilation
 Space for Catering
 Secretariat's Area
 Registration Area
 Comfort Room for male and female
 Prayer Room
 Fire Exit

b. Training Equipment, etc.

Sound system
 Microphone / Lapel
 Extra Laptop
 Pointer / Clicker
 Projector
 Wide screen
 Whiteboard / Eraser / Whiteboard
 Marker
 Flagpole
 Lectern / Podium
 Extension Cords
 Webcam / Camera

c. Transportation and Accommodation

Accommodation and transportation of resource persons and facilitators, including flight booking and baggage allowance (training supplies)

- Air & Land Transportation
- Coordination w/ Local LGU (travel Restrictions)
- Room assignment

Accommodation and transportation of participants, including flight booking

- Air & Land Transportation
- Coordination w/ Local LGU (travel Restrictions)
- Room assignment



Coordinate schedule of travel of resource persons and / participants
Storage and logistical requirements for high risk/ fragile / high value equipment of the bureau used for training (ex. Drug analyzers, cameras, ammunitions, fuel, etc.)

d. Meals

Requirements (AM snack / PM snack / Lunch)
Menu (Special dietary needs)
Flowing coffee/ water/ tea
Candies, nuts, chips (during sessions)

3. CONDUCT OF TRAINING

a. Training Aids, Supplies and Materials

Necessary training materials to be requested from the General Services Division

Speaker's profile for introduction

Participant's Training Kit

- i. Envelope
- ii. Pen
- iii. Notebook
- iv. Book/s
- v. Handout/s
- vi. Training Identification Card
- vii. Link for Online Registration and After-Training Requirements (Post-Participation Report, Evaluation and Impact Survey)

Learning Aids:

- i. Handouts / Reading Materials
- ii. Books /
- iii. Power Point Presentations

Activity and Exam Kits (e.g., icebreakers, pre-test, and post-test)

Other L&D Materials

- i. Backdrop
- ii. Invocation
- iii. National Anthem



- iv. Frontliners Commitment to Service
- v. Panunumpa ng Kawani ng Gobyerno
- vi. House Rules
- vii. Attendance Sheet
- viii. Registration Form
- ix. Name Plate
- x. Certificate of Appreciation and Completion
- xi. Mabunying Aduana
- xii. BOC Informational Videos & other Training Videos

During Activity

CONCERNS	PARTICULARS	Done	Not Done	REMARKS
a. Venue Preparation	Assigning of Seats Distribution of Training Kits			
b. Registration	Welcoming and ushering of participants Registration of participants			
c. L&D Proper	Opening Program <ul style="list-style-type: none"> i. Prayer & National Anthem ii. Panunumpa ng Kawani ng Gobyerno & Frontliner's Commitment to Service iii. Introduction of the Course and the Participants iv. Recognize Presence of Officials *if applicable* v. Opening Remarks vi. House Rules vii. In case of emergency, 			



*explanation of
evacuation plan of
the bldg.*

Ice-breaker Activity
Introduction of Resource
Speaker/s
Assisting of Resource Speaker
during L&D
Energizers
Closing Program:
i. *Closing Remarks*
ii. *Mabunying Aduana*

d. Documentation

Tape recording / transcribing
proceedings
Taking of minutes / notes
Photo-ops

e. Supervision of Catering Services

**f. Distribution and collection of
Evaluation Forms**

**g. Administrative reminders regarding
course requirements (PPR, Evaluation
Forms, etc.)**

**h. Awarding of Certificates of
Appreciation to the Resource Speakers**

After Activity

CONCERNS	PARTICULARS	Done	Not Done	REMARKS
a. Ensuring cleanliness of the venue after the activity				
b. Inventory of supplies / materials after the day's session				
c. Post L&D Documents	Submission of actual list of attendees for recording in the database of training participants Liquidation of expenses Payment of suppliers Processing and analyzing results of the L&D evaluation			



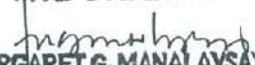
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Drafting and submission of
Post-Learning and
Development Report
Consolidation of submitted
PPR and checking of
compliance with the standard
training requirements
(attendance / exam)
Dissemination of Certificate
of Completion to the
participants, including copies
to be filed at the HRMD

***d. Proper filing of L&D-related
documents for reference (hard copy
and soft copy)***

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MARGARET G. MANALAYSAY
Administrative Officer V

Page 6 of 6 of CMO No. 05-2024 (Annex A)



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15 March 2024

CUSTOMS MEMORANDUM CIRCULAR
NO. 45-2024

TO : ALL DEPUTY COMMISSIONERS
ALL SERVICE DIRECTORS
ALL DISTRICT AND SUB-PORT COLLECTORS
ALL OTHERS CONCERNED

SUBJECT : IMPLEMENTATION OF THE DEPARTMENT OF TRADE AND
INDUSTRY ADMINISTRATIVE ORDER NO. 22-16 SERIES OF
2022

This has reference to the attached letter dated 12 February 2024 from Atty. Amanda Marie F. Norgales, Assistant Secretary and Supervising Head, Consumer Protection Group, Department of Trade and Industry (DTI) requesting all District Collectors and Sub-Port Collectors of the Bureau of Customs (BOC) to require all importers of **Vaporized Nicotine and Non-Nicotine Products** covered by Republic Act No. 11900 to present a Certificate of Conditional Release (CCR) duly issued by the Bureau of Philippine Standards (BPS), prior to the release of the imported commodities from the BOC, to wit:

"All manufacturers and importers of the covered products shall apply for product registration and certification with the BPS by submitting information demonstrating conformity with the technical regulations set by the office.

Only BPS registered and certified Vaporized Nicotine and Non-Nicotine Products, their devices, and Novel Tobacco Products with the applicable graphic health warning may be sold to the general public. X x x."

Moreover, you are also directed to submit an electronic weekly report to the Port Operations Service, Assessment and Operations Coordinating Group, through pocd@customs.gov.ph starting **01 March 2024** using the attached template (**Annex "A"**), together with the scanned copies of the CCR.

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



MAR 19 2024



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CMC No. 45 - 2024



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Port of _____
Period _____

Entry No.	Consignee	Broker	BL No.	No. of Containers	Country of Origin	Selectivity	Description	HS Code	Duties and Taxes (Php)	ICC or COE Control No.

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CMC NO. 45-2024



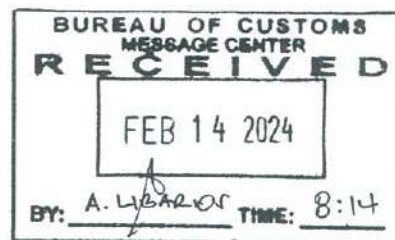
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12 February 2024

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs
G/F OCOM Bldg.
Port Area, Manila
E-mail: boc.ocom@customs.gov.ph



Dear Commissioner Rubio:

This has reference to the implementation of the Republic Act (RA) No. 11900 or the "Vaporized Nicotine and Non-Nicotine Products Regulation Act" which lapsed into law on 25 July 2022.

Under RA 11900, it was declared the policy of the State to enact a balanced policy whereby novel consumer products are properly regulated in order to protect the citizens from the hazards of regulated, unregulated and substandard Vapor Products and Heated Tobacco Products. For this purpose, the said law mandates the regulation of the importation, assembly, manufacture, sale, packaging, distribution, use, advertisement, promotion and sponsorship of Vaporized Nicotine and Non-Nicotine Products, and their devices, and Novel Tobacco Products.

The Implementing Rules and Regulations (IRR) of RA 11900, through the DTI Department Administrative Order (DAO) No. 22-16 Series of 2022, provided an eighteen (18)-month transitory period for manufacturers, distributors, importers and retailers of Vaporized Nicotine and Non-Nicotine Products to comply with the law's requirements on product standards and product registration (certification). However, the rest of the executory provisions took effect immediately upon issuance of the IRR on 05 December 2022.

In order to ensure that incoming importations of Vaporized Nicotine and Non-Nicotine Products are complying with the requirements of RA 11900 and its IRR, it is deemed necessary to subject these commodities to the inspection and verification of our Bureau of Philippine Standards (BPS). As such, the DTI, through its Consumer Protection Group, intends to strengthen its coordination with the BOC, being the first line of defense of the country against smuggling and other frauds committed against applicable laws.

In view thereof, the DTI Consumer Protection Group requests the BOC to instruct all of its district and support collectors to require all importers of Vaporized Nicotine and Non-Nicotine Products covered by RA 11900 to present a **Certificate of Conditional Release** duly issued by the BPS prior to the release of the imported commodities from the BOC.

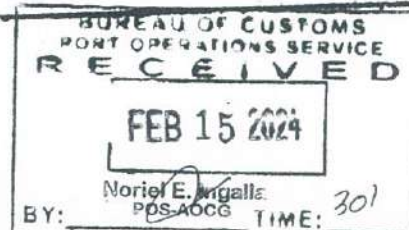
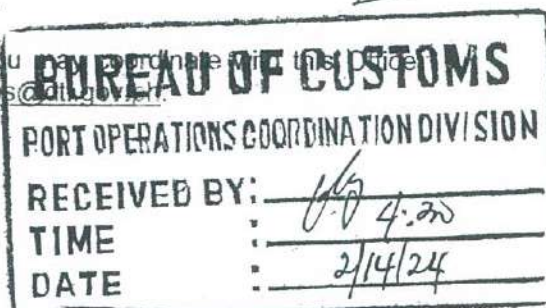
For further assistance and concerns regarding this matter, you may coordinate with this Office through e-mail cpg@dti.gov.ph or to the BPS through e-mail bps@dti.gov.ph.

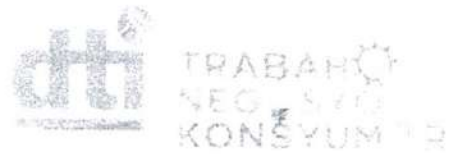
Thank you for the usual support and cooperation.

Sincerely,

ATTY. AMANDA MARIE F. NOGRALES
Assistant Secretary and Supervising Head
Consumer Protection Group

CONSUMER PROTECTION GROUP





Department Administrative Order No. **22-16**
Series of 2022

**IMPLEMENTING RULES AND REGULATIONS OF REPUBLIC ACT NO. 11900 OR
"THE VAPORIZED NICOTINE AND NON-NICOTINE PRODUCTS REGULATION ACT"**

Pursuant to Section 24 of Republic Act No. 11900 (RA11900) the following Implementing Rules and Regulations (IRR) are hereby promulgated and adopted for the guidance, information, and compliance of all concerned:

**RULE I
PRELIMINARY PROVISIONS**

Section 1. Title. This Department Administrative Order (DAO) shall be referred to as "The Implementing Rules and Regulations of Republic Act No. 11900, or the Vaporized Nicotine and Non-Nicotine Products Regulation Act".

Section 2. Scope. This IRR shall apply to any person, natural or juridical, that is engaged in the importation, assembly, manufacture, sale, packaging, distribution, advertisement, promotion, and sponsorship of Vaporized Nicotine and Non-Nicotine Products, and their devices, and Novel Tobacco Products, whether locally manufactured or imported, in an online or offline platform, or purchase or use of the same, as well as to all those responsible for ensuring compliance on public use and in Designated Vaping Areas.

Section 3. Coverage. This IRR shall cover the following products:


- a. Vapor Products or Vapor Products Refills;
- b. Vapor Product Devices;
- c. HTP Consumables;
- d. HTP Devices; and
- e. Novel Tobacco Products.

**RULE II
DECLARATION OF POLICY**

It is hereby declared the policy of the State to protect and promote the right to health of the people and instill health consciousness among them.

It is further declared the policy of the State to enact a balanced policy whereby these novel consumer products are properly regulated using internationally accepted product standards in order to protect the citizens from the hazards of regulated, unregulated and substandard Vapor Products and Heated Tobacco Products.

TIRED FROM PHOTOCOPY


ROSALINDA ISABEL P. ISMAIL
Head, Records Section
Department of Trade and Industry

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CMC NO. 45-2024

For this purpose, the government shall regulate the importation, assembly, manufacture, sale, packaging, distribution, use, advertisement, promotion and sponsorship of Vaporized Nicotine and Non-Nicotine Products, and their devices, and Novel Tobacco Products in order to promote a healthy environment, protect the citizens from any potential hazards of these novel consumer products, reduce the harm caused by smoking, and ensure that the sale to minors and the illicit trade of Vaporized Nicotine and Non-Nicotine Products, and their devices, and Novel Tobacco Products in the country are prevented.

RULE III DEFINITION OF TERMS

For purposes of this IRR, the following terms are defined:

1. **Advertising** – the business of conceptualizing, presenting, making available and communicating to the public, through any form of mass media, any fact, data or information about the attributes, features, quality or availability of consumer products, services or credit. For the purpose of RA11900 and this IRR, advertising shall be understood as Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products advertising and shall not include non-promotional communication intended for informational purposes only.
2. **Buffer Zone** – a ventilated area between the door of a Designated Vaping Area (DVA) not located in an open space and the non-DVA area.
3. **Celebrity** – any natural person who, by his or her accomplishments or fame, or by reason of his or her profession or calling, gives the public a legitimate interest in his or her doings, affairs and character. The term includes anyone who has arrived at a position where public attention is focused upon him or her as a person, such as, but not limited to, actors, athletes and other sports personalities, war heroes, famous inventors, social media influencers and explorers among others.
4. **Child-resistant** – the type of containers that can be opened only by operating, puncturing or removing one of its functional and necessary parts using a tool that is not supplied with the container and comply with the existing standards on child-resistant packaging.
5. **Designated Vaping Area (DVA)** – an assigned indoor or outdoor area where the use of Vaporized Nicotine and Non-Nicotine Products shall be allowed.
6. **Distributor** – any entity to whom Vaporized Nicotine and Non-Nicotine Products, or their devices, or Novel Tobacco Products is delivered or sold for purposes of distribution in commerce, except that such term does not include a manufacturer, retailer or common carrier of such product.
7. **Floor Price** – the minimum price of Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products, taking into account the sum of their excise tax, value-added tax and a reasonable production cost.
8. **Heated Tobacco Products (HTPs)**, also referred to as **Heated Tobacco Product (HTP) Consumables** or **Heat-Not-Burn Product Consumables** – tobacco products that are intended to be consumed through heating tobacco, either electronically or

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Head, Reports Section
Department of Trade & Industry

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through other means, sufficient to release an aerosol that can be inhaled, without combustion of the tobacco. HTP Consumables or Heat-Not-Burn Product Consumables may also include liquid solutions and gels that are part of the product and are heated to generate an aerosol. HTPs may or may not operate by means of an HTP Device.

9. **Heated Tobacco Product Device or HTP Device** – the component or combination of components of an HTP System intended to be used in combination with HTP Consumables that generate an aerosol without combustion.
10. **Heated Tobacco Product System or HTP System** – an HTP Consumable and HTP Device that are intended to be used together as a system.
11. **Manufacturer** – an establishment engaged in any and all operations involved in the production of Vaporized Nicotine and Non-Nicotine Products, or their devices, or Novel Tobacco Products, including preparatory processing, compounding, formulating, filling, refilling, packaging, repackaging, altering, ornamenting, finishing and labeling for the purpose of its storage, sale or distribution.
12. **Medicinal or Therapeutic Claims** – explicit statements made on any product presented as having properties for directly treating, curing, alleviating, or preventing diseases or disorders in persons.
13. **Minor** – any person below eighteen (18) years old.
14. **Nicotine** – nicotinic alkaloids, including any salt or complex of nicotine, whether derived from tobacco or synthetically produced.
15. **Nicotine Mixture** – the nicotine containing liquid, solid or other non-tobacco substance in the product.
16. **Nicotine Shots** – nicotine in liquid or any other form or substance that is added to or mixed with Vapor Product Refills or cartridges that has the effect of increasing the dosage or nicotine concentration in a refill or cartridge.
17. **Novel Tobacco Products** – all non-combusted substances in solid or liquid form, and innovations, either made partly of tobacco leaf as raw material or containing nicotine from tobacco, intended to be used as a substitute for cigarettes or other combusted tobacco products.
18. **Package** – packs, boxes, cartons, or containers of any kind in which Vapor Products or HTPs, or Novel Tobacco Products are contained when offered for sale to consumers.
19. **Point-of-Sale** – any location, physical or online, where an individual can purchase Vaporized Nicotine and Non-Nicotine Products and their devices, or Novel Tobacco Products, which may include a product testing area.
20. **Principal display surface** – the panel of the package that faces the consumer when displayed for sale.
21. **Product Demonstration** – the testing of an HTP System or Vapor Product System, or Novel Tobacco Product conducted by a trained product expert who shall explain the

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 Department of Public Health

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characteristics, operation and maintenance of the product for the purpose of informing and familiarizing a prospective buyer, who is of legal age for the purpose of RA11900 and this IRR

22. **Product Registration** – the Certificate issued by the Bureau of Philippine Standards (BPS) in accordance with Technical Regulations.
23. **Product Statement** – an explicit communication to consumers in the product label or marketing which pertains to product performance attributes or an objective description of the contents of the product, quantity of chemicals produced, or how a product works or operates.
24. **Promotion** – an event or activity organized by or on behalf of a Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product manufacturer, importer, distributor, or retailer with the aim of promoting a brand of a Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product, which event or activity would not occur if not for the support given to it by or on behalf of the Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product manufacturer, importer, distributor, or retailer. This includes the paid use of Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products bearing the brand names, trademarks, logos, and the like by performers in movies, television and other forms of entertainment as well as in other live promotional events such as fairs, trade shows, concerts, and similar events. For the purpose of RA11900 and this IRR, promotion shall be understood as Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product promotion.
25. **Promotional** – the act of publicizing a product to an individual, group or the general public, or promoting awareness of the product brands, for the sole purpose of increasing sales.
26. **Reduced Risk Statement** – an explicit communication to consumers in the product label or marketing materials which states that the product presents less risk of harm to the user's health or is less harmful to the user's health than continued smoking of combustible cigarettes
27. **Refill** – a container for holding electronic liquid or Nicotine Mixture
28. **Retailer** – any entity which sells or offers to sell any Vaporized Nicotine and Non-Nicotine Products or their devices, or Novel Tobacco Products directly to an individual, group or the general public.
29. **Sponsorship** – any public or private contribution, whether in cash or in kind, from a third party, in relation to an event, team, or activity made with the aim of promoting a brand of Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product, which event, team or activity would still exist or occur without such contribution. For the purpose of RA11900 and this IRR, sponsorship shall be understood as Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product sponsorship
30. **Standard** – a document approved by a recognized body that provides, for common and repeated use, rules, guidelines, or characteristics for products or related processes and production methods, with which compliance is not mandatory

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- 31 **Tamper-resistant** – the type of packages constructed such that it has one or more indicators or barriers to entry which, if breached or missing, can reasonably be expected to provide visible evidence that the product or its packaging has been opened, or otherwise comply with standards on tamper-resistant packaging.
- 32 **Technical Regulation** – a document that lays down product characteristics or their related processes and production methods, including the applicable administrative provisions, with which compliance is mandatory.
- 33 **Vapor Products**, also referred to as **Vapor Product Refills** – the liquid, solid, or gel, or any combination thereof, which may or may not contain nicotine, that is transformed into an aerosol without combustion by a Vapor Product Device.
- 34 **Vapor Product Device** – a device or a combination of devices used to heat a Vapor Product, to produce an aerosol, mist, or vapor that users inhale. These may include combinations of a liquid solution or gel that are heated and transformed into an aerosol without combustion through the employment of a mechanical or electronic heating element, battery, or circuit, and includes, but is not limited to, a cartridge, a tank, or a device without a cartridge or tank.
- 35 **Vapor Product System**, also referred to as **electronic nicotine or non-nicotine delivery systems** – the specific combination consisting of the Vapor Product Refill and Vapor Product Device which, based on the information made available to the consumer by the provider, are intended to be used together.
- 36 **Vaporized Nicotine or Non-Nicotine Products** – both Heated Tobacco Products and Vapor Products, as defined herein, which are novel consumer goods that generate a nicotine-containing or non-nicotine-containing aerosol without combustion.

RULE IV REQUIREMENTS ON PRODUCT PACKAGING

All Vapor Product Refills, HTP Consumables, and Novel Tobacco Products shall comply with the following packaging requirements.

Section 1. Health Warnings

- a. The unit packaging or any outside consumer packaging of Vapor Product Refills, HTP Consumables, or Novel Tobacco Products shall bear the following health warnings:
1. A highly visible, full-color graphic health warning prescribed under Republic Act No. 10643, or "The Graphic Health Warnings Law", consistent with the textual health warning required herein, which shall be printed on fifty percent (50%) of the principal display surfaces of Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products and shall occupy fifty percent (50%) of the front and fifty percent (50%) of the back panel of the packaging, and
 2. A textual health warning which states: (1) For products that contain nicotine


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"This product is harmful and contains nicotine which is a highly addictive substance. It is not recommended for use by nonsmokers." and

For products that do not contain nicotine

"This product may contain a substance that is harmful. It is not recommended for use by nonsmokers."

The textual warning shall use no more than twenty percent (20%) of the entire area of the graphic health warning and shall appear in clearly legible type and in contrast by typograph, layout and color, without the use of any border, frame or any other design that will effectively lessen the size of the textual warning.

- b. Nothing shall be printed or applied on a location where the health warning is likely to be obscured or covered, in part or in whole.
- c. No part of the warning may be obliterated, obscured, folded, severed or become unreadable when the package is opened or closed or when a wrapper on the package is removed; and
- d. The Department of Health (DOH) shall issue the template, as well as the guidelines with respect to the specific picture, design, or content of the information, format, and specifications relating to the graphic health warning that must appear on the product packaging.

Section 2. Fiscal Marking

- a. Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products for Domestic Sale

The internal revenue fiscal marking requirements under Republic Act No. 8424 (RA8424), or the "National Internal Revenue Code of 1997", as amended, and other related regulations, whenever applicable, shall be complied with; *Provided*, that Vapor Product Refills, HTP Consumables or Novel Tobacco Products manufactured or produced in the Philippines for domestic sales or consumption shall only be in such packages and bear such marks or brands as prescribed by the Bureau of Internal Revenue (BIR); *Provided further*, that goods of similar character imported into the Philippines shall likewise be packed and marked in such manner as may be required by the BIR and that in no case shall Vapor Product Refills and/or HTP Consumables intended or offered for export shall be distributed in the local market.

- b. Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products for Export

Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products intended or offered for export shall only be subject to the requirement that one (1) side panel of any box or packaging of any form that is used to store or hold containers, reams or cartons, or any other Vaporized Nicotine and Non-Nicotine Product and Novel Tobacco Product packaging for shipping or transport, and one (1) side panel of each

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packaging primarily intended for retail sale to consumers, shall contain the following markings and information: "For sale only in", "Made under authority of", tax number assigned by the BIR to the domestic manufacturer that exports these products, and fiscal and regulatory marking requirements of the country where the products will be ultimately sold.

The BIR may allow different and distinct packaging markings requirement for Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products produced or manufactured in the Philippines intended or offered for export to comply with the laws, rules, regulations, and issuances of the country where the Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products will be ultimately sold

Section 3. Tamper-resistant and Child-resistant Design.

The receptacles of Vapor Product Refills shall be child-resistant, tamper-resistant, and shall be protected against breakage and leakage

Non-refillable receptacles shall not be tampered with and refilled

RULE V

SALE OF VAPORIZED NICOTINE AND NON-NICOTINE PRODUCTS, THEIR DEVICES, OR NOVEL TOBACCO PRODUCTS


Section 1. Minimum Age Sales and Purchase. The minimum allowable age for the purchase, sale or use of Vaporized Nicotine and Non-Nicotine Products, their devices, or Novel Tobacco Products shall be eighteen (18) years old

It shall not be a defense for the person selling or distributing that he or she did not know or was not aware of the real age of the purchaser. Neither shall it be a defense that he or she did not know nor had any reason to believe that the product was for the consumption of a person below eighteen (18) years of age

Section 2. Proof-of-Age Verification. Retailers shall ensure that no individual below eighteen (18) years of age is allowed to purchase Vaporized Nicotine and Non-Nicotine Products, their devices, or Novel Tobacco Products. It shall be the responsibility of retailers to verify the age of buyers. For this purpose, the presentation of any valid government-issued identification card exhibiting the buyer's photograph and age or date of birth shall be required. Retailers shall ensure direct delivery only to individuals who must be eighteen (18) years old and above

Section 3. Business Registration Prior to Marketing and Sale.

- a. **Online Trade.** E-marketplaces, e-commerce platforms, selling facilities embedded in social media websites/applications, and/or other similar selling platforms shall only allow DTI and BIR duly-registered distributors, merchants or retailers of Vaporized Nicotine and Non-Nicotine Products, their devices, and Novel Tobacco Products to sell in their website or platform pursuant to Section 19 of RA11900. *Provided*, that the BIR and local government unit registration shall be separate from the DTI business name registration, registration with the Securities and Exchange Commission (SEC), or registration with the Cooperative Development Authority (CDA). The distributors, merchants and retailers of products with reduced risk statements medicinal or

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 Director, Bureau of Food and Drug Administration
 Department of Trade and Industry

therapeutic claims shall also present the approval from the Food and Drug Administration (FDA) to the e-marketplaces, e-commerce platforms, selling facilities embedded in social media websites/applications, and/or other similar selling platforms before posting of such products pursuant to RA11900 and this IRR.

For duly-registered distributors, merchants and retailers of Vaporized Nicotine and Non-Nicotine Products, their devices, and Novel Tobacco Products selling on their own websites and/or selling platforms, the required government certificates and approvals shall be posted conspicuously at the landing page of their websites and/or selling platforms.

- b. **Brick-and-mortar stores.** Duly-registered distributor, merchants or retailers of Vaporized Nicotine and Non-Nicotine Products, their devices, and Novel Tobacco Products shall conspicuously post in their brick-and-mortar stores the required government certificates and approvals of the products subject of this IRR.

Section 4. Delivery of Vaporized Nicotine and Non-Nicotine Products, their devices, and Novel Tobacco Products Purchased Online. The delivery of Vaporized Nicotine and Non-Nicotine Products, their devices, and Novel Tobacco Products purchased online shall also comply with Section 7 of RA11900 and Section 2 of this Rule. The online seller or distributor shall ensure direct delivery only to individuals who must be eighteen (18) years old and above

Section 5. Sales and Promotion Within School Perimeters. The sale, promotion, advertising, and product demonstration of Vaporized Nicotine and Non-Nicotine Products, or Novel Tobacco Products within one hundred (100) meters from any point of the perimeter of a school, playground or other facility frequented particularly by minors shall be prohibited

Section 6. Point-of-Sale Signage. Point-of-sale establishments offering, selling, or distributing Vaporized Nicotine and Non-Nicotine Products shall post the following statement in a clear and conspicuous manner:

"The sale or distribution of Vaporized Nicotine and Non-Nicotine Products to or by persons below eighteen (18) years of age is illegal. These products are harmful and contain nicotine which is a highly addictive substance. It is not recommended for use by nonsmokers."
 or *"Ang pagbenta at pagbili ng Vaporized Nicotine at Non-Nicotine Products sa at ng mga taong wala pang labingwalong (18) taong gulang ay pinagbabawal. Ang mga produktong ito ay nakakasama sa kalusugan at mayroong nicotine, isang nakakalulong na kemikal. Hindi ito inirerekomenda na gamitin ng mga hindi naninigarilyo."*

Section 7. Display of Products. Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products shall not be displayed immediately next to products of particular interest to minors

Section 8. Restriction on the Retail and Sale of Nicotine Shots. The retail or use of nicotine shots and/or concentrates shall be strictly prohibited

Section 9. Floor Price. The BIR shall issue separate Revenue Regulations governing the floor price of Vaporized Nicotine and Non-Nicotine Products, or Novel Tobacco Products.

**RULE VI
RESTRICTIONS ON PRODUCT COMMUNICATION, ADVERTISEMENTS,
AND SPONSORSHIPS**

Section 1. Product Communication Restrictions. Advertisements of Vaporized Nicotine and Non-Nicotine Products, or Novel Tobacco Products and other forms of consumer communication shall be allowed in points-of-sale or retail establishments, through direct marketing, and on the internet. *Provided*, that the following guidelines shall apply:

- a. These shall not be targeted to or particularly appeal to persons under eighteen (18) years of age. Markings or characters that are likely to appeal to the youth such as the use of cartoons, anime, manga, animated characters, youth influencers, personalities and the like are prohibited;
- b. All product communications shall contain the following health warning:

"Government Warning: This product is harmful and contains nicotine which is a highly addictive substance. This is for use only by adults and is not recommended for use by nonsmokers";

- c. These shall not feature a minor and/or a celebrity or contain an endorsement, implied or express, by a celebrity. Manufacturers, importers, and sellers in their product advertisements are prohibited from contracting celebrities or health professionals to promote or encourage the use of Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products;
- d. Any posts, messages, or images by manufacturers, importers, retailers, and distributors depicting vaping or the use of Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products as a lifestyle that is particularly attractive to minors, or promoting or encouraging vaping or the use of Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products for nonsmokers or minors, or the purchase or use of Vaporized Nicotine and Non-Nicotine Products or the use of Novel Tobacco Products, trademarks, brand names, design, and manufacturer's names as a lifestyle targeted at minors shall be prohibited;
- e. These should not undermine quit-smoking messages and should not encourage non-tobacco or non-nicotine users to use Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products;
- f. These shall not contain any information that is false, or not scientifically substantiated, particularly with regard to product statements, characteristics, health effects, risks or emissions consistent with Section 18 of RA11900 and Rule X of this IRR;
- g. Product testing and/or demonstration shall be allowed in locations that sell Vaporized Nicotine and Non-Nicotine Products or their devices, or Novel Tobacco Products;

- h. Online advertisements on e-commerce platforms shall only be visible after the appropriate age verification measures under RA11900 and this IRR;
- i. No Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product advertisements may be placed on objects or places outside the premises of points-of-sale such as, but not limited to, vehicles of any kind, billboards, posters and streamers;
- j. The sale of Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products that are packaged, labeled, presented, or marketed with flavor descriptors that are proven to unduly appeal particularly to minors shall be prohibited. A flavor descriptor is presumed to unduly appeal to minors if it includes a reference to a fruit, candy brand, dessert, or cartoon character;
- k. No Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product shall have a medicinal or therapeutic claim on its marketing materials or packaging unless such claim is approved by the FDA pursuant to Republic Act No. 9711 (RA9711), or the "Food and Drug Administration (FDA) Act of 2009." No Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product shall have an explicit reduced risk statement unless authorized by the FDA pursuant to the implementing rules and regulations under Section 24 of RA11900;
- l. Reduced risk statements, which are authorized, validated, accepted, or permitted by reliable and mature national regulatory agencies, for Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products shall be taken into consideration by the FDA in its resolution of an application for a reduced risk statement authorization and shall be resolved within eighteen (18) months; and
- m. These restrictions apply to commercial communications only and shall not prevent a company from providing information regarding its company, its products and other non-promotional information on Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products.

Section 2. Restrictions on Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product Promotional Activities. The following restrictions shall apply to any promotional activity related to Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products:

- a. Promotional events and activities, such as, but not limited to, product sampling or product offers, shall only be conducted by trained product experts and must be directed only to persons at least eighteen (18) years of age. No person below eighteen (18) years of age shall participate in such promotions. The participants in such promotions shall be required to provide proof of their age. *Provided*, that the invitation to these promotional events and activities shall contain the appropriate health warnings;
- b. Communications to consumers about promotional events for Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products shall comply with the provisions of RA11900 and this IRR governing Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product advertising. In addition to the required health warning, the age requirement for participation in any promotional activity must be clearly marked on the program materials distributed to consumers.

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- c. No Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products shall have a medicinal claim on its marketing materials or packaging unless such claim is approved by the FDA pursuant to RA9711;
- d. All stalls, booths, and other displays concerning Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product promotions must be limited to point-of-sale locations or adult-only facilities;
- e. Telecommunications concerning promotional offers, programs or events must include a recorded health warning message in English or Filipino consistent with the warnings specified in RA11900 and this IRR;
- f. No product promotional placement or advertisement shall be made by any manufacturer, distributor, or retailer of any Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product package, including use of the product, in any manner, in a video game or in any television program or motion picture, authorized by regulatory agencies concerned for viewing by the general public;
- g. No promotional merchandise such as, but not limited to, t-shirts, caps, sweatshirts, visors, backpacks, sunglasses, writing implements and umbrellas, may be distributed, sold or offered, directly or indirectly, with the name, logo or other indicia of a Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product brand displayed so as to be visible to others when worn or used;
- h. No name, logo, or other indicia of a Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product brand may appear on promotional merchandise or element of a brand-related marketing activity that is marketed to or likely to be used by minors such as, but not limited to, sports equipment, toys, dolls, video games, and food. The manufacturer or company must take all available measures to prevent third parties from using the company's brand names, logos, or other proprietary symbol on products that are directed toward minors, and
- i. No Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product advertisements may be placed on shopping bags.

Section 3. Restrictions on Sponsorship. The following restrictions shall apply to all Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product promotional sponsorships:

- a. Sponsorships shall be absolutely prohibited in any sport, concert, cultural, or art event.
- b. No person below eighteen (18) years of age may participate in sponsored events. The participants in the sponsored event shall be required to provide proof of age. Invitations to these events shall contain the appropriate health warnings;
- c. Communications to consumers about Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product sponsored events shall comply with the provisions of RA11900 and this IRR governing Vaporized Nicotine and Non-Nicotine Product or Novel

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Tobacco Product advertising. In addition to the mandatory health warning, the age requirement for participation in any sponsored event must be clearly marked on the program materials distributed to consumers;

- d. All display materials concerning Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product sponsored events must be limited to point-of-sale locations or adult-only facilities;
- e. Telecommunications concerning sponsored events must include a recorded health warning message in English or Filipino consistent with the warnings specified in RA11900 and this IRR;
- f. No merchandise such as, but not limited to, t-shirts, caps, sweatshirts, visors, backpacks, sunglasses, writing implements, school notebooks, umbrellas and other accessories, may be distributed, sold or offered, directly or indirectly, during the sponsored event, with the name, logo or other indicia of a Vaporized Nicotine and Non-Nicotine Product or Novel Tobacco Product brand;
- g. Such other restrictions on the product sponsorship as determined by the DTI consistent with the provisions of RA11900 and this IRR; and
- h. These restrictions shall only apply to commercial sponsorships and shall not prevent a company from conducting corporate social responsibility-related activities and programs; *Provided*, that such activities shall not bear a Vaporized Nicotine and Non-Nicotine Product and Novel Tobacco Product brand name and logo.

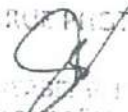
RULE VII SMOKING AND VAPING RESTRICTION AWARENESS CAMPAIGN

Subject to the provisions of RA11900 and this IRR, the DOH, in coordination with other concerned agencies, may undertake smoking and vaping restriction awareness campaigns on the harmful effects of smoking and vaping, which may include information drives and posting of warning sign images in public.

As part of the whole-of-society approach for a genuine smoke- and vape-free environment, the private sector shall also be encouraged to undertake restriction awareness campaigns on smoking and vaping, including, but not limited to, censoring and not supporting advertisements promoting smoking and vaping.

RULE VIII PROHIBITION ON THE USE OF VAPORIZED NICOTINE AND NON-NICOTINE PRODUCTS IN PUBLIC PLACES

The use of Vaporized Nicotine and Non-Nicotine Products shall be prohibited in all indoor public places except in DVAs, or in point-of-sale establishments for purposes of conducting product demonstrations. In the case of a mall kiosk, product demonstration shall be allowed as long as it has a product testing area.


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 Bureau of Consumer Protection
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The use of Vaporized Nicotine and Non-Nicotine Products shall be absolutely prohibited in the following public places:

1. Centers of youth activity such as play schools, preparatory schools, elementary schools, high schools, colleges and universities, youth hostels and recreational facilities for persons under eighteen (18) years old;
2. Elevators and stairwells;
3. Locations in which fire hazards are present, including gas stations and storage areas for flammable liquids, gas, explosives or combustible materials;
4. Within the buildings and premises of public and private hospitals, medical, dental and optical clinics, health centers, nursing homes, dispensaries and laboratories;
5. Public conveyances and public facilities including airport and ship terminals and train and bus stations, restaurants and conference halls, except for DVAs;
6. Food preparation areas;
7. Churches and other similar places where people congregate for worship; and
8. Within the building and premises of government offices, except for DVAs.

RULE IX STANDARDS FOR DESIGNATED VAPING AREAS

The Designated Vaping Areas (DVAs) shall comply with the following standards:

1. Persons below eighteen (18) years of age shall not be allowed within the DVA;
2. Every DVA shall have the following signages highly visible and prominently displayed
 - a. "Vaping Area" signage; and
 - b. Prohibition on entry of persons below eighteen (18) years of age and pregnant women;
3. Smoking shall not be allowed in DVAs;
4. The number of persons allowed inside shall be controlled by the establishment owner, taking into consideration the size of the DVA and its location;
5. The DVA shall be in an open space in an outdoor area, or in a separate indoor area with proper ventilation;
6. If the DVA is located indoors, there shall be no opening that will allow air to escape from the DVA to the smoke- or vape free area of the building or conveyance, except for a single door equipped with an automatic door closer;


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- 7 The DVA and its ventilation outlets shall not be located in or within ten (10) meters from entrances, exits or any place where people pass or congregate, or in front of air intake ducts;
- 8 The combined area of the DVA and the buffer zone shall not be larger than twenty percent (20%) of the total floor area of the building or conveyance; *Provided*, that in no case shall such area be less than ten (10) square meters;
- 9 No building or conveyance shall have more than one (1) DVA;
- 10 The ventilation system for the DVA, other than in open space and for the buffer zone, shall be independent of all ventilation systems for the rest of the building or conveyance;
- 11 Minors shall not be allowed inside the DVA and the buffer zone; and
- 12 There shall be no selling, serving or offering of food and beverages in the DVA and its buffer zone unless the DVA is located in a point-of-sale.

Provided, that nothing in RA11900 and this IRR shall compel persons in charge of buildings and establishments to establish DVAs nor prevent them from instituting more stringent measures, such as posting health warnings in the DVA or prohibiting the use of Vaporized Nicotine and Non-Nicotine Products in their buildings or establishments to better ensure a vape-free environment in their premises

RULE X PRODUCT STANDARD REQUIREMENTS

The BPS, in consultation with the FDA, shall set the product standards for the safety, consistency, and quality of the covered products requiring registration under Rule I, Section 3 of this IRR; *Provided*, that vapor product with nicotine content shall not exceed sixty-five milligrams per milliliter (65mg/ml). Compliance with the product standards shall be mandatory.

The BPS shall issue separate technical regulations for the covered products.

RULE XI PRODUCT REGISTRATION

All manufacturers and importers of the covered products shall apply for product registration and certification with the BPS by submitting information demonstrating conformity with the technical regulations set by the office.

Only BPS registered and certified Vaporized Nicotine and Non-Nicotine Products, their devices, and Novel Tobacco Products with the applicable graphic health warning may be sold to the general public.


 DIRECTOR
 BUREAU OF PRODUCT SAFETY
 DEPARTMENT OF HEALTH
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**RULE XII
PRODUCT WITH MEDICINAL, THERAPEUTIC, AND REDUCED RISK CLAIMS**

Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products bearing an explicit medicinal, therapeutic, or reduced risk claim or statement shall require FDA approval prior to registration and certification from the BPS, pursuant to RA9711.

**RULE XIII
IMMEDIATE RECALL, BAN, OR SEIZURE OF VAPORIZED NICOTINE AND NON-NICOTINE PRODUCTS, THEIR DEVICES, AND OTHER NOVEL TOBACCO PRODUCTS**

Section 1. Recall, Ban, or Seizure by the DTI. The DTI, upon due process, may order the immediate recall, ban or seizure from public sale or distribution of Vaporized Nicotine and Non-Nicotine Products, HTP Devices, Vapor Product Devices, and Novel Tobacco Products for failure to comply with the provisions of RA11900 and this IRR.

Only duly registered Vaporized Nicotine and Non-Nicotine Products or their devices, or Novel Tobacco Products with the applicable graphic health warnings are allowed to be sold, advertised or distributed through whatever means.

For online sales, the Secretary of the DTI, upon due process, shall have the power to issue an order directing a noncompliant website, webpage, online application, social media account, or other similar platform to be taken down preventing online sellers, which are noncompliant with the registration requirements provided under RA11900 or this IRR, from selling online. The Secretary of the DTI shall order the immediate recall, ban or seizure of noncompliant Vaporized Nicotine and Non-Nicotine Products or their devices, and Novel Tobacco Products as provided under this section.

Section 2. Recall, Ban or Seizure by the BIR. The BIR shall order the immediate recall, ban or seizure from public sale or distribution of Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products not registered with the BIR, including those sold online. This is without prejudice to the filing of the appropriate cases and collection of correct taxes and duties, including applicable fines and penalties under RA8424, as amended, and Republic Act No. 10863, or the "Customs Modernization and Tariff Act (CMTA)".

Section 3. Online List of Brands. The DTI and the BIR shall maintain a monthly updated online list of brands of Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products registered with the DTI and the BIR that are eligible to be sold online.

Section 4. Registration Prior to Marketing and Sale. Pursuant to Rule V, Section 3(a) of this IRR, internet websites and/or e-commerce and/or other similar media selling platform providers shall only allow DTI and BIR registered online sellers or retailers in their websites or platforms.

The DTI and the BIR, in consultation with relevant stakeholders, shall design, promulgate and utilize new and emerging innovative tools and technologies to ensure that only registered Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products are made available in the market.

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RULE XIV PENALTIES FOR NONCOMPLIANCE

Section 1. For any violation of Section 15 of RA11900 or Rule VIII of this IRR, if the offender is a person; and Section 17 of the same Act or Rule IX of this IRR, if the offender is a juridical person, the following shall be imposed:

- a. On the first offense, a fine of Five thousand pesos (PHP5,000.00);
- b. On the second offense, a fine of Ten thousand pesos (PHP10,000.00); and
- c. On the third offense, a fine of Twenty thousand pesos (PHP20,000.00). *Provided*, that the business permits and licenses, in the case of a business entity or establishment, shall be revoked or canceled.


Section 2. For any violation of Sections 6, 7, 9, 10, 11 and 20 of RA11900 or Rule V Sections 1, 2, 5, 6, 7 and 8 of this IRR if the offender is a retailer, the following shall be imposed:

- a. On the first offense, any person or any business entity or establishment selling, distributing or purchasing Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products to, for or from a minor shall be fined the amount of Ten thousand pesos (PHP10,000.00) or imprisoned for not more than thirty (30) days, upon the discretion of the court. For succeeding offenses, both penalties shall apply in addition to the revocation of the business licenses or permits in the case of a business entity or establishment.
- b. If the violation is done by an establishment or business entity, the owner, president, manager, or the most senior officers thereof shall be held liable for the offense, and
- c. If a minor is caught selling, buying or using any Vaporized Nicotine and Non-Nicotine Products, or Novel Tobacco Products, the DOH and the Department of Social Welfare and Development (DSWD) shall implement appropriate intervention programs, including, but not limited to, counseling of the minor and the minor's parent or guardian.

Section 3. For any violation of Sections 8, 12, 13, 14 and 18 of RA11900 or Rule V, Section 3, Rule VI, and Rule X of this IRR, if the offender is a manufacturer, distributor, or retailer, the following shall be imposed:

- a. On the first offense, a fine of One Hundred Thousand Pesos (PHP100,000.00);
- b. On the second offense, a fine of Two Hundred Thousand Pesos (PHP200,000.00); and
- c. On the third offense, a fine of Four Hundred Thousand Pesos (PHP400,000.00) or imprisonment of not more than three (3) years, or both, at the discretion of the court, *Provided*, that the business permits and licenses, in the case of a business entity or establishment, shall be revoked or canceled.

Section 4. For any violation of Sections 4 and 5 of RA11900 and Rule IV of this IRR, if the offender is a manufacturer, importer, distributor, or retailer, the following shall be imposed:



 Director General
 Department of Public Health

CMC NO. 45-2024

- a. On the first offense, a fine of Two Million Pesos (PHP2,000,000.00) and imprisonment of two (2) years;
- b. On the second offense, a fine of Four Million Pesos (PHP4,000,000.00) and imprisonment of four (4) years; and
- c. On the third offense, a fine of Five Million Pesos (PHP5,000,000.00) and imprisonment of six (6) years; *Provided*, that the business permits and licenses, in the case of a business entity or establishment, shall be revoked or canceled

Section 5. Online sellers and distributors of Vaporized Nicotine and Non-Nicotine Products or Novel Tobacco Products and online platforms that are noncompliant with Section 8 of RA11900 or Rule V, Section 3 of this IRR shall be ordered by the DTI to immediately suspend trading of such products and shall be liable for the fines and penalties imposed under RA11900 and this Rule. The suspension shall continue until the manufacturer, seller, distributor or online platform has complied with the requirements provided under Section 8 of RA11900 or Rule V, Section 3 of this IRR

Section 6. If the offender is a foreign national, the offender shall be deported after service of sentence and/or payment of applicable fines without the need of further deportation proceedings and shall be permanently barred from re-entering the Philippines.

RULE XV ROLES AND RESPONSIBILITIES

Recognizing the importance of a whole-of-society approach in ensuring the effective implementation of RA11900 and this IRR and promoting consumers' welfare and interest, the following shall have their roles and responsibilities:

Section 1. Manufacturers, Importers, Wholesalers, Traders, Distributors, and Retailers.

- a. To strictly comply with the requirements of RA11900 and this IRR and other pertinent laws, policies, and regulations to operate the business;
- b. To ensure that the products being sold in the market conform to the established quality and safety standards;
- c. To strictly ensure that minors shall have no access to Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products nor shall encourage non-smokers to use the products;
- d. To be honest, truthful, and transparent in communication with targeted consumers by providing complete and accurate information about the product such as, but not limited to, product statements, characteristics, health effects, risks, or emissions consistent with the Technical Standards set by the DTI.

Section 2. Consumers

- a. To exercise consumer rights and perform consumer responsibilities. Buy Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products only from reputable



[Illegible text]

- b. To always present any valid government-issued ID exhibiting the consumer's photograph and age or date of birth when required upon purchase of Vaporized Nicotine and Non-Nicotine Products, their devices, or Novel Tobacco Products for proper age verification;
- c. To only use Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products according to the manufacturer's instruction and, where applicable, only in DVAs;
- d. To store Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products properly away from minors; and
- e. To report sellers who are in violation of any of the provisions of RA11900 or this IRR

- a. To comply with the Standards of DVAs;
- b. To ensure that Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products are used only in DVAs, whenever applicable; and
- c. To ensure that minors have no access to DVAs.

- a. The DTI shall have exclusive jurisdiction over any and all issues, requirements, and subject matters related to Vaporized Nicotine and Non-Nicotine Products, their devices, and Novel Tobacco Products provided in RA11900.
- b. The DOH shall have jurisdiction on the following:
 - 1. Issuance of Graphic Health Warning Templates, as well as the guidelines with respect to the specific picture, design, or content of the information relating to the graphic health warning that must appear on the product packaging;
 - 2. Conduct vaping restriction awareness campaigns with concerned government agencies, and
 - 3. Implement appropriate intervention programs together with the Department of Social Welfare and Development (DSWD) for minors and their parents or guardians caught to be selling, buying or using any Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products.
- c. The FDA shall have exclusive jurisdiction on Vapor Product Refills, Heated Tobacco Product Consumables and Novel Tobacco Products with express therapeutic, medicinal, or reduced risk claims pursuant to RA9711 and RA11900.
- d. The BIR shall have exclusive jurisdiction on the following

CMC NO. 45 - 2024

1. Taxpayer registration;
 2. Ensure that revenue stamps affixed on Vaporized Nicotine and Non-Nicotine products and Novel Tobacco Products are not affixed on non-compliant packages and certify under oath that products are taxed prior to release by the Bureau of Customs (BOC) or a local manufacturer's warehouse;
 3. Floor price setting for Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products; and
 4. Formulate, draft and publish revenue regulations covering Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products
- e. The DSWD shall implement appropriate intervention programs, including, but not limited to, counseling of the minor and the minor's parent or guardian caught to be selling, buying or using any Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products.
- f. Other Government Agencies

The assistance of the Local Government Units (LGUs) and other law enforcement agencies and the Department of Education (DepEd) may be also requested for the efficient implementation of RA11900 and this IRR.

All government agencies shall strictly ensure that the use of Vaporized Nicotine and Non-Nicotine Products and Novel Tobacco Products are prohibited within the building and premises of their respective offices, except for DVAs.

RULE XVI USE OF LOCAL TOBACCO PRODUCTS

Manufacturers are encouraged to use local tobacco products for Vapor Products, HTPs and Novel Tobacco Products sold in the Philippines.

RULE XVII MISCELLANEOUS PROVISIONS

Section 1. Budget or Funding. To ensure the efficient and effective implementation of RA11900 and IRR, the implementing agencies shall propose budget allocation annually

Section 2. Transitory Provision. Manufacturers, distributors, importers and retailers of Vaporized Nicotine and Non-Nicotine Products or their devices, and Novel Tobacco Products shall be given an eighteen (18)-month transitory period from the issuance of this IRR to comply with the requirements of product standards and product registration. The rest of the executory provisions are effective immediately

Section 3. Separability Clause. If any provision or any part of this IRR is held invalid or unconstitutional, the remainder of the law or the provisions not otherwise affected shall remain valid and subsisting

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Section 4. Effectivity. This IRR shall take effect fifteen (15) days after its publication in the Official Gazette or in at least two (2) newspapers of general circulation

Issued on 05 December 2022

Approved by:



ALFREDO E. PASCUAL
Secretary

Recommended by


ATTY. RUTH B. CASTELO
Undersecretary
Consumer Protection Group

ATTY. ANN CLAIRE C. CABOCHAN
Assistant Secretary
Consumer Protection Group


ATTY. M. MARCUS N. VALDEZ II
Director
Consumer Policy and Advocacy Bureau


ATTY. CHERRYL G. CARBONELL
Assistant Director
Consumer Policy and Advocacy Bureau

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APPROVED FOR SIGNATURE

DATE: 05/12/2022



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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

13 March 2024

CUSTOMS MEMORANDUM CIRCULAR

NO. 46-2024

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

SUBJECT : DEPARTMENT OF AGRICULTURE – BUREAU OF
AGRICULTURE AND FISHERIES STANDARDS (DA-BAFS) –
DEPARTMENT CIRCULAR (DC) NO. 10, SERIES OF 2023
WITH THE SUBJECT: “RULES AND REGULATIONS ON THE
PRODUCT REGISTRATION OF ORGANIC SOIL
AMENDMENTS (OSA) AND ORGANIC BIO-CONTROL
AGENTS (OBCA)”

Pursuant to the implementation of Section 17 of Republic Act No. 10068, otherwise known as the Organic Agriculture Act of 2010 by the Department of Agriculture, attached for your reference is a copy of the abovementioned subject.

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

MAR 19 2024



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

CMC NO. 46 - 2024



Republic of the Philippines
Department of Agriculture (DA)
BUREAU OF AGRICULTURE AND FISHERIES STANDARDS (BAFS)
"...ensuring consumer safety and promoting global competitiveness
of Philippine agriculture and fishery products..."

Page	:	1 of 2
OADR24-LTR-079		
Reference Numbers		

DA-46526

February 8, 2024

BIENVENIDO Y. RUBIO
Commissioner
Bureau of Customs (BOC)
South Harbor, Port Area, Manila

BUREAU OF CUSTOMS MESSAGE CENTER RECEIVED FEB 12 2024 BY: A. LISARLOS TIME: 10:01 DATE & TIME: 10-01-2024		REPUBLIC OF THE PHILIPPINES BUREAU OF CUSTOMS OFFICE OF THE DEPUTY COMMISSIONER ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG) RECEIVED 02-13-24
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BUREAU OF CUSTOMS PORT OPERATIONS SERVICE RECEIVED FEB 13 2024 BY: Noriel E. Angalla POS-AOCG TIME: 2:13	
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Subject: **Notification of the Newly Approved DA Department Circular (DC) No. 10, Series of 2023, Rules and Regulation on the Product Registration of Organic Soil Amendments (OSA) and Organic Bio-Control Agents (OBCA)**

Dear Commissioner Rubio:

Pursuant to the implementation of Section 17 (*Registration of Organic Producers, Produce, Inputs and Organic Processed Food*) of the Organic Agriculture Act or Republic Act (RA) No. 10068, as amended by the RA No. 11511 (*An Act Amending RA No. 10068 or the Organic Agriculture Act of 2010*) and the BOC Customs Memorandum Circular (MC) No. 81-2023 (*Department of Agriculture - Bureau of Agriculture and Fisheries Standards - Recognition of Trade Regulatory Documents*) dated May 15, 2023, the DA-BAFS is providing your office with the newly approved rules and regulations on the Product Registration of OSA and OBCA. A copy of the DA DC is attached herewith as Annex A, for your information and reference.

The new Circular has the following salient points related to the importation or exportation of OSA and OBCA.

1. The term "**Clearance**" is used instead of "**Permit**" when referring to Organic Input Importation Permit (OIIP)/Organic Input Exportation Permit (OIEP). This terminology is consistent with the DA DC No. 06, series of 2023 (*Harmonizing the Terms and Streamlining of Requirements and Procedures for Authorization and Recognition under the Regulatory Jurisdiction of the Department of Agriculture*). A copy of DA DC No. 6 s. 2023 is attached herewith as Annex B.

Per Section 4f of DA DC No. 6, series of 2023, **Clearance** refers to a permission embodied in the document, which is issued by a DA regulatory agency having jurisdiction to an authorized or recognize entity, for an activity or action to proceed

BPI Compound, Visayas Avenue,
Diliman, Quezon City, Philippines
Trunkline: (632) 928-8741 to 64 loc. 3301-3308
Email: info.dabafs@gmail.com
Website: www.bafs.da.gov.ph

BUREAU OF CUSTOMS

PORT OPERATIONS COORDINATING GROUP

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TIME: 4:17

DATE: 2/13/24

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12 FEB 2024

CMC NO- 46 - 2024

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after such has undergone necessary process and satisfied the requirements are prescribed under subsisting laws, rules and regulations.

2. The application for **Organic Input Importation Clearance/Organic Input Exportation Clearance (OIIC/OIEC)** shall be required for importation/exportation of registered OSA and OBCA, imported OSA and OBCA for organic certification purposes, and OBCA efficacy trials with DA-BAFS approved experimental use permit (EUP). The DA-BAFS OIIC/OIEC templates are attached as Annex C, for your information and reference.

The DA DC No. 10 s. 2023 said Circular repeals the following guidelines:

1. DA DC No. 04, series of 2020 (*Guidelines for the Registration of OSA Producers and Products*);
2. DA DC No. 05, series of 2020 (*Guidelines for the Registration of OBCA Producers and Products*); and
3. DA DC No. 01, series of 2021 (*Amending Relevant Provisions of the DC No. 05, Series of 2020 entitled "Guidelines for the Registration of OBCA Producers and Products"*)

For further clarifications, your staff may contact the Organic Agriculture Division - Registration Section. They may be reached by email at register.bafs@gmail.com or telephone (02) 8928-8741 to 64 local 3304.

Thank you for your support in ensuring that the trade of registered organic inputs is according to established regulations.

Very truly yours,


KAREN KRISTINE A. ROSCOM, PFT, PhD
Director IV

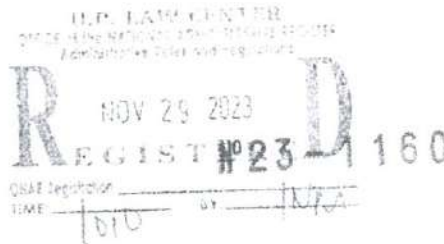
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Republic of the Philippines
OFFICE OF THE SECRETARY
1100 Quezon City+63(2) 8928-8741 to 64 and +63(2)
8273-2474



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DEPARTMENT CIRCULAR

No. 10
Series of 2023

SUBJECT: RULES AND REGULATIONS ON THE PRODUCT REGISTRATION OF ORGANIC SOIL AMENDMENTS (OSA) AND ORGANIC BIO-CONTROL AGENTS (OBCA)

Pursuant to Sections 12 [Bureau of Agriculture and Fisheries Standards (BAFS)] and 17 (Registration of Organic Producers, Produce, Inputs, and Organic Processed Food) of the Organic Agriculture Act or Republic Act (RA) No. 10068, as amended by the RA No. 11511 (An Act Amending RA No. 10068 or the Organic Agriculture Act of 2010), this Department Circular (DC) on the Rules and Regulations on the Product Registration of OSA and OBCA is hereby issued.

**ARTICLE I
OBJECTIVES**

Section 1. This Circular aims to establish the rules, requirements, and procedures for the product registration of OSA and OBCA.

**ARTICLE II
SCOPE AND LIMITATIONS**

Section 1. This Circular covers the following requirements for importation, exportation, manufacturing, and distribution of OSA and OBCA products:

- 1.1. Experimental Use Permit (EUP) for product registration of OBCA, and for other purposes (Article V);
- 1.2. Certificate of Product Registration (CPR) for OSA and OBCA (New and Renewal) (Article VI);
- 1.3. Organic Input Importation or Exportation Clearance (Article VII);
- 1.4. Labeling of Registered OSA and OBCA products (Article VIII);
- 1.5. Suspension of CPR (Article IX);
- 1.6. Revocation of CPR (Article X);
- 1.7. Transfer of Product Registration (Article XI);
- 1.8. Transitory Provisions (Article XII); and
- 1.9. Confidentiality and Impartiality (Article XIII).

Section 2. This Circular also covers the application for product registration by organic input producers, including importers, exporters, manufacturers, and distributors.

Section 3. This Circular shall not cover the following, which are governed by separate DC:

- 3.1. Accreditation of Organic Certifying Bodies (OCB), both third-party and Participatory Guarantee Systems (PGS);
- 3.2. Registration of organic farms and input producers; and
- 3.3. Issuance of organic input importation or exportation clearance through the TradeNet.gov.ph.

CERTIFIED TRUE COPY

SUSAN L. DEL ROSARIO, MBA
Chief, Records Division
Department of Agriculture
11/28/23

ARTICLE III DEFINITION OF TERMS

- Section 1. For the purposes of this Circular, the following terms are defined as follows with references found in *Annex A*:
- 1.1. *Brand Name*- term, name, or trademark with logo which may or may not be registered in the Intellectual Property Office of the Philippines (IPOPHL), and used in connection with the OSA and OBCA products. The Department of Agriculture - Bureau of Agriculture and Fisheries Standards (DA-BAFS) reserves the right to approve and disapprove product brand name, in consultation and coordination with the IPOPHL (DA, 2020, *modified*)
 - 1.2. *CPR* - a written approval granted by DA-BAFS to registered OSA and OBCA products (DA, 2020, *modified*)
 - 1.3. *Efficacy Trial Protocol (ETP)* - research design specifying the introduction, objectives, materials and methods, cultural management practices, data to be gathered, and statistical analysis tool (DA, 2020)
 - 1.4. *Emergency-use* - use of an unregistered product in emergency cases such as pest and disease outbreaks [DA-Fertilizer and Pesticide Authority (DA-FPA, 2020)].
 - 1.5. *End-user* - commercial plantations, research institutions, or companies that use registered OSA and OBCA products directly for their consumption and/or trial purposes (DA-FPA, 2019, *modified*)
 - 1.6. *EUP* - permit that an applicant shall apply with DA-BAFS prior to the conduct of efficacy trials for the product registration of OBCA, and for other purposes. (DA, 2015, *modified*)
 - 1.7. *OBCA* - organisms and their associated metabolites as well as naturally occurring substances that control pests and diseases. These are classified as botanicals, microbials, macrobials, and semiochemicals (RA 10068, as amended by RA 11511, 2020)
 - 1.8. *OCB* - legal entity accredited by a government agency to perform inspection and certification activities. It is responsible for verifying that a product sold or labeled as 'organic' is produced, processed, prepared, or handled according to relevant guidelines (RA 10068, as amended by RA 11511, 2020)
 - 1.9. *Off-label* - use of a registered organic input product on crops and pests/diseases, other than indicated on the label in emergency cases such as pest and disease outbreaks (DA-FPA, 2020, *modified*)
 - 1.10. *Organic* - particular farming and processing system, described in the standards and not in the classical chemical sense. The term "organic" is synonymous in other languages to "biological" or "ecological". It is also a labeling term that denotes products considered organic based on the Philippine National Standards (PNS) for Organic Agriculture (RA 10068, as amended by RA 11511, 2020)
 - 1.11. *Organic Certificate (OC)/Participatory OC* - documentary proof that a producer/produce/input is compliant with the requirements, standards and

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norms of organic farming/agriculture issued by a DA-BAFS accredited OCB, and hereinafter referred to as "Organic Certificate or OC" (DA, 2022)

- 1.12. *Organic input producer* - business enterprise that is engaged in the importation, exportation, manufacturing, and distribution of OSA and OBCA products; and issued with an OC by the DA-BAFS accredited OCB (DA, 2022, *modified*)
- 1.13. *OSA* - all the products within the scope of the PNS, i.e, organic fertilizers, compost/soil conditioner, microbial inoculants, and organic plant supplements that are added to the soil to improve its physical properties (RA 10068, as amended by RA 11511, 2020)
- 1.14. *Primary registrant* - registered organic input producer who has initially registered a particular OSA or OBCA product prior to entering a third-party authorization (DA-FPA, 2019, *modified*)
- 1.15. *Product Registration* - authorization embodied in a document granted by a DA regulatory agency to a person for a product, after evaluation and approval process as required by existing laws, rules and regulations, prior to manufacturer, importation, exportation, sale, offer for sale, distribution, transfer, and where applicable, direct use, testing, promotion, advertisement, and for sponsorship. This term shall be differentiated from the term, "Registration", to denote product approval (DA, 2023)
- 1.16. *Third-Party Authorization (TPA)* - agreement or contract between two companies (the primary registrant and the party who receives the TPA) for the purposes of product rebranding giving the latter an authorization to import, export, and distribute OSA and/or OBCA products (DA-FPA, 2019, *modified*)

ARTICLE IV GENERAL PROVISIONS

- Section 1. OC issued by the DA-BAFS accredited OCB shall be a prerequisite for the product registration of OSA and OBCA.
- Section 2. For product registration of OBCA, additional prerequisite shall be the DA-BAFS approved two efficacy data for a particular crop-pest(s) combination. Product efficacy data shall be generated from efficacy trials with approved EUP.
- Section 3. For product registration of OBCA, all efficacy claims shall be covered and supported with the DA-BAFS approved efficacy data.
- Section 4. For product registration of OSA, efficacy trials shall not be required and efficacy claims shall not be covered by this Circular.
- Section 5. Only the DA-BAFS registered OSA and OBCA products shall be authorized for importation, exportation, manufacture, and distribution.
- Section 6. All DA-BAFS registered OSA and OBCA products shall not carry a dual registration with the DA-FPA. The DA-BAFS regulates the registration of the organic input products, while the DA-FPA regulates the registration of inorganic (synthetic/chemical-based) input products.

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- Section 7. Primary registrant shall be authorized to label different product brand names for a particular OSA or OBCA product under one product registration, as long as each brand name is supported by an OC. However, product rebranding with an OC under TPA shall be applied with a separate product registration.
- Section 8. A primary registrant of an OSA or OBCA product shall be authorized to enter into a maximum of 10 TPA. However, organic input producers who are direct recipients of such TPA shall not be authorized to enter into another TPA.
- Section 9. All DA-BAFS registered OSA and OBCA products shall be subjected to monitoring and evaluation to determine continued compliance with the requirements of this Circular.
- Section 10. The renewal of product registration of OSA and OBCA shall be applied prior to its expiration.

ARTICLE V

EUP FOR PRODUCT REGISTRATION OF OBCA, AND FOR OTHER PURPOSES

The EUP shall be secured before the conduct of efficacy trials for the product registration of OBCA, and for other purposes such as product research and development, emergency-use, and off-label.

Section 1. Application for EUP

1.1. EUP for Product Registration of OBCA

1.1.1. The applicant shall submit the following requirements to DA-BAFS, through its Organic Agriculture Division - Registration Section (OAD-RS):

- 1.1.1.1. Duly accomplished application form, with authorized name and signature; and
- 1.1.1.2. ETP matrix, following the *DA-BAFS Manual: Requirements and Procedures for the Conduct of Efficacy Trials for OBCA Products*, prepared by the DA-BAFS officially-accredited OBCA researcher.

1.1.2. The DA-BAFS shall only receive and process the application with a complete set of documents.

1.1.3. Upon compliance with the set requirements, the DA-BAFS shall grant EUP to the applicant within seven working days. Failure of DA-BAFS to act on the EUP application duly submitted with complete supporting documents within the prescribed time frame, shall cause such application to be deemed approved.

1.2. EUP for Other Purposes

1.2.1. The applicant shall submit the following requirements to DA-BAFS, through its OAD-RS:

- 1.2.1.1. Duly accomplished application form, with authorized name and signature;
- 1.2.1.2. ETP matrix prepared by the researcher, not limited to the DA-BAFS officially-accredited OBCA researchers; and

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1.2.1.3. Technical documents (e.g., pest and disease outbreak data, terms and agreements, and other relevant information).

1.2.2. The DA-BAFS shall only receive and process the application with a complete set of documents.

1.3. The EUP shall be valid for one year.

1.4. For the EUP issued for other purposes, the efficacy data shall not be used as a prerequisite for product registration of OBCA.

Section 2. Conduct of the Efficacy Trial

2.1. The applicant shall notify the DA-BAFS of the efficacy trial activities, and any changes thereof.

2.2. The conduct of efficacy trials shall be in accordance with the approved EUP and ETP.

2.3. The DA-BAFS shall conduct field compliance assessment of on-going efficacy trials to verify continued compliance with the approved EUP and ETP. Non-compliance of the efficacy trial with the approved EUP and ETP may result in non-acceptance of the efficacy trial terminal report (ETTR).

Section 3. Submission and Evaluation of ETTR for Product Registration of OBCA

3.1. The applicant shall submit the ETTR to DA-BAFS, through its OAD-RS, within one year upon expiration of the EUP.

3.2. The DA-BAFS shall provide the evaluation results to the applicant within seven working days upon receipt of the ETTR.

3.3. Any of the following efficacy results shall be acceptable:

3.3.1. At least 40% efficacy against untreated control; and

3.3.2. Comparable with the positive control based on statistical analysis.

Section 4. The details for the procedure and processing time for EUP and ETTR are found in *Annex B*.

ARTICLE VI CPR FOR OSA AND OBCA (NEW AND RENEWAL)

Section 1. The applicant shall submit the following requirements to DA-BAFS, through its OAD-RS:

1.1. Duly accomplished application form, with authorized name and signature;

1.2. OC issued by the DA-BAFS accredited OCB;

1.3. Product label;

1.4. Product packaging of different sizes;

1.5. List of authorized importers, exporters, manufacturers, distributors, and/or end-users, as applicable;

1.6. Additional requirement for imported OSA and OBCA products: distributorship agreement between the mother company and importing business enterprise; and

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- 1.7. Additional requirement for product rebranding: TPA. The template is found in *Annex C*.
- Section 2. Requirements 1.3 to 1.7 in Section 1 of Article VI shall not be required for renewal unless there are significant changes.
- Section 3. The DA-BAFS shall only receive and process the application with a complete set of documents.
- Section 4. Upon compliance with the set requirements, the DA-BAFS shall grant CPR to the applicant within three working days. Failure of DA-BAFS to act on the CPR application, duly submitted with complete supporting documents within the prescribed time frame, shall cause such application to be deemed approved.
- Section 5. The CPR shall be valid from its approval until the expiration of OC, subject to monitoring by the DA-BAFS. The CPR template appears in *Annex D*.
- Section 6. The organic input producers shall notify the DA-BAFS of any changes related to their CPR (e.g., organic input producer information; brand names; product label and packaging; list of authorized importers, exporters, distributors, and end-users; and warehouse and storage facilities).
- Section 7. The details for the procedure and processing time for CPR are found in *Annex E*.

ARTICLE VII

ORGANIC INPUT IMPORTATION OR EXPORTATION CLEARANCE

- Section 1. The application for the organic input importation or exportation clearance shall be required for the importation or exportation of registered OSA and OBCA products.
- Section 2. The application for organic input importation clearance shall be required for imported OSA and OBCA for organic certification purposes, and OBCA efficacy trials with DA-BAFS approved EUP.
- Section 3. The applicant shall submit the following requirements to DA-BAFS, through its OAD-RS, as may be applicable:
- 3.1. Duly accomplished application form, with authorized name and signature;
 - 3.2. Bill of Lading;
 - 3.3. Sales Invoice;
 - 3.4. Packing List;
 - 3.5. Additional requirement for microbial-based OSA and OBCA products: Quarantine Certificate from the country of origin; and
 - 3.6. Additional requirement for OSA and OBCA products to be imported for organic certification purposes: Certification from DA-BAFS accredited OCB stating on-going application for organic certification.
- Section 4. The DA-BAFS shall only receive and process the application with a complete set of documents.
- Section 5. The issuance of organic input importation or exportation clearance shall be per shipment basis, and shall be valid for 60 days from the date of approval.

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- Section 6. For OBCA efficacy trial purposes, only applicants with DA-BAFS approved EUP shall be allowed to import OBCA products. The volume of OBCA products shall be based on the approved EUP. The contingency may be allowed up to four times the volume needed per EUP.
- Section 7. For organic certification purposes, the volume of OSA and OBCA products to be imported shall be based on the requirement of DA-BAFS accredited OCB. The contingency may be allowed up to four times the volume needed per organic certification.
- Section 8. Upon compliance with the set requirements, the DA-BAFS shall grant the organic input importation or exportation clearance to the applicant within three working days. Failure of DA-BAFS to act on the application duly submitted with complete supporting documents within the prescribed time frame, shall cause such application to be deemed approved.
- Section 9. The details for the procedure and processing time for organic input importation or exportation clearance are found in *Annex F*.

ARTICLE VIII LABELING OF REGISTERED OSA AND OBCA PRODUCTS

- Section 1. The label of registered OSA and OBCA products shall contain the following minimum information:
- 1.1. Brand Name;
 - 1.2. Product type (i.e., OSA or OBCA);
 - 1.3. Company name, address, and contact number;
 - 1.4. Date manufactured;
 - 1.5. Net content;
 - 1.6. Lot/Batch number;
 - 1.7. CPR number;
 - 1.8. CPR expiration date;
 - 1.9. Name, logo or seal, and accreditation number of the DA-BAFS accredited OCB;
 - 1.10. "Certified Organic Philippines" or "Guaranteed Organic Philippines" mark, whichever is applicable, provided by the DA-BAFS accredited OCB; and
 - 1.11. Additional information for OBCA product labels: DA-BAFS approved target crops and pests, dosages, and methods of application.
- Section 2. Organization logos of DA-BAFS and DA-National Organic Agriculture Program shall not be used on the DA-BAFS registered OSA and OBCA product labels, technical specifications and promotional materials.

ARTICLE IX SUSPENSION OF CPR

- Section 1. Suspension of CPR shall be imposed based on any of the following grounds:
- 1.1. If correction and corrective action for monitoring findings are not satisfactorily implemented within the agreed time;
 - 1.2. Suspension of OC by the DA-BAFS accredited OCB; and
 - 1.3. Existing product registration with the DA-FPA.

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- Section 2. The DA-BAFS shall issue the Notice of Suspension of CPR to the organic input producer. The notice shall generally contain the following:
- 2.1. Reason(s) for suspension;
 - 2.2. Suspension period; and
 - 2.3. Notification that the organic input producer with suspended CPR has the right to pursue an appeal for reconsideration.
- Section 3. The suspension shall be effective immediately upon proof of receipt of notice of suspension from the registered organic input producer.
- Section 4. OSA or OBCA products with suspended CPR shall be prohibited from distribution.
- Section 5. The DA-BAFS shall issue a public advisory on the suspension of CPR through appropriate communication platforms.
- Section 6. The suspension shall be effective for a maximum of six months and shall be lifted as soon as the grounds for suspension have been resolved.

ARTICLE X REVOCATION OF CPR

- Section 1. The CPR shall be revoked based on any of the following grounds:
- 1.1. Revocation of OC by the DA-BAFS accredited OCB;
 - 1.2. Failure to resolve the declared suspension within the suspension period;
 - 1.3. Distribution of suspended OSA and OBCA products; and
 - 1.4. Voluntary revocation of CPR.
- Section 2. The DA-BAFS shall issue the Notice of Revocation of CPR to the organic input producer. The notice shall generally contain the following:
- 2.1. Reason(s) for revocation; and
 - 2.2. Notification that the organic input producer with revoked CPR has the right to pursue an appeal for reconsideration.
- Section 3. OSA or OBCA products with revoked CPR shall be prohibited from distribution.
- Section 4. The DA-BAFS shall issue a public advisory on the revocation of the CPR through appropriate communication platforms.

ARTICLE XI TRANSFER OF PRODUCT REGISTRATION

- Section 1. The registered organic input producer may transfer its product registration to another input producer, subject to the applicable requirements and procedure as specified under Article VI of this Circular.
- Section 2. Input producers with product registration from DA-FPA, may transfer their registration with DA-BAFS, using approved efficacy data endorsed by DA-FPA, and subject to the applicable requirements and procedure as specified under Article VI of this Circular.

- Section 3. The registered organic input producer with CPR from DA-BAFS may transfer its product registration to DA-FPA within the CPR validity, subject to the requirements and procedure of DA-FPA. The registered organic input producer shall notify the DA-BAFS prior to the transfer of product registration.

ARTICLE XII TRANSITORY PROVISIONS

- Section 1. Organic input producers may resubmit OBCA ETTR evaluated by DA-BAFS prior to the approval of this Circular, for re-evaluation. The OBCA ETTR may be accepted by DA-BAFS subject to applicable provisions of this Circular.
- Section 2. All OBCA products with approved EUP prior to the approval of this Circular shall continue to be valid until expiry unless revoked by the DA-BAFS.
- Section 3. All OSA and OBCA products that are registered with the DA-BAFS prior to the approval of this Circular shall continue to be valid until expiry unless revoked by the DA-BAFS.

ARTICLE XIII CONFIDENTIALITY AND IMPARTIALITY

- Section 1. Personnel involved in the product registration of OSA and OBCA shall adhere to the principles of confidentiality and impartiality.
- Section 2. The DA-BAFS shall comply with the rights and obligations laid down in the RA No. 10173 or the Data Privacy Act of 2012, and other relevant laws and issuances of the National Privacy Commission.

ARTICLE XIV ANNEXES

The Annexes, or any part thereof, referred to in this Circular is deemed an integral part of this Circular.

ARTICLE XV SEPARABILITY CLAUSE

If any provision of this Circular is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

ARTICLE XVI REPEALING CLAUSE

DC No. 04, series of 2020 (*Guidelines for the Registration of OSA Producers and Products*), DC No. 05, series of 2020, (*Guidelines for the Registration of OBCA Producers and Products*), DC No. 01, series of 2021 (*Amending Relevant Provisions of the DC No. 05, Series of 2020 entitled "Guidelines for the Registration of OBCA Producers and Products"*) and all prior issuances, rules, regulations, or part thereof, which are inconsistent with this Circular, are hereby repealed accordingly.

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ARTICLE XVII
EFFECTIVITY

This Circular shall take effect after 15 days following the completion of its publication in the Official Gazette or a newspaper of general circulation, and its filing with the National Administrative Register of the University of the Philippines Law Center.

Done this 23rd day of November 2023.


FRANCISCO TIU LAUREL JR.
Secretary



DA-CO-OSEC-DC20231108-00024

ANNEX A
References

- An Act Providing for the Development and Promotion of Organic Agriculture in the Philippines and for Other Purposes, RA 10068, as amended by RA 11511, An Act Amending Organic Agriculture Act of 2010 (2020).
- Department of Agriculture (DA) - Bureau of Agriculture and Fisheries Standards (BAFS). (2015). Revised rules and regulations on the registration of organic fertilizers producers (DC No. 05, Series of 2015).
- Department of Agriculture (DA) - Bureau of Agriculture and Fisheries Standards (BAFS). (2018). Revised guidelines for the official accreditation of OCB (DC No. 01, Series of 2018).
- Department of Agriculture (DA) - Bureau of Agriculture and Fisheries Standards (BAFS). (2020). Guidelines on the registration of OBCA producers and products (DC No. 05, Series of 2020).
- Department of Agriculture (DA) - Bureau of Agriculture and Fisheries Standards (BAFS). (2022). Unified Set of Rules and Regulations for the Registration of Organic Producers, Produce, and Inputs (DC No. 05, Series of 2022).
- Department of Agriculture (DA)-Fertilizer and Pesticide Authority (FPA). (2019). Fertilizer Regulatory Policies and Implementing Guidelines (FPA Bluebook, 2019).
- Department of Agriculture (DA)-Fertilizer and Pesticide Authority (FPA). (2020). Pesticides Regulatory Policies and Implementing Guidelines (FPA Greenbook, 2020).
- Department of Agriculture (DA). (2023). Harmonization of Terms and Streamlining of Requirements and Procedures for Authorization and Recognition under the Regulatory Jurisdiction of the Department of Agriculture (DC No. 6, Series of 2023).

Step	Activity	By	To	Processing Time	Remarks
					the DA-BAFS within one year, upon expiration of the EUP. Only ETTR generated through EUP for product registration of OBCA shall be submitted to the DA-BAFS.
6	Evaluation of ETTR	DA-BAFS, OAD-RS	N/A	Within 7 working days upon receipt	The DA-BAFS shall provide the evaluation report to the applicant.

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ANNEX C
TPA Template

THIRD-PARTY AUTHORIZATION (TPA) AGREEMENT

KNOW ALL MEN BY THESE PRESENT

This is to certify that [Company Name of the Primary registrant and Address] a company duly organized and existing under the laws of the Republic of the Philippines, has duly authorized [Name of TPA recipient and address], a company organized and existing under the laws of the Republic of the Philippines, to use the registration data submitted by our company in order to register their product under their own brand.

Brand name of the Primary Registered Product _____
Product Registration Number _____
Validity _____
TPA Recipient's Brand Name _____
*Number Sequence _____

**Serially, each date of the serial mentioned company given with the TPA is number 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 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2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162,*

ANNEX D
Template for CPR

(DA header)

CERTIFICATE OF PRODUCT REGISTRATION

This certificate is issued to

Brand Name
(include "Active Ingredient" as applicable)

This certificate is being issued pursuant to D, I Department Circular No. #4, Series of
YYYY, and shall be valid until MM/DD/YYYY unless revoked by this Bureau.

Product Type : Organic Soil Amendment/Organic Biocontrol Agent
Name of Producer : Company Name
Product Registration Number : LP/IP-01/02-000
Date of Issue : MM/DD/YYYY

See attached Annex for other relevant details.

Director's name with signature
Director IV

QR Code

cmc NO. 46 - 2024 p. 18

(DA-BAFS Header)

Annex to CPR No. _____
Recommended Use for OBCA Products Only

Brand Name (Active Ingredient) is recommended for use in:

Crop	Pest or Disease	Percent Efficacy	Dosages and Method of Application	Date Approved

Note: Percent efficacy only applies to those OBCA products with 49.44% and below.

List of Authorized Business Enterprises and/or TPA Recipients

Company Name and Address	Nature of Business	Rebrand Name (for TPA Recipient)

XX

Director's name with signature
Director IV

cmc NO. 46-2024 p.19

TERMS AND CONDITIONS

The Bureau of Agriculture and Fisheries Standards of the Department of Agriculture (DA-BAFS) issued this Certificate of Product Registration (CPR) to this OSA or OBCA product pursuant to DA Department Circular No. #00, Series of YYYY, subject to the terms and conditions below:

1. The DA-BAFS shall suspend this CPR based on any of the following grounds:
 - a) If correction and corrective action for monitoring findings are not satisfactorily implemented, and
 - b) Product registration with the DA-FPA.
2. The DA-BAFS shall revoke this CPR based on any of the following grounds:
 - a) Revoked DC;
 - b) Non-resolution of monitoring findings during the suspension within the prescribed time;
 - c) Continued DA-FPA product registration after the suspension;
 - d) Importing, exporting, manufacturing, and/or distribution of OSA and OBCA products during the suspension; and
 - e) Voluntary revocation of their CPR.
3. Labeling of registered OSA or OBCA product(s):
 - a) Only OSA and OBCA products that are registered with DA-BAFS shall be labeled as "organic", and accompanied by the name, logo or seal, and accreditation number of the DA-BAFS accredited DCB;
 - b) OSA and OBCA products shall also contain the "Philippine Organic Mark" or "Philippine PGS Guaranteed Organic Mark", as may be applicable;
 - c) For OBCA products, only DA-BAFS approved target crops and pests, percent efficacy, dosages, and methods of application shall be indicated on the product label;
 - d) In addition to the labeling requirements of the applicable PNS for OSA and OBCA, the CPR number, validity, and product category shall appear on the product label of registered OSA and OBCA products.
4. The validity of the CPR shall follow the validity of the DC issued by the DA-BAFS accredited DCB.
5. The renewal of product registration of OSA and OBCA shall be applied prior to its expiration.
6. The original CPR shall be returned to DA-BAFS after its expiration or once it has been renewed, amended or revoked.

I have read and understood the Terms and Conditions herein set forth and I enter this agreement voluntarily with my consent. I hereunto affix my signature with full pledge of its legal effect.

(Signature over printed name of the
owner/ Authorized Representative)

(Date)

ANNEX E
Procedure and processing time for CPR

Step	Activity	By	To	Processing Time	Remarks
1	Application for CPR	Applicant	DA-BAFS, OAD-RS	Within 2 working hours	Only applications with complete documentary and technical requirements shall be accepted.
2	Evaluation of CPR requirements	DA-BAFS, OAD-RS	N/A	Within 2.5 working days upon receipt	DA-BAFS shall issue CPR to applicants upon compliance with the set requirements.
3	Issuance of CPR	DA-BAFS- OAD-RS	Applicant	Within 2 working hours	Registered OSA and OBCA products shall be included in the DA-BAFS list of registered organic input products..

CMC NO. 46-2024 P. 21

ANNEX F
Procedure and processing time for the organic input importation
and exportation clearance

Step	Activity	By	To	Processing Time	Remarks
1	Application for Organic Input Importation or Exportation Clearance	Applicant	DA-BAFS, OAD-RS	Within 2 working hours	Only applications with complete requirements shall be accepted.
2	Evaluation of Organic Input Importation or Exportation Clearance	DA-BAFS, OAD-RS	N/A	Within 2.5 working days upon receipt	DA-BAFS shall issue organic input importation and exportation clearance to applicants upon compliance with the set requirements.
3	Issuance of Organic Input Importation or Exportation Clearance	DA-BAFS, OAD-RS	Applicant	Within 2 working hours	The issuance of organic input importation or exportation clearance shall be per shipment basis, and shall be valid for 60 days from the date of approval.



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BOC-01-08729

22 March 2024

CUSTOMS MEMORANDUM CIRCULAR

No. 47 - 2024

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

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on March 22, 2024 shall be the applicable Rate of Exchange for the week March 23, 2024 to March 29, 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

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

I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:

1 UNITED STATES	DOLLAR	55.9570
2 JAPAN	YEN	0.3691
3 UNITED KINGDOM	POUND	70.8472
4 HONGKONG	DOLLAR	7.1543
5 SWITZERLAND	FRANC	62.3476
6 CANADA	DOLLAR	41.3730
7 SINGAPORE	DOLLAR	41.6533
8 AUSTRALIA	DOLLAR	36.7582
9 BAHRAIN	DINAR*	148.7032
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	14.9210
12 BRUNEI	DOLLAR	41.4988
13 INDONESIA	RUPIAH	0.0036
14 THAILAND	BAHT****	1.5423
15 UNITED ARAB EMIRATES	DIRHAM	15.2393
16 EUROPEAN MONETARY UNION	EURO	60.7917
17 KOREA	WON	0.0420
18 CHINA	YUAN**	7.7724



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II. OTHERS (NOT CONVERTIBLE WITH BSP)

19 ARGENTINA	PESO	0.0655
20 BRAZIL	REAL	11.2465
21 DENMARK	KRONER	8.1507
22 INDIA	RUPEE	0.6725
23 MALAYSIA	RINGGIT	11.8729
24 MEXICO	NEW PESO	3.3471
25 NEW ZEALAND	DOLLAR	33.8148
26 NORWAY	KRONER	5.2479
27 PAKISTAN	RUPEE	0.2011
28 SOUTH AFRICA	RAND	2.9735
29 SWEDEN	KRONER	5.3505
30 SYRIA	POUND	0.0043
31 TAIWAN	NT DOLLAR	1.7555
32 VENEZUELA	BOLIVAR	1.5445

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

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect March 22, 2024.


ATTY. VENER S. BAQUIRAN
 Deputy Commissioner, AOCG



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BOC-01-08971

27 March 2024

CUSTOMS MEMORANDUM CIRCULAR

No. 50 - 2024

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

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on March 27, 2024 shall be the applicable Rate of Exchange for the week March 30, 2024 to April 05, 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

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

I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:

1 UNITED STATES	DOLLAR	56.2810
2 JAPAN	YEN	0.3715
3 UNITED KINGDOM	POUND	71.0998
4 HONGKONG	DOLLAR	7.1940
5 SWITZERLAND	FRANC	62.2922
6 CANADA	DOLLAR	41.4410
7 SINGAPORE	DOLLAR	41.8353
8 AUSTRALIA	DOLLAR	36.7627
9 BAHRAIN	DINAR*	149.3023
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	15.0063
12 BRUNEI	DOLLAR	41.6804
13 INDONESIA	RUPIAH	0.0035
14 THAILAND	BAHT****	1.5504
15 UNITED ARAB EMIRATES	DIRHAM	15.3283
16 EUROPEAN MONETARY UNION	EURO	60.9748
17 KOREA	WON	0.0420
18 CHINA	YUAN**	7.8005



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II. OTHERS (NOT CONVERTIBLE WITH BSP)

19 ARGENTINA	PESO	0.0657
20 BRAZIL	REAL	11.3089
21 DENMARK	KRONER	8.1731
22 INDIA	RUPEE	0.6753
23 MALAYSIA	RINGGIT	11.9315
24 MEXICO	NEW PESO	3.3823
25 NEW ZEALAND	DOLLAR	33.7967
26 NORWAY	KRONER	5.2380
27 PAKISTAN	RUPEE	0.2027
28 SOUTH AFRICA	RAND	2.9678
29 SWEDEN	KRONER	5.3213
30 SYRIA	POUND	0.0043
31 TAIWAN	NT DOLLAR	1.7655
32 VENEZUELA	BOLIVAR	1.5528

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

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect March 27, 2024.


ATTY. VENER S. BAQUIRAN
Deputy Commissioner, AOCC





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BOC-01-08731

05 April 2024

CUSTOMS MEMORANDUM CIRCULAR

No. 53-2024

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

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on April 05, 2024 shall be the applicable Rate of Exchange for the week April 06, 2024 to April 12, 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

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

I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:

1 UNITED STATES	DOLLAR	56.4130
2 JAPAN	YEN	0.3728
3 UNITED KINGDOM	POUND	71.3286
4 HONGKONG	DOLLAR	7.2062
5 SWITZERLAND	FRANC	62.5699
6 CANADA	DOLLAR	41.6639
7 SINGAPORE	DOLLAR	41.8494
8 AUSTRALIA	DOLLAR	37.1536
9 BAHRAIN	DINAR*	149.6406
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	15.0403
12 BRUNEI	DOLLAR	41.6947
13 INDONESIA	RUPIAH	0.0036
14 THAILAND	BAHT****	1.5380
15 UNITED ARAB EMIRATES	DIRHAM	15.3613
16 EUROPEAN MONETARY UNION	EURO	61.1573
17 KOREA	WON	0.0418
18 CHINA	YUAN**	7.8005



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II. OTHERS (NOT CONVERTIBLE WITH BSP)

19 ARGENTINA	PESO	0.0655
20 BRAZIL	REAL	11.1521
21 DENMARK	KRONER	8.1979
22 INDIA	RUPEE	0.6769
23 MALAYSIA	RINGGIT	11.9090
24 MEXICO	NEW PESO	3.4034
25 NEW ZEALAND	DOLLAR	33.9945
26 NORWAY	KRONER	5.2649
27 PAKISTAN	RUPEE	0.2030
28 SOUTH AFRICA	RAND	3.0150
29 SWEDEN	KRONER	5.3089
30 SYRIA	POUND	0.0043
31 TAIWAN	NT DOLLAR	1.7604
32 VENEZUELA	BOLIVAR	1.5619

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

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect April 05, 2024.


ATTY. VENER S. BAQUIRAN
Deputy Commissioner, AOC





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12 April 2024

CUSTOMS MEMORANDUM CIRCULAR

No. 55 - 2024

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

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on April 12, 2024 shall be the applicable Rate of Exchange for the week April 13, 2024 to April 19, 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

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

I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:

1 UNITED STATES	DOLLAR	56.5030
2 JAPAN	YEN	0.3688
3 UNITED KINGDOM	POUND	70.9508
4 HONGKONG	DOLLAR	7.2097
5 SWITZERLAND	FRANC	62.1117
6 CANADA	DOLLAR	41.2702
7 SINGAPORE	DOLLAR	41.7736
8 AUSTRALIA	DOLLAR	36.9360
9 BAHRAIN	DINAR*	149.8753
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	15.0643
12 BRUNEI	DOLLAR	41.6198
13 INDONESIA	RUPIAH	0.0036
14 THAILAND	BAHT****	1.5499
15 UNITED ARAB EMIRATES	DIRHAM	15.3880
16 EUROPEAN MONETARY UNION	EURO	60.6221
17 KOREA	WON	0.0414
18 CHINA	YUAN**	7.8080



II. OTHERS (NOT CONVERTIBLE WITH BSP)

19 ARGENTINA	PESO	0.0653
20 BRAZIL	REAL	11.0971
21 DENMARK	KRONER	8.1260
22 INDIA	RUPEE	0.6781
23 MALAYSIA	RINGGIT	11.9079
24 MEXICO	NEW PESO	3.4440
25 NEW ZEALAND	DOLLAR	33.8792
26 NORWAY	KRONER	5.2205
27 PAKISTAN	RUPEE	0.2036
28 SOUTH AFRICA	RAND	3.0190
29 SWEDEN	KRONER	5.2694
30 SYRIA	POUND	0.0044
31 TAIWAN	NT DOLLAR	1.7535
32 VENEZUELA	BOLIVAR	1.5613

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

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect April 12, 2024.



ATTY VENER S. BAQUIRAN
 Deputy Commissioner, AOCG





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OCOM Memo No. 14-2024
MEMORANDUM

TO : ALL DISTRICT COLLECTORS
ALL OTHERS CONCERNED

FROM : BIENVENIDO Y. RUBIO MAR 21 2024
Commissioner

SUBJECT : POSTING OF AUCTIONED SHIPMENTS AT BOC'S
OFFICIAL WEBSITE

DATE : 11 March 2024

This refers to COA AOM No. 2024-003 (03) relative to the transparency and accountability requirements of the General Appropriations Act (GAA) for Fiscal Year 2023, stating therein the observations and recommendations on deficiencies found during audit.

In view thereof, you are hereby directed to submit reports on the **list of all abandoned and forfeited goods successfully sold through public auction** stating the details of the auctioned shipments, winning bidders and winning bids **within five (5) days from the date of auction**. The reports shall be submitted to the Public Information and Assistance Division (PIAD), copy furnished ACDMD-AOCG, for posting at the BOC's website.

For strict compliance.



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OCOM Memo No. **15-2024**

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MEMORANDUM

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

FROM : BIENVENIDO Y. RUBIO
Commissioner

SUBJECT : ENSURING ALL IMPORTATIONS OF PLANT PRODUCTS ARE
ACCOMPANIED BY AN APPROVED SANITARY AND
PHYTOSANITARY IMPORT CLEARANCES

DATE : 25 March 2024

MAR 26 2024

This has reference to the Letter dated 21 February 2024 from the Bureau of Plant and Industry (BPI) regarding the proliferation of imported fresh onions in the market and are being sold in different online platforms. Moreover, the BPI informed the Bureau of Customs that the last issuances of Sanitary and Phytosanitary Import Clearances (SPICs) for fresh red and yellow onions were on 12 December 2023 and 21 December 2023, respectively. Furthermore, there were still small amounts of imported fresh onions being stored at the cold storage warehouses, of which the majority are from local harvest.

Relative thereto, concerned offices are hereby directed to ensure that all importations of plant products are accompanied by an approved SPICs and shall comply with sanitary and phytosanitary requirements set by the BPI.

For information and strict compliance.



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OCOM Memo No. 15-2024

Department of Agriculture
BUREAU OF PLANT INDUSTRY
692 San Andres St., Malate, Manila, Philippines
Email Address: info@buplind.gov.ph
Tel. No. (02) 8521-7650, (02) 8353-6976

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IAS-ANZ

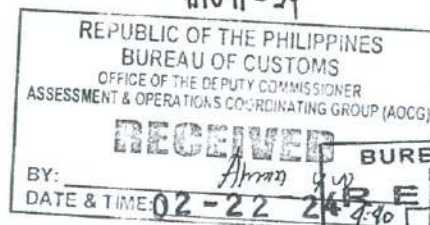
ISO 9001:2015 Certified
Quality Management System

February 21, 2024

09-46818

BIENVENIDO Y. RUBIO*Commissioner*

Bureau of Customs

G/F OCOM Buidling, 16th Street
South Harbor, Port Area, ManilaDear **Commissioner Rubio**:

Greetings from the Bureau of Plant Industry!

First of all, we would like to extend our gratitude for your continuous assistance and support for the implementation of plant quarantine and food safety mandate of this office at the border.

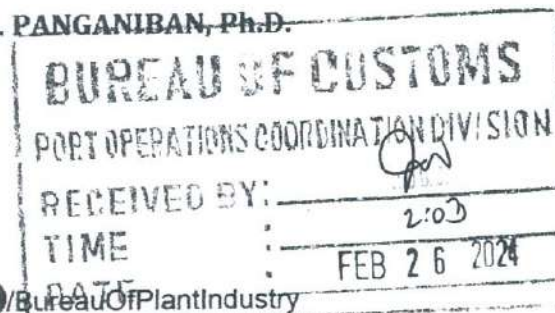
We are writing this letter in relation to reports received by our office that imported fresh onions are still proliferating in the market and are being sold in different online platforms. Please be informed that this Bureau is no longer issuing Sanitary and Phytosanitary Import Clearances (SPSIC) for importation of fresh onion. Last issuance of SPSIC for fresh yellow onion was on December 21, 2023 and December 12, 2023 for fresh red onion, which were all required to arrive on December 31, 2023. Our monitoring also showed that although there were still small amounts of imported fresh onions being stored at the cold storage warehouses, the majority are from the local harvest.

In this regard, may we respectfully request your good office for assistance in disseminating this information to all BOC offices at the port of entry to ensure that all plant products that shall enter the country is accompanied by an approved SPSIC and will comply with sanitary and phytosanitary requirements set by this Bureau.

Looking forward to your usual cooperation regarding this matter. Should you have inquiries regarding this meeting, please feel free to contact our office at Tel. Nos. 8525-2987, 8521-7650 and 8332-7567.

Thank you very much.

Very truly yours,


GERALD GLENN F. PANGANIBAN, Ph.D.*Director*EFFECTIVITY DATE: AUGUST 15, 2023
FORM NO: BPI-QMS-KMT-F1
REVISION NO.: 5www.buplant.da.gov.ph

Bureau of Plant Industry

22 FEB 2024



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DEPARTMENT OF FINANCE

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OCOM Memo No. *K* - 2024

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MEMORANDUM

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

FROM : BIEVENIDO Y. RUBIO
Commissioner

APR 01 2024

SUBJECT : ALLEGED SMUGGLING OF AFRICAN SWINE FEVER AND
AVIAN INFLUENZA VACCINES CONCEALED IN TRAVEL
LUGGAGES

DATE : 25 March 2024

This has reference to the attached letter dated 04 March 2024 from Dr. Enrico Capulong, Officer-in-Charge Director, Department of Agriculture, Bureau of Animal Industry (DA-BAI) informing the Bureau of Customs about the information they received on the significant quantities of African Swine Fever and Avian Influenza vaccines crossing our border thru small tumblers, plastic glass, and similar improvisations with dry ice as preservative, which are allegedly concealed in travel luggage originating from Vietnam and other nearby Asian countries to avoid apprehension.

Informatively, the said products are under field trial stage, its premature/unauthorize use to vaccinate farm/food animals may lead to unwanted flare ups as reported lately in some parts of pork producing regions, thus, defeating the very nature of its primary purpose.

In view of the foregoing, you are hereby directed to exercise control in ensuring that such shipments are prevented from entering our borders; to coordinate with DA-BAI if such shipments are discovered through routine inspections; and further, to impose appropriate penalties in compliance with customs laws, rules, and regulations.

For appropriate action.



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BAGONG PILIPINAS



Republic of the Philippines
Department of Agriculture
BUREAU OF ANIMAL INDUSTRY
5 Visayas Avenue, Barangay Vasra, Quezon City 1128

(+632)8528-2240 director@bai.gov.ph www.bai.gov.ph @bai.gov.ph

09-47138

04 March 2024

BIENVENIDO Y. RUBIO
Commissioner
Bureau of Customs
Port of Manila



Dear Commissioner Rubio,

Greetings from the Bureau of Animal Industry!

It has come to our attention regarding the significant quantities of African Swine Fever (ASF) and Avian Influenza (AI) vaccines crossing our border thru small tumblers, plastic glass and similar improvisations with dry ice as preservative. These items were alleged to be concealed in travel luggages originating in Vietnam and other nearby countries in Asia to avoid apprehension.

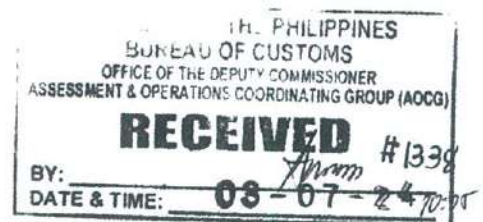
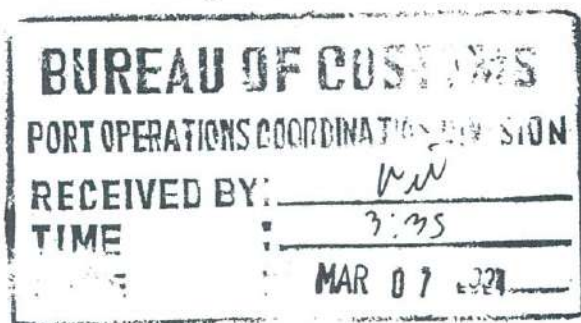
At present, as the said products are under field trial stage, its premature/unauthorized use to vaccinate our farm/food animals may lead to unwanted flare ups, as reported lately in some parts of our pork producing regions, thus defeating the very nature of its primary purpose.

We have already witnessed the effects of ASF and AI and with its ramifications to our overall economy, it is clear that our continued coordinative efforts at the border is a matter of national security.

We appreciate your kind consideration on issues of mutual concern.

Respectfully yours,

ENRICO MIGUEL L. CAPULONG, DVM, MSA
Officer-in-Charge, Director





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ALL DISTRICT & SUPPORT COLLECTORS
ALL CUSTOMS EXAMINERS & APPRAISERS
ALL OTHERS CONCERNED

FROM : BIENVENIDO Y. RUBIO APR 03 2024
Commissioner *W*

SUBJECT : REITERATION OF CMO 05-2022 (IMPLEMENTATION
OF THE OMS OF THE BOC) AND THE "VIEW SELECTIVITY
CRITERIA" IN THE E2M SYSTEM

DATE : 21 March 2024

In the interest of service, Customs Memorandum Order No. 05-2022 dated 08 March 2022 on the Implementation of the Offense Management System (OMS) of the Bureau of Customs (BOC), is hereby reiterated, with emphasis on the following provisions:

XXX

"Section 4.2 Tagging of Goods Declaration, or BL/AWB. The District Collector shall right-click the Goods Declaration reference number, or BL/AWB number, and tag the same as "SEIZED"."

XXX

"Section 4.4.2 If the goods are forfeited, the District Collector shall tag the Offense Document as "FORFEITED" status."

XXX

"Section 5. Inspection Act. After evaluation or assessment of Goods Declaration, Customs Examiners must determine the offense of possible risk, if any, using the "Risk Code" dropdown list. Multiple Risk Codes can be selected on a single Goods Declaration based on their examination findings."

XXX

In this regard, all District Collectors are instructed to strictly implement the proper tagging of Goods Declaration, or BL/AWB, the appropriate action on the goods under "SEIZED" status, and the accurate determination of relevant risk codes, as applicable, pursuant to CMO 05-2022.

Further, all Customs Examiners and Appraisers are reminded of the "View Selectivity Criteria" feature in the E2M system, which enables the use of a risk-based approach when inspecting documents and/or cargoes. This tab provides information on the reference and/or guidelines as to why a shipment has been channeled to a particular selectivity lane.

For guidance and strict compliance.





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BOC-03-22050

MEMORANDUM

TO : ALL GROUPS
ALL OTHERS CONCERNED

FROM : **MICHAEL C. FERMIN**
Acting Deputy Commissioner
Internal Administration Group

SUBJECT : **DOCUMENT CONTROL PROCEDURES FOR CUSTOMS
ISSUANCES TRANSMITTED TO THE CENTRAL RECORDS
MANAGEMENT DIVISION (CRMD)**

DATE : 28 February 2024

The following guidelines shall be observed for all customs issuances transmitted by the Groups/Offices to the CRMD.

1. To promote consistency and uniformity in the format of communications and to ensure security of issuances which may contain classified information, all concerned offices transmitting signed/approved customs issuances to the CRMD shall:

- a) Accomplish the **RU-CRMD Form 1** (*Customs Issuances Numbering, Distribution, and Website Posting Request Form*);
- b) Release/transfer the document barcode number in the Document Tracking System (DTS) to the CRMD; and
- c) Submit the original signed copy of the customs issuance/s and attachment (if any) and the duly filled out RU-CRMD Form 1 to the CRMD Records Officer / Administrative Staff.

In case of a Customs Administrative Order (CAO) or Customs Memorandum Order (CMO), provide the CRMD with an electronic copy (in Microsoft Word file) through its official email address: **crmd@customs.gov.ph**

2. To ensure proper recording, distribution, and monitoring of receipt of customs issuance/s, the CRMD Records Officer/Administrative Staff shall undertake the following tasks:

- a) Check the completeness of the documents and attachments (if any), prior to receiving the original copy of the customs issuance/s;



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2. To ensure proper recording, distribution, and monitoring of receipt of customs issuance/s, the CRMD Records Officer/Administrative Staff shall undertake the following tasks:

- a) Check the completeness of the documents and attachments (if any), prior to receiving the original copy of the customs issuance/s;
- b) Scan the corresponding document barcode number and end the transaction in the DTS;
- c) Assign the Issuance Number, record in the logbook and RU-CRMD Form 1, and encode in the Year-by-Year database;
- d) **For CAOs and CMOs:** Prepare four (4) sets of certified true copies (hard copy) and the electronic copy (MS Word file) and transmit for filing at the Office of the National Administrative Register (ONAR), UP Law Center.
- e) Generate a clear and readable "Master Copy" of the document and securely store the original copy of the customs issuance/s;
- f) Digitize/scan the "Master Copy" of the customs issuance/s;
- g) Upload the digitized issuances recommended for posting in the Bureau of Customs official website (www.customs.gov.ph);
- h) Distribute the digitized/scanned issuances through email blast and Viber group;
- i) Prepare hard copies of the issuance/s according to the number of Collection Districts and Subports and deliver to the Philippine Postal Corporation.

The receiving ports/subports/offices shall acknowledge their receipt using the Form attached herein as "Annex-A" and transmit the same to the CRMD through email at crmd@customs.gov.ph, cc: edricray.cruz@customs.gov.ph.

For information and compliance.



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RU-CRMD_Form 01
[One Issuance, use one form]

**CUSTOMS ISSUANCES NUMBERING, DISTRIBUTION, AND WEBSITE POSTING
REQUEST FORM**

ISSUANCE CODE [To be filled-out by the CRMD staff]	Date of the Issuance [by RU, CRMD]	Date Received [by RU, CRMD]	Subject/Summary/Title/Keywords [To be filled-out by the Requesting Office]

TO BE FILLED-OUT BY THE REQUESTING OFFICE

Requested by:

Signature over Printed Name of Authorized Official

(Division / Group)

For numbering and dissemination

Recommended for uploading/posting on www.customs.gov.ph

Remarks:

Yes

No

Requesting for RETRIEVAL/REMOVAL

In Case of Retrieval of hard copy and/or Removal from www.customs.gov.ph

Requested by:

(Signature over Printed Name of Authorized Official)

Remarks:

FOR CRMD USE

Received by: Date: Time:

Approved for posting by:

GLADYS C. CABUGAWAN
Chief, CRMD

MARGARET G. MANALAYSAY
Administrative Officer V

Date submitted for Posting: Time:

Uploading/Posting Assigned to:

EDRIC RAY A. CRUZ
Administrative Aide VI

NICA V. PLACIO
Administrative Aide VI

Posting Date: Time:

Posting Remarks:





hmb

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Annex-A

ACKNOWLEDGMENT RECEIPT AND PROOF OF DISSEMINATION OF CUSTOMS ISSUANCES & DIRECTIVES
RETRIEVED FROM THE DOCUMENT TRACKING SYSTEM (DTS)

Collection District No.: _____ Port/Subport: _____

Dates Covered (Monday-Friday): _____

Customs Administrative Orders (CAO) =	Customs Memorandum Orders (CMO) =
Customs Memorandum Circulars (CMC) =	Joint Orders =

MEMORANDA

OCOM Memo =	I.G. Memo =
AOCG Memo =	M.I.S.T.G. Memo =
E.G. Memo =	P.C.A.G. Memo =
I.A.G. Memo =	R.C.M.G. Memo =

Hereunder are details of dissemination and receipts of the above-listed issuances/directives:

Office	Signature of Official Receiver	Date Received

Prepared by:

Noted by:

Date: _____

Date: _____



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yf.

IG Memo No. 02-2024

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BOC-05-37546

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MEMORANDUM

**FOR : ALL DISTRICT COLLECTORS
X-RAY INSPECTION PROJECT
CUSTOMS INTELLIGENCE & INVESTIGATION SERVICE**

FROM : JUVYMAX R. UY
Deputy Commissioner, Intelligence Group

**SUBJECT : EXAMINATION OF GOODS UNDER THE INFORMAL ENTRY
PROCESS**

DATE : 20 March 2024

This refers to the recent seizures of balikbayan boxes found to contain illegal drugs and prohibited articles such as Kush, Marijuana, and Vapes at the Port of Manila and Manila International Container Port.

Considering the frequency and volume of the apprehended illegal drugs and prohibited articles, you are hereby reminded to be vigilant and to observe the full implementation of the provisions of Customs Administrative Order (CAO) No. 02-2021 (Clearance of Goods under the Informal Entry Process), specifically the conduct of the 100% physical examination and mandatory x-ray inspection of goods under the informal entry process, including the assistance of PDEA agents and the utilization of their K9 units pursuant to Customs Memorandum Order No. 08-2019.

For strict compliance.



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MISTG Memo No. 05-2024
MEMORANDUM

TO : ALL DISTRICT COLLECTORS
ALL VASP ARRASTRE OPERATORS
ALL OTHERS CONCERNED

FROM : BIENVENIDO Y. RUBIO
Commissioner *By: [Signature]*

SUBJECT : ELECTRONIC-TO-MOBILE (E2M) MAINTENANCE
ACTIVITY

DATE : 03 April 2024

The Management Information Systems and Technology Group is currently implementing the "Provisioning of Server and Storage Expansion for Existing Bureau of Customs Critical Applications" project and will deliver additional storage to the Bureau of Customs' production database server.

The activity will result in a scheduled downtime from **11:59 AM of 06 April 2024 up to 11:59 AM of 07 April 2024**. Please be advised that during this period, the Electronic-to-Mobile (E2M) will not be available. We advise all concerned persons to process all transactions before the scheduled downtime.

Advisory will be issued once the activity finishes, and the system is up and available.





J.

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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 : 20 March 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 14 March 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1021	"VISION VRLA BATTERY, MODEL: CP-1250 (12V-5Ah)"	8507.20.94	MFN – 15% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – 15% ad valorem* RCEP – 15% ad valorem*
24-013	"ZAMIPRO-SL"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			





13.

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-079	"WYETH® S-26 GOLD® COMFORTIS HW"	1901.10.20	MFN – 7% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
24-095	"LESLIE'S® CHEEZY CORN CRUNCH OUTRAGEOUSLY CHEESY"	1905.90.80	Export Duty - Zero
24-096	"KOPIKO® CAPUCCINO CANDY"	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*
24-099	"FLAVOR CHOCOLATE GIVAUDAN S-016966"	3302.10.30	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-106	"FLAVOR 41348"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-111	"FLAVOR 13671"	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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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-114	"LESLIE'S® THIN & CRISPY BANANA CHIPS HONEY DIPPED"	2008.99.40	Export Duty - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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09-47377

Ref. No. 24-026

14 March 2024

COMMISSIONER BIENVENIDO Y. RUBIOBureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, ManilaDear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1021, 24-013, 24-079, 24-095, 24-096, 24-099, 24-106, 24-111, and 24-114, issued by this Commission on 14 March 2024. 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**
Chairperson

3/19

Encl: As stated

cc: The Secretary
Department of Finance
Manila

15 MAR 2024



JP.

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 8507.20.94		23-1021
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 5% ad valorem AKFTA - 15% ad valorem		14 March 2024

4 DESCRIPTION OF GOOD

"VISION VRLA BATTERY, MODEL: CP-1250 (12V-5Ah)"

Based on the brochure, technical specifications, and material safety data sheet submitted, subject article is a valve regulated lead-acid (VRLA) rechargeable battery (accumulator). It primarily consists of lead plates, absorbent glass mat (AGM) separator, and a safety relief valve, enclosed in a rectangular thermoplastic housing. The electrolyte in this type of battery is absorbed by the AGM separators and plates, making the battery spillproof. It also has safety valves that vent excess gases generated when charging the cells. Intended for use in a variety of applications, including alarm systems, emergency lighting systems, uninterruptible power supplies, and medical equipment, subject article has the following specifications:



Nominal Voltage	Number of Cells	Nominal Capacity 77°F (25°C)		Dimension (LxWxH)	Weight
		1-hour	20-hour		
12 V	6	3.25 Ah	5 Ah	90 mm x 70 mm x 101 mm (3.54 inch x 2.76 inch x 3.98 inch)	1.8 kg (3.97 lbs)

5 REASONS FOR CLASSIFICATION

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 consist essentially of a container holding the electrolyte in which are immersed two electrodes fitted with terminals for connection to an external circuit. The main types of accumulators are, among others, lead-acid accumulators, in which the electrolyte is sulphuric acid and the electrodes lead plates or lead grids supporting active material.

In view thereof, subject article is classified under AHTN 2022 subheading 8507.20.94, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

2	TCC (AR) NO.
	23-1021

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

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

FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		24-013
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		14 March 2024
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"ZAMIPRO-SL"

Based on the product brochure, safety data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a probiotic feed premix in the form of an off-white to yellowish-brown powder. It is composed of *Bacillus subtilis*, *Bacillus licheniformis*, and calcium carbonate (carrier). Packed in 10-kg and 25-kg bags, subject article is added to feeds of swine, poultry, cattle, sheep, shrimp, and fish at a rate of 100 g to 500 g per ton of finished feeds, to aid in the development and maintenance of intestinal health and performance and to improve feed conversion efficiency of animals.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making 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; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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





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 1901.10.20		24-079
	MFN - 7% ad valorem	3	DATE ISSUED
	PH-EFTA FTA (CHE/LIE) - Zero		14 March 2024

4	DESCRIPTION OF GOOD
	<p align="center">“WYETH® S-26 GOLD® COMFORTIS HW”</p> <p>Based on the manufacturer's declaration, product label, and photograph of the product submitted, subject article is a powdered infant formula composed of demineralized whey, high oleic sunflower oil, maltodextrin, lactose, low erucic acid rapeseed oil, sunflower oil, soy lecithin, 2'-fucosyllactose, potassium hydroxide, L-phenylalanine, protease, inositol, taurine, L-carnitine, vitamins, and minerals, among others. Packed in 800-g cans, subject article is formulated for infants of up to 12 months of age.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.</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>



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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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.80		24-095
	Export Duty - Zero	3	DATE ISSUED
			14 March 2024

4 DESCRIPTION OF GOOD

"LESLIE'S® CHEEZY CORN CRUNCH OUTRAGEOUSLY CHEESY"

Based on the product list, finished goods specifications, and product brochure submitted, subject articles are elongated, cheese-flavoured crunchy corn snacks with cheesy, creamy, and toasted corn aftertaste. These are made from corn meal, vegetable oil, cheese powder, iodized salt, sugar, garlic powder, and onion powder, among others. Subject articles are packed in 70-g and 150-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

Digitally signed

MARILOU P. MENDOZA
Chairperson

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



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<div>AHTN 1704.90.99</div> <div>MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem</div> <div>ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem</div>		24-096	
		3	DATE ISSUED
		14 March 2024	
4	DESCRIPTION OF GOOD		
<div>“KOPIKO® CAPUCCINO CANDY”</div> <div>Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a round hard cappuccino-flavoured candy with a taste of milk and coffee. It is composed of sugar, glucose, vegetable oil, milk powder, coffee extract, butter, and salt, among others. Subject article is packed in 175-g metalized bags containing 50 pieces of 3.5-g individually wrapped candies.</div>			
5	REASONS FOR CLASSIFICATION		
<div>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.</div> <div>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:</div>			

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.phEmail Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph

2	TCC (AR) NO.
	24-096

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

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 3302.10.30		24-099
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		14 March 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"FLAVOR CHOCOLATE GIVAUDAN S-016966"</p> <p>Based on the safety and technical data sheets, ingredient listing, flavour status declaration, certificate of analysis, production process flowchart, packing list, and packaging information submitted, subject article is a spray dried pale brown to brown powder with a chocolate taste. It contains nature-identical flavouring substances and flavouring preparation (mixture of odoriferous substances such as essential oils, synthetic aromatics, and extracts). It also contains waxy maize maltodextrin, propylene glycol, and modified waxy maize starch. Packed in 64-L corrugated boxes, subject article is used as a flavouring in the manufacture of ready-to-drink chocolate-flavoured beverages.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the AHTN 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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>Digitally signed</i></p> <p align="right"></p> <p align="right">MARILOU P. MENDOZA</p> <p align="right">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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
<div>AHTN 3302.10.10</div> <div><div>MFN - 1% ad valorem</div><div>ATIGA - Zero</div><div>AANZFTA - Zero</div><div>ACFTA - Zero</div><div>AHKFTA - Zero</div><div>AIFTA - Zero</div><div>AJCEPA - Zero</div><div>AKFTA - Zero</div><div>RCEP - Zero</div></div>			24-106	
			3	DATE ISSUED
			14 March 2024	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“FLAVOR 41348”</p> <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 linalool, myrcene, cinnamaldehyde, beta pinene, ethyl alcohol, and benzyl alcohol, among others. It is in the form of a colorless to light yellow 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>	

2	TCC (AR) NO.
	24-106

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

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			24-111
		3	DATE ISSUED

AHTN 3302.10.10

MFN - 1% ad valorem ATIGA - Zero
AANZFTA - Zero ACFTA - Zero
AHKFTA - Zero AIFTA - Zero
AJCEPA - Zero AKFTA - Zero
RCEP - Zero

14 March 2024

4	DESCRIPTION OF GOOD
	"FLAVOR 13671"
	<p>Based on the technical and safety data sheets, production process flowchart, certification on product use, ingredient statement, and photograph of the packaging submitted, subject article is a flavouring preparation composed of ethyl alcohol, water, and natural flavouring complexes (e.g., limonene, terpineol, and citral). It is in the form of a colourless to pale yellow liquid with a characteristic strong odour. Packed in 25-kg plastic containers (net weight), 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>

2	TCC (AR) NO.
	24-111

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

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 2008.99.40 Export Duty - Zero		24-114
		3	DATE ISSUED
			14 March 2024

4	DESCRIPTION OF GOOD
	<p>“LESLIE'S® THIN & CRISPY BANANA CHIPS HONEY DIPPED”</p> <p>Based on the product list and finished goods specifications submitted, subject articles are thin and crispy banana chips. These are in the form of beige to light brown flat chips with smooth and glossy surface, crunchy texture, moderate to strong banana aroma and flavour, and honey-like sweetness. These are made from fresh bananas, vegetable oil, cane sugar, honey, and artificial flavours, and produced by coating, frying, sifting, and packing. Subject articles are packed in 40-g and 160-g foil pouches.</p> 
5	REASONS FOR CLASSIFICATION
	<p>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, <i>inter alia</i>, cooked fruit.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 2008.99.40.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Marilou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">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. 73-2024

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 : 20 March 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 18 March 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-074	"NATURE'S BOUNTY® FISH OIL 1000 MG DIETARY SUPPLEMENT"	2106.90.72	MFN – 7% ad valorem
24-075	"NATURE'S BOUNTY® L-ARGININE 1,000 MG FOOD SUPPLEMENT"	2106.90.72	MFN – 7% ad valorem
24-077	"NATURE'S BOUNTY® LUTEIN 40 MG FOOD SUPPLEMENT SOFTGELS"	2106.90.72	MFN – 7% ad valorem
24-078	"NATURE'S BOUNTY® HORNY GOAT WEED WITH MACA"	2106.90.72	MFN – 7% ad valorem
24-108	"BAJAJ MAXIMA Z PETROL MONOCOQUE CHASSIS FITTED WITH ENGINE"	8706.00.39	MFN – 10% ad valorem AIFTA – 10% ad valorem*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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

AOCG Memo No. 73-2024 p. 2



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-47418

Ref. No. 24-027

18 March 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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-074, 24-075, 24-077, 24-078, and 24-108, issued by this Commission on 18 March 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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 Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



19 MAR 2024



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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 2106.90.72 MFN - 7% ad valorem		24-074
		3	DATE ISSUED
			18 March 2024

4	DESCRIPTION OF GOOD
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“NATURE’S BOUNTY® FISH OIL 1000 mg DIETARY SUPPLEMENT”

Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a food supplement in the form of a clear, coated softgel with a yellow fill. It is composed of fish oil, gelatin, vegetable glycerin, acetylated monoglycerides, food glaze, mixed natural tocopherols, polysorbate 80, potassium sorbate (preservative), and sodium alginate. Packed in bottles containing 120 coated softgels, subject article is intended to help reduce the risk of coronary heart disease. It is recommended to be taken by adults orally at two softgels twice daily, preferably with meals.

5	REASONS FOR CLASSIFICATION
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Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid 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

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 2106.90.72 MFN - 7% ad valorem		24-075
		3	DATE ISSUED
			18 March 2024

4 DESCRIPTION OF GOOD

“NATURE’S BOUNTY® L-ARGININE 1,000 mg FOOD SUPPLEMENT”

Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is an amino acid food supplement in the form of a white oblong tablet containing 1,000 mg L-arginine hydrochloride, vegetable stearic acid, maltodextrin, microcrystalline cellulose (bulking agent), sodium carboxymethyl cellulose (stabilizer), sodium sulfate (acidity regulator), glazing agents, and anti-caking agents. Packed in bottles containing 30 tablets, subject article is intended to support blood flow and vascular function. It is recommended to be taken by adults at one tablet three times daily, preferably with meals.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid 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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem		24-077
		3	DATE ISSUED
			18 March 2024

4 DESCRIPTION OF GOOD

“NATURE’S BOUNTY® LUTEIN 40 mg FOOD SUPPLEMENT SOFTGELS”

Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject articles are a dietary supplement in the form of rapid release, oval-shaped, clear softgels with red-orange fill. Each softgel contains 40 mg lutein, safflower oil, vegetable glycerin, gelatin, and yellow beeswax. Packed in bottles containing 30 softgels, subject articles are to be taken once daily, preferably with a meal, to support eye health.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject articles are classified under AHTN 2022 subheading 2106.90.72, 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

Digitally signed

MARILOU P. MENDOZA
Chairperson

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





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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem		24-078
		3	DATE ISSUED
			18 March 2024

4 DESCRIPTION OF GOOD

“NATURE’S BOUNTY® HORNY GOAT WEED WITH MACA”

Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a dietary supplement in the form of a clear capsule with brown-speckled powder fill. It is composed of horny goat weed extract, maca extract, gelatin, dicalcium phosphate, silica, and vegetable magnesium stearate. Packed in bottles containing 60 capsules, subject article is to be taken by adults at two capsules twice daily, preferably with meals, to help increase blood flow and improve sexual function.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid 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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem		24-078
		3	DATE ISSUED
			18 March 2024

4 DESCRIPTION OF GOOD

“NATURE’S BOUNTY® HORNY GOAT WEED WITH MACA”

Based on the ingredients composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a dietary supplement in the form of a clear capsule with brown-speckled powder fill. It is composed of horny goat weed extract, maca extract, gelatin, dicalcium phosphate, silica, and vegetable magnesium stearate. Packed in bottles containing 60 capsules, subject article is to be taken by adults at two capsules twice daily, preferably with meals, to help increase blood flow and improve sexual function.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid 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 8706.00.39 MFN - 10% ad valorem AIFTA - 10% ad valorem		24-108
		3	DATE ISSUED
			18 March 2024

4	DESCRIPTION OF GOOD
	<p>“BAJAJ MAXIMA Z PETROL MONOCOQUE CHASSIS FITTED WITH ENGINE”</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a chassis specifically designed for a three-wheeled motor vehicle for the transport of up to four persons. It is fitted with a four-stroke spark-ignition engine with a displacement of 236.2 cc and other parts such as a dashboard, handbrake lever, handlebar, wiring harness, fuel tank, and cables. Subject article is to be imported together with the loose parts (e.g., bumper, windshield, front wheel, and rear wheels with tires).</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 87.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the chassis-frames or the combined chassis-body framework (unibody or monocoque construction), for the motor vehicles of headings 87.01 to 87.05, fitted with their engines and with their transmission and steering gear and axles (with or without wheels). That is to say, goods of this heading are motor vehicles without bodies. The chassis classified in this heading may, however, be fitted with bonnets (hoods), windscreens (windshields), mudguards, running-boards and dashboards (whether or not equipped with instruments). Chassis also remained classified here whether or not fitted with tyres, carburetors or batteries or other electrical equipment.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8706.00.39, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 10% ad valorem, subject to submission of Certificate of Origin (CO) Form “A1”.</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><p>FOR THE COMMISSION</p><p><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p><p>MARILOU P. MENDOZA 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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AOCG Memo No. 75-2024

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 : 25 March 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 21 March 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-141 /	"CERAPHYL™ 847 ESTER" /	2915.70.30 /	MFN – 1% ad valorem /
24-143 /	"CERAPHYL™ 368 ESTER" /	2915.70.10 /	MFN – 10% ad valorem /

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-47478

Ref. No. 24-028

21 March 2024

COMMISSIONER BIENVENIDO Y. RUBIOBureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, ManilaDear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-141 and 24-143, issued by this Commission on 21 March 2024. 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

21 MAR 2024



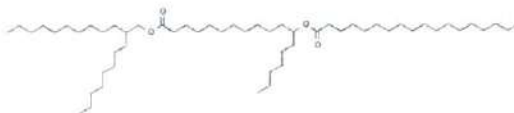
REPUBLIC OF THE PHILIPPINES


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 2915.70.30 MFN - 1% ad valorem		24-141
		3	DATE ISSUED
			21 March 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"CERAPHYL™ 847 ESTER"</p> <p>Based on the product specifications, cosmetics information dossier, manufacturing process flowchart, raw material information, and safety data sheet submitted, subject article is pure octyldodecyl stearyl stearate (CAS No. 90052-75-8) in the form of a clear, colorless to amber-yellow liquid. Packed in 50-lbs drums, subject article is an emollient ester used as a raw material in the manufacture of lip balms, lipsticks, color cosmetics, creams and lotions, baby products, hair conditioners, and hair pomades and creams. It has the following chemical structure:</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.15 of the AHTN 2022 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes stearic acid ($\text{CH}_3(\text{CH}_2)_{16}\text{COOH}$) and its salts and esters.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2915.70.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i>  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


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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 2915.70.10 MFN - 10% ad valorem		24-143
		3	DATE ISSUED
			21 March 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“CERAPHYL™ 368 ESTER”</p> <p>Based on the product specifications, cosmetics information dossier, manufacturing process flowchart, and safety data sheet submitted, subject article is pure 2-ethylhexyl palmitate (CAS No. 29806-73-3) in the form of a white liquid. Packed in 50-lbs drums, subject article is used as a raw material in the manufacture of personal care and cosmetic products to impart a “mid feel” to emulsions during rub out. 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 29.15 of the AHTN 2022 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes palmitic acid (CH₃(CH₂)₁₄COOH) and its salts and esters.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2915.70.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right;"><p>FOR THE COMMISSION</p><p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p><p>MARILOU P. MENDOZA 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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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS


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AOCG Memo No. 76-2024

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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 : 01 April 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 March and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-931	"PANELVIEW™ PLUS 7 PERFORMANCE TERMINAL, MODEL NO.: 2711P-T10C22D9P"	8471.41.90	MFN - Zero
23-1069	"NISSAN URVAN (CARGO AND GX VAN)"	8704.21.29	MFN – 30% ad valorem AJCEPA – 30% ad valorem* PJEPA – Zero* RCEP – 30% ad valorem*
24-085	"ZINC SULPHATE"	2833.29.40	MFN – 1% ad valorem/ ACFTA – Zero* RCEP – Zero*
24-086	"FEED WHEAT – GRAIN"	1001.99.99	MFN – 7% ad valorem AIFTA – Zero*
24-087	"DE OILED RICE BRAN – POWDER"	2306.90.90	MFN – 3% ad valorem AIFTA – 3% ad valorem*

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



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DEPARTMENT OF FINANCE

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AOCG Memo No. 76-2024 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-089	"ALLZYME® SSF E"	3507.90.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-119	"POLYPROPYLENE NSY114G"	3902.10.40	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – 10% ad valorem* AKFTA – 12% ad valorem* RCEP – 10% ad valorem*
24-126	"FERMENTED SOYBEAN MEAL"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-132	"FAN COIL UNIT, MODEL: CONDURA – 42KPV012313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-133	"FAN COIL UNIT, MODEL: CONDURA – 42KPV009313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-134 /	"FAN COIL UNIT, MODEL: CONDURA – 42KPV024313" /	8415.90.19 /	MFN – 10% ad valorem / ACFTA – Zero* / RCEP – 7% ad valorem*
24-135 /	"FAN COIL UNIT, MODEL: CONDURA – 42KPV018313" /	8415.90.19 /	MFN – 10% ad valorem / ACFTA – Zero* / RCEP – 7% ad valorem*
24-136 /	"CONDENSING UNIT, MODEL: CONDURA – 38KPV012313" /	8415.90.19 /	MFN – 10% ad valorem / ACFTA – Zero* / RCEP – 7% ad valorem*
24-137 /	"CONDENSING UNIT, MODEL: CONDURA – 38KPV009313" /	8415.90.19 /	MFN – 10% ad valorem / ACFTA – Zero* / RCEP – 7% ad valorem*
24-138 /	"CONDENSING UNIT, MODEL: CONDURA – 38KPV018313" /	8415.90.19 /	MFN – 10% ad valorem / ACFTA – Zero* / RCEP – 7% ad valorem*
24-139 /	"CONDENSING UNIT, MODEL: CONDURA – 38KPV024313" /	8415.90.19 /	MFN – 10% ad valorem / ACFTA – Zero* / RCEP – 7% ad valorem*
24-144 /	"CERAPHYL™ 791 ESTER" /	2915.70.30 /	MFN – 1% ad valorem /
24-148 /	"DICOWHEY®" /	2309.90.20 /	MFN - Zero /
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

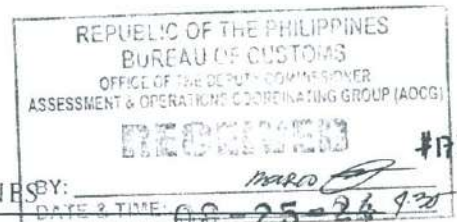
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AOCG Memo No. 76-2024 p. 4



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TARIFF COMMISSION



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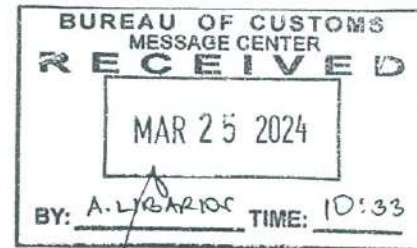
Ref. No. 24-029

09-47535

22 March 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. 23-931, 23-1069, 24-085, 24-086, 24-087, 24-089, 24-119, 24-126, 24-132, 24-133, 24-134, 24-135, 24-136, 24-137, 24-138, 24-139, 24-144, and 24-148, issued by this Commission on 22 March 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

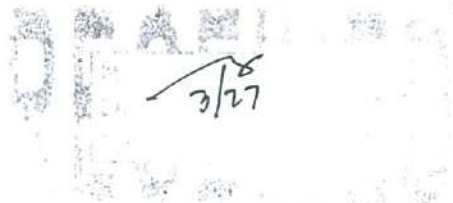
Very truly yours,

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



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 Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



25 MAR 2024



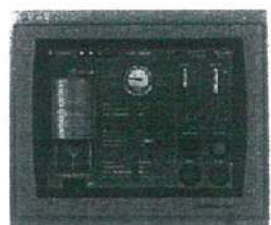
REPUBLIC OF THE PHILIPPINES

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 8471.41.90		23-931
	MFN - Zero	3	DATE ISSUED
			22 March 2024

4	DESCRIPTION OF GOOD														
	<p>“PANELVIEW™ PLUS 7 PERFORMANCE TERMINAL, MODEL NO.: 2711P-T10C22D9P”</p> <p>Based on the technical information and user manual submitted, subject article is a human-machine interface (HMI) touchscreen terminal used to monitor and control devices/machines that are attached to ControlLogix and CompactLogix 5370 controllers on an Ethernet/IP™ network. It is equipped with a Microsoft® Windows® CE 6.0 or 10 IoT Core operating system, configured with a proprietary software for creating HMI applications, features a web browser, Microsoft® file viewers, and a text editor and PDF viewer, and has remote connection capabilities. It displays critical data and allows users to visually monitor and understand industrial processes, and to interact with the control connected industrial equipment. Subject article has the following specifications:</p> <table border="1"> <tr> <td>Display size, diagonal</td><td>10.4 in</td></tr> <tr> <td>Display type / resolution</td><td>TFT Color / 800 x 600 SVGA</td></tr> <tr> <td>Memory (RAM)</td><td>512 MB – 4 GB</td></tr> <tr> <td>Input voltage</td><td>18 - 30V DC</td></tr> <tr> <td>Power consumption (max)</td><td>50 W</td></tr> <tr> <td>Weight (approx.)</td><td>2.28 kg (5.03 lb)</td></tr> <tr> <td>Dimension (H x W x D)</td><td>252 x 297 x 69.6 mm</td></tr> </table> 	Display size, diagonal	10.4 in	Display type / resolution	TFT Color / 800 x 600 SVGA	Memory (RAM)	512 MB – 4 GB	Input voltage	18 - 30V DC	Power consumption (max)	50 W	Weight (approx.)	2.28 kg (5.03 lb)	Dimension (H x W x D)	252 x 297 x 69.6 mm
Display size, diagonal	10.4 in														
Display type / resolution	TFT Color / 800 x 600 SVGA														
Memory (RAM)	512 MB – 4 GB														
Input voltage	18 - 30V DC														
Power consumption (max)	50 W														
Weight (approx.)	2.28 kg (5.03 lb)														
Dimension (H x W x D)	252 x 297 x 69.6 mm														
5	REASONS FOR CLASSIFICATION														
	<p>Heading 84.71 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that automatic data processing machines are machines which, by logically interrelated operations performed in accordance with pre-established instructions (program), furnish data which can be used as such or, in some cases, serve in turn as data for other data processing operations.</p>														

2	TCC (AR) NO.
	23-931

This heading covers data processing machines in which the logical sequences of the operations can be changed from one job to another, and in which the operation can be automatic, that is to say with no manual intervention for the duration of the task. These machines mostly use electronic signals but may also use other technologies. They may be self-contained, all the elements required for data processing being combined in the same housing, or they may be in the form of systems consisting of a variable number of separate units.

In view thereof, subject article is classified under AHTN 2022 subheading 8471.41.90, 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

 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 8704.21.29		23-1069
	MFN - 30% ad valorem	3	DATE ISSUED
	AJCEPA - 30% ad valorem		22 March 2024
	PJEPA - Zero		
	RCEP - 30% ad valorem		

4 | DESCRIPTION OF GOOD

"NISSAN URVAN (CARGO AND GX VAN)"

Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a completely built-up (CBU) cargo van equipped with a compression-ignition internal combustion engine. It has the following specifications:

Model	Cargo	GX Van (AT and MT)
Engine Type	Inline 4-cylinder, Dual Overhead Camshaft (DOHC) 16 Valves with Variable Turbocharger (VGS) and Intercooler	
Displacement (cc)	2,488	
Maximum Power (ps / rpm)	129 / 3,200	
Maximum Torque (N·m / rpm)	356 / 1,400 ~ 2,000	
Overall Dimension (LxWxH) (mm)	5,080 x 1,695 x 2,285	5,230 x 1,880 x 2,285
Gross Vehicle Weight (kg)	3,300	3,400
Cargo Area Dimension (LxWxH) (mm)	3,395 x 1,730 x 1,640	

5	REASONS FOR CLASSIFICATION
<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular: ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans; among others.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.21.29, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</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>	

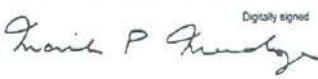
**MASTER COPY**AOCG Memo No. 76-2024 p. 18

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 2833.29.40		24-085
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"ZINC SULPHATE"</p> <p>Based on the finished product specifications, manufacturing process, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure zinc sulphate in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is added to animal feeds, at a rate of 0.5 to 1.2 grams per ton of feeds, as a nutritional source to maintain normal health and increase yield in poultry and swine.</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 zinc sulphate ($ZnSO_4 \cdot 7H_2O$). Obtained by the action of dilute sulphuric acid on zinc, zinc oxide, zinc carbonate or roasted blende. White vitreous masses or in needle-shaped crystals. Used for lessening the natural buoyancy of ores in flotation processes; as a mordant in dyeing; for zinc-plating by electrolysis; as an antiseptic; for preserving wood; in the manufacture of driers, of lithopone, luminophores (zinc sulphate activated by copper) and of various other zinc compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2833.29.40, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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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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 1001.99.99 MFN - 7% ad valorem AFTA - Zero		24-086
		3	DATE ISSUED
			22 March 2024

4	DESCRIPTION OF GOOD
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"FEED WHEAT - GRAIN"

Based on the product label, Certificate of Feed Product Registration from the Bureau of Animal Industry, and process flowchart submitted, subject article is 100% wheat grain used for animal feeding. Packed in 50-kg polypropylene (PP) bags, subject article is added to animal feeds at a rate of 20% to 30% per ton of feeds, as a source of energy and protein. It is also good for digestibility and nutrient absorption.

5	REASONS FOR CLASSIFICATION
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Note 1 (A) to Chapter 10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

Heading 10.01 of the AHTN 2022 covers wheat and meslin.

In view thereof, subject article is classified under AHTN 2022 subheading 1001.99.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson


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**MASTER COPY**AOCG Memo No. 76-2024/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 2306.90.90 MFN - 3% ad valorem AIFTA - 3% ad valorem		24-087
		3	DATE ISSUED
			22 March 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"DE OILED RICE BRAN - POWDER"</p> <p>Based on the product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and manufacturing process flowchart submitted, subject article is de-oiled rice bran (<i>Oryza sativa</i> L. [<i>Poaceae</i>]) in the form of a yellow powder with no odor. It is a by-product obtained from the production of rice bran oil using solvent extraction. Packed in 25-kg and 50-kg polypropylene (PP) bags, subject article is used as an ingredient in the manufacture of animal feeds for livestock and poultry.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN 2022) covers oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers oil-cake and other solid residues other than those of heading 23.04 or 23.05, remaining after the extraction of microbial oils or oil from oil seeds, oleaginous fruits and germ of cereals by solvents or in a press or rotary expeller. This heading also includes de-oiled bran obtained as a residue after the extraction of oil from rice bran. Certain oil-cakes and other solid residues (linseed, cotton seed, sesame, copra, etc.) constitute valuable animal foods; some (e.g., castor) are unsuitable for animal fodder and are used as fertilisers; others (e.g., bitter almond and mustard cake) are used for the extraction of essential oils.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2306.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form "AI".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  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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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 3507.90.00		24-089
	MFN - 3% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		22 March 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“ALLZYME® SSF E”</p> <p>Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), method of manufacture, certificate of formulation and guarantee, safety data sheet, product label, and photograph of the product submitted, subject article is a multi-enzyme complex in the form of an off-white free-flowing powder. It is produced by dry-blending dried <i>Aspergillus niger</i> fermentation extract (containing phytase, protease, cellulase, xylanase, beta-glucanase, amylase, and pectinase) and calcium carbonate. Packed in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg, and 25-kg bags; in 200-kg drums; and in 1,000-kg tote bags, subject article is added to animal feeds at a dosage of 150 to 600 g per ton of feeds, to increase the release of phytate-bound phosphorus, energy, and protein from poultry, pig, and aquaculture feeds.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. This heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.</p> <p>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 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. 76-2024 p. 12

2	TCC (AR) NO.
	24-089

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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p. 13

REPUBLIC OF THE PHILIPPINES

Pursuant to Section 1100 of RA 10863 (CMTA)

4	DESCRIPTION OF GOOD
“POLYPROPYLENE NSY114G”	
<p>Based on the technical data sheet, material safety data sheet, and photographs of the product and the packaging submitted, subject article is a polypropylene homopolymer resin in the form of white pellets. It has a melt flow rate of 3.5 g/10 minutes at 2.16 kg and 230°C, and a density of 0.91 g/ml. Packed in 25-kg bags and in 750-kg jumbo bags, subject article is used in monofilament applications and in the manufacture of flat yarn or raffia products (<i>i.e.</i>, woven bags, ropes and twines, and geotextiles).</p>	
5	REASONS FOR CLASSIFICATION
<p>Note 6 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 blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.02 of the AHTN 2022 covers polymers of propylene or of other olefins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polymers of all olefins (<i>i.e.</i> acyclic hydrocarbons having one or more double bonds) except ethylene. The important polymers of this heading are polypropylene, polyisobutylene and propylene copolymers. The general physical properties of polypropylene are similar to those of high-density polyethylene. Polypropylene and propylene copolymers also have a very wide range of applications, for example, packaging film, moulded parts for automobiles, appliances, housewares, etc., wire and cable coating, food container closures, coated and laminated products, bottles, trays and containers for storing precision equipment, ducting, tank linings, piping for chemical plant, tufted carpet backing.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3902.10.40, 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>	

AOCG Memo No. 76-2024 p. 14

2	TCC (AR) NO.
	24-119

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	12	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		24-126
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - Zero		

4 DESCRIPTION OF GOOD**"FERMENTED SOYBEAN MEAL"**

Based on the certificate of composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), technical description, production process flowchart, certificate of analysis, and product label submitted, subject article is a fermented soybean meal in the form of a light-brown or light-yellow powder containing, at minimum, 45% crude protein. It is produced by mixing and fermenting soybean meal with fermentation liquid [containing meat extract, peptone, and yeast (*Saccharomyces spp.*)-peptone-dextrose medium], followed by drying, crushing, and sieving. Packed in 25-kg multiwalled paper bags with polyethylene liner, subject article is added to feeds of swine, poultry, and aquaculture animals at a rate of 1% to 7% per ton of feeds, as a source of highly digestible plant protein.

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 the heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed
MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

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 8415.90.19		24-132
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	"FAN COIL UNIT, MODEL: CONDURA - 42KPV012313"										
	Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:										
	<table><tr><td>Cooling Capacity</td><td>1.5 hp (1.1 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr><tr><td>Air flow (Hi/Mid/Low) (m³/h)</td><td>580 / 450 / 310</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>805 x 194 x 285</td></tr><tr><td>Net Weight (kg)</td><td>7.7</td></tr></table>	Cooling Capacity	1.5 hp (1.1 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	580 / 450 / 310	Dimension (WxDxH) (mm)	805 x 194 x 285	Net Weight (kg)	7.7
Cooling Capacity	1.5 hp (1.1 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	580 / 450 / 310										
Dimension (WxDxH) (mm)	805 x 194 x 285										
Net Weight (kg)	7.7										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> <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>





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 8415.90.19		24-133
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	<p align="center">"FAN COIL UNIT, MODEL: CONDURA - 42KPV009313"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1"> <tr> <td>Cooling Capacity</td><td>1.0 hp (0.75 kW)</td></tr> <tr> <td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr> <tr> <td>Air flow (Hi/Mid/Low) (m³/h)</td><td>486 / 390 / 280</td></tr> <tr> <td>Dimension (WxDxH) (mm)</td><td>715 x 194 x 285</td></tr> <tr> <td>Net Weight (kg)</td><td>7.2</td></tr> </table>	Cooling Capacity	1.0 hp (0.75 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	486 / 390 / 280	Dimension (WxDxH) (mm)	715 x 194 x 285	Net Weight (kg)	7.2
Cooling Capacity	1.0 hp (0.75 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	486 / 390 / 280										
Dimension (WxDxH) (mm)	715 x 194 x 285										
Net Weight (kg)	7.2										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Digitally signed</i></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>

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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 8415.90.19		24-134
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4 DESCRIPTION OF GOOD**"FAN COIL UNIT, MODEL: CONDURA - 42KPV024313"**

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	2.5 hp (1.86 kW)
Power Supply	230 V, 1 Ph, 60 Hz
Air flow (Hi/Mid/Low) (m³/h)	960 / 750 / 600
Dimension (WxDxH) (mm)	1,040 x 220 x 327
Net Weight (kg)	13

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid 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 8415.90.19		24-135
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	<p align="center">"FAN COIL UNIT, MODEL: CONDURA - 42KPV018313"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1"> <tr> <td>Cooling Capacity</td><td>2.0 hp (1.49 kW)</td></tr> <tr> <td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr> <tr> <td>Air flow (Hi/Mid/Low) (m³/h)</td><td>800 / 660 / 500</td></tr> <tr> <td>Dimension (WxDxH) (mm)</td><td>957 x 213 x 302</td></tr> <tr> <td>Net Weight (kg)</td><td>10.4</td></tr> </table>	Cooling Capacity	2.0 hp (1.49 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	800 / 660 / 500	Dimension (WxDxH) (mm)	957 x 213 x 302	Net Weight (kg)	10.4
Cooling Capacity	2.0 hp (1.49 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	800 / 660 / 500										
Dimension (WxDxH) (mm)	957 x 213 x 302										
Net Weight (kg)	10.4										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p 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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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 8415.90.19		24-136
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	<p style="text-align: center;">“CONDENSING UNIT, MODEL: CONDURA - 38KPV012313”</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, a motor-driven fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table><tr><td>Cooling Capacity</td><td>1.5 hp (1.12 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr><tr><td>Refrigerant Type (kg)</td><td>R32/0.4</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>720 x 270 x 495</td></tr><tr><td>Net Weight (kg)</td><td>19.9</td></tr></table>	Cooling Capacity	1.5 hp (1.12 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Refrigerant Type (kg)	R32/0.4	Dimension (WxDxH) (mm)	720 x 270 x 495	Net Weight (kg)	19.9
Cooling Capacity	1.5 hp (1.12 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Refrigerant Type (kg)	R32/0.4										
Dimension (WxDxH) (mm)	720 x 270 x 495										
Net Weight (kg)	19.9										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</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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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19		24-137
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CONDURA - 38KPV009313"

Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, a motor-driven fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 Ph, 60 Hz
Refrigerant Type (kg)	R32/0.35
Dimension (WxDxH) (mm)	720 x 270 x 495
Net Weight (kg)	18.8

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		24-138
		3	DATE ISSUED
			22 March 2024

4	DESCRIPTION OF GOOD										
	<p style="text-align: center;">"CONDENSING UNIT, MODEL: CONDURA - 38KPV018313"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, a motor-driven fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table><tr><td>Cooling Capacity</td><td>2.0 hp (1.49 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr><tr><td>Refrigerant Type (kg)</td><td>R32/0.6</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>765 x 303 x 555</td></tr><tr><td>Net Weight (kg)</td><td>24.4</td></tr></table>	Cooling Capacity	2.0 hp (1.49 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Refrigerant Type (kg)	R32/0.6	Dimension (WxDxH) (mm)	765 x 303 x 555	Net Weight (kg)	24.4
Cooling Capacity	2.0 hp (1.49 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Refrigerant Type (kg)	R32/0.6										
Dimension (WxDxH) (mm)	765 x 303 x 555										
Net Weight (kg)	24.4										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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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 8415.90.19		24-139
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	<p>"CONDENSING UNIT, MODEL: CONDURA - 38KPV024313"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, a motor-driven fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table><tr><td>Cooling Capacity</td><td>2.5 hp (1.86 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 ph, 60 Hz</td></tr><tr><td>Refrigerant Type (kg)</td><td>R32/0.78</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>805 x 330 x 554</td></tr><tr><td>Net Weight (kg)</td><td>29</td></tr></table>	Cooling Capacity	2.5 hp (1.86 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type (kg)	R32/0.78	Dimension (WxDxH) (mm)	805 x 330 x 554	Net Weight (kg)	29
Cooling Capacity	2.5 hp (1.86 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Refrigerant Type (kg)	R32/0.78										
Dimension (WxDxH) (mm)	805 x 330 x 554										
Net Weight (kg)	29										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> <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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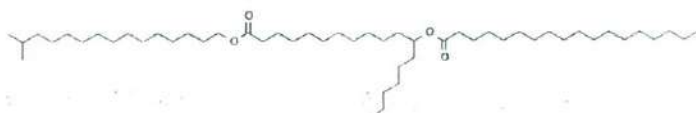
REPUBLIC OF THE PHILIPPINES

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 2915.70.30 MFN - 1% ad valorem		24-144
		3	DATE ISSUED
			22 March 2024

4	DESCRIPTION OF GOOD
	<p align="center">"CERAPHYL™ 791 ESTER"</p> <p>Based on the product specifications, raw material information, cosmetics information dossier, manufacturing process flowchart, and safety data sheet submitted, subject article is pure isocetyl stearyl stearate (CAS No. 97338-28-8) in the form of a light to straw-coloured liquid. Packed in 50-lbs drums, subject article is used as a raw material in the manufacture of skin care products, hair pomades and creams, and color cosmetics, and as a binder for pressed powders and pressed eyeshadow. It has the following chemical structure:</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.15 of the AHTN 2022 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes stearic acid ($\text{CH}_3(\text{CH}_2)_{16}\text{COOH}$) and its salts and esters.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2915.70.30, 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 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>

**MASTER COPY**AOCG Memo No. 77-2024 p. 75

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		24-148
	MFN - Zero	3	DATE ISSUED
			22 March 2024


4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"DICOWHEY®"</p> <p>Based on the certificate of analysis, production process flowchart, ingredient composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a blended sweet whey replacer in the form of a creamy white powder. It is composed of protein-enriched whey powder, lactose, soy concentrate, and vegetable oils and fats. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 1 to 2 kg per ton of feeds, for supplementation of lactose (as digestible energy source) and proteins in piglets and ruminants, and as a source of prebiotics for poultry.</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 those in complete feeds, they are distinguished by a relative high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</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>



**MEMORANDUM**

FOR : **ALL COLLECTION DISTRICTS**
ALL DEPUTY COLLECTORS FOR ASSESSMENT
ALL DEPUTY COLLECTORS FOR OPERATIONS
ALL OTHERS CONCERNED

FROM : 
ATTY. VENER S. BAQUIRAN
Deputy Commissioner, AOCG &
Supervising Deputy Commissioner, AEO Interim Office


ATTY. TEDDY SANDY S. RAVAL
Deputy Commissioner, EG &
Supervising Deputy Commissioner, AEO Interim Office

SUBJECT : **DEDICATED PROCESSING LANE AND MODEL DECLARATION
CODE FOR AEO LEVEL 2 ACCREDITED MEMBERS**

DATE : 20 March 2024

Pursuant to Section 4.4.1.i.1 of CAO No. 05-2017, AEO Level 2 members shall enjoy the benefit of a Dedicated Processing Lane, as follows:

Section 4.4.1.i.1. Dedicated Processing Lane. *Dedicated processing and selectivity lane for AEO shipments with no documentary, physical or non-intrusive inspection.*

Only in instances of derogatory information may the Commissioner direct the examination of an AEO importation, which shall be done at the premises of the operator in case of physical examination. When non-intrusive is required, members shall be given priority.

In this regard, the following model declaration code has been created in the e2m system for AEO Level 2 members, as follows:





AOCG Memo No. 78-2024

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MODEL CODE	DESCRIPTION
4EO-4	Entry for home use via AEO
7EO-7	Entry for customs warehousing via AEO
7TO-7	Transit shipment to warehouse via AEO
8PE-8	Port to Port transshipment via AEO
8ZE-8	Port to Economic Zone Transshipment via AEO
E01-1	Export with no raw material tax break via AEO
E01-2	Temporary export with no raw material tax break via AEO
E01-3	Re-Export with no raw material tax break via AEO
E02-1	Export with raw material tax break via AEO
E02-2	Temporary export with raw material tax break via AEO
E02-3	Re-Export with no raw material tax break via AEO

For information and appropriate action.



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DEPARTMENT OF FINANCE
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MEMORANDUM

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

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

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

DATE : 03 April 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 01 April and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-124	"KOPIKO® COFFEE CANDY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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AOCG Memo No. 79-2024 p.2REPUBLIC 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***MASTER COPY**
hnd

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-125	"FRES MINT CANDY – APPLE PEACH FLAVOR"	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*
24-149	"FRES MINT CANDY – BARLEY"	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*
24-150	"FRES MINT CANDY – CHERRY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*

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

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AOCG Memo No. 79-2024 p.3

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-151	"FRES MINT CANDY – GRAPE"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 79-2024 p. 4



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REPUBLIC OF THE PHILIPPINES

09-47608

TARIFF COMMISSION

Ref. No. 24-031

01 April 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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-124, 24-125, 24-149, 24-150, 24-151, issued by this Commission on 01 April 2024. 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



01 APR 2024



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AOCG Memo No. 79-2024 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 2024 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
<div>AHTN 1704.90.99</div> <div>MFN - 15% ad valorem ATIGA - Zero</div> <div>AANZFTA - Zero ACFTA - Zero</div> <div>AHKFTA - 6% ad valorem AIFTA - 11.25% ad valorem</div> <div>AJCEPA - Zero AKFTA - 5% ad valorem</div> <div>RCEP - 15% ad valorem</div>			24-124	
			3	DATE ISSUED
			01 April 2024	

4	DESCRIPTION OF GOOD
<div>“KOPIKO® COFFEE CANDY”</div> <p>Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a brown rectangular coffee-flavoured candy. It is composed of sugar, glucose, vegetable oil (palm), coffee extract, butter, emulsifier (soy lecithin), natural caramel colour, salt, and synthetic coffee flavour. Subject article is packed in 175-g bags and 560-g jars containing 50 and 160 pieces, respectively, of 3.5-g individually wrapped candies.</p>	

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>	

AOCG Memo No. 79-2024 p. 6

2	TCC (AR) NO.
	24-124

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			24-125
		3	DATE ISSUED
<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>		<p style="text-align: center;">01 April 2024</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“FRES MINT CANDY - APPLE PEACH FLAVOR”</p> <p>Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a green apple-peach-and-mint-flavoured oval-shaped hard candy. It is made from sugar, glucose, acidity regulator (citric acid), peach and apple concentrates, nature-identical apple peach flavor, menthol crystal, and artificial colors. Subject article is packed in 150-g bags containing 50 pieces of 3-g individually wrapped candies.</p>	
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

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

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AOCG Memo No. 79-2024 p. 16

2	TCC (AR) NO.
	24-149

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

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<div>AHTN 1704.90.99</div> <div>MFN - 15% ad valorem ATIGA - Zero</div> <div>AANZFTA - Zero ACFTA - Zero</div> <div>AHKFTA - 6% ad valorem AIFTA - 11.25% ad valorem</div> <div>AJCEPA - Zero AKFTA - 5% ad valorem</div> <div>RCEP - 15% ad valorem</div>		24-150	
		3	DATE ISSUED
		01 April 2024	

4	DESCRIPTION OF GOOD
<div>“FRES MINT CANDY - CHERRY”</div> <div>Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a transparent red cherry-flavoured oval-shaped hard mint candy. It is made from sugar, glucose, nature-identical cherry flavour, acidity regulator (citric acid), strawberry concentrate, cherry concentrate, menthol crystal, and artificial colours. Subject article is packed in 150-g bags and 600-g jars containing 50 and 200 pieces, respectively, of 3-g individually wrapped candies.</div>	

5	REASONS FOR CLASSIFICATION
<div>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.</div> <div>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:</div>	

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

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AOCG Memo No. 79-2024 p.19



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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.			
<div>AHTN 1704.90.99</div> <div>MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem</div> <div>ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem</div>				24-151		3		DATE ISSUED	
				01 April 2024					
4		DESCRIPTION OF GOOD							
<div>FRES MINT CANDY - GRAPE</div> <div>Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a grape-flavoured oval-shaped hard mint candy. It is made from sugar, glucose, nature-identical grape flavour, grape concentrate, acidity regulator (citric acid), menthol crystal, and artificial colours. Subject article is packed in 150-g bags and 600-g jars containing 50 and 200 pieces, respectively, of 3-g individually wrapped candies.</div>									
5		REASONS FOR CLASSIFICATION							
<div>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.</div> <div>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:</div>									

AOCG Memo No. 79-2024 p. 20

2	TCC (AR) NO.
	24-151

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
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