



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

05 SEP 2023

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

CUSTOMS MEMORANDUM ORDER (CMO)
NO. 15-2023

REGISTERED
SEP 05 2023
#23-0877
BY: MGAJ

SUBJECT: AMENDMENT TO CUSTOMS MEMORANDUM ORDER (CMO) NO. 04-2020 Re: ESTABLISHMENT OF AN ELECTRONIC TRACKING OF CONTAINERIZED CARGO SYSTEM (E-TRACC SYSTEM) AND ACCREDITATION OF A SERVICE PROVIDER FOR THE PURPOSE

In order to streamline and improve the implementation of Electronic Tracking of Containerized Cargo System (E-TRACC System), the following amendments to CMO No. 04-2020 are hereby made:

Section 1. Section 4.2. is hereby amended as follows:

4.2. The Bureau shall have an E-TRACC System dashboard showing the data collected and transmitted by the E-TRACC System Service Provider. This will allow the Bureau to monitor the movement and location of all containers as well as get real time alarms both on the dashboard and by e-mail. Access to the E-TRACC System dashboard shall be given to the Commissioner, Deputy Commissioner, Assessment and Operations Coordinating Group (AOCG), Director, Enforcement and Security Service (ESS), District Collectors, and Deputy Collector for Operations.

The E-TRACC Service Provider shall likewise submit a weekly report through e-mail to the Deputy Collector for Operations and Chief, Piers and Inspection Division or equivalent office of both the Port of Discharge and Port of Destination all bookings for E-TRACC, with the following information:

Importer/ Exporter	Entry No.	Container Number	Port of Discharge (e.g., POM)	Destination (e.g., AFAB)	Date of Booking	Date of Exit	Date Received at Destination	Status	Remarks (e.g., cancelled)
								Armed	Unarmed

The status report of bookings shall be updated every Tuesday of the week.

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Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

The E-TRACC Service Provider shall draft the amendment to the Service Level Agreement (SLA) to reflect the changes as provided in this Order, subject to the approval of the Bureau.

The E-TRACC SLA shall be subject to review every year for possible amendments.

Section 2. Section 4.5 is hereby amended as follows:

- 4.5.** The Chief, Piers and Inspection Division (PID)/equivalent office or his/her duly authorized representative at each port of entry and destination shall remotely monitor the sealing and unsealing operations, authorize start and end trip of the vehicle loaded with transit import/export cargo, and monitor for alarms.

Section 3. Section 10.13 is hereby amended as follows:

10.13. Approval of PID or equivalent office for the End Trip Authorization.

10.13.1. Import Cargo Arriving at Customs Bonded Warehouses (CBWs) and Free Zones.

- a. All Customs offices located at Free Zones shall regularly monitor in the Bureau's E2M system all transit shipments destined to their respective jurisdiction. The E-TRACC Service Provider shall likewise notify the Customs offices at the Collection District which has jurisdiction over the CBW or Free Zone of the incoming shipments covered by the E-TRACC.
- b. Upon arrival of the container at its intended destination, the status thereof shall be reflected as "**End Trip**" and be tagged "**Arrived**" and "**Received**" in the E-TRACC system.
- c. The responsible Customs officer at the destination Port or Zone before disarming shall:
 - i. Compare the container's visual evidence during sealing of the Electronic Customs Seal against the actual container that arrived and look for any discrepancy or signs of tampering (e.g., if the bottom of the container bears any markings or indication that a hole or opening is done, or if the container is newly painted

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and hinge pins have markings that were forcibly opened, etc.).

- ii. Compare if the container seal as well as the Electronic Customs Seal number is the same as indicated in the Trip Details.
- d. The responsible Customs officer at the destination Port or Zone, together with representative from the E-TRACC Service Provider, shall then proceed with the disarming or removal of the device. In case of CBWs, the device shall be disarmed or removed by the designated Warehouseman or authorized Customs Officer.
- e. The Commissioner may, in certain cases and upon the recommendation of the Deputy Commissioner, AOCG and District Collector, allow the disarming or removal of the device by authorized representative of the CBW Operator or Zone Authority in cases where the shipment arrives beyond office hours. Said authority, however, shall not include the authority to open and strip the container of its contents.

The stripping and physical examination of the shipment by authorized Customs Officers shall be made at the start of business hours of the following day subject to existing Civil Service rules and regulations.

Removal of the container seal and unloading of the cargo by non-Customs personnel shall make the person concerned liable to sanctions by the Bureau pursuant to the Customs Modernization and Tariff Act.

In case of alerted trips, the automatic end-trip under Section 10.13.1 (b) shall not be applicable and the procedures under Section 10.13.2 hereof shall apply.

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10.13.2. Import Cargo Arriving at Customs Facilities and Warehouses (CFWs), Depots, Terminals, and Consignee's Facilities or Authorized Location.

- a. Upon arrival of the container at the destination, the container shall be tagged as "**Arrived**" in the E-TRACC system. The Bureau's authorized personnel shall perform the following:
 - i. Compare the container's visual evidence during sealing of the Electronic Customs Seal against the actual container that arrived and look for any discrepancy or signs of tampering (e.g., if the bottom of the container bears any markings or indication that a hole or opening is done, or if the container is newly painted and hinge pins have markings that were forcibly opened, etc.).
 - ii. Compare if the container seal for the particular voyage as well as the Electronic Customs Seal number is the same as indicated in the Trip Details.

The above information shall be transmitted to the Chief, PID or equivalent office or his/her duly authorized representative at the port of discharge for the approval of End Trip.

- iii. The Chief, PID/equivalent office or his/her duly authorized representative shall review the trip details and visual evidence of the armed container, and if found to be in order, authorize End Trip.
- iv. Once End Trip is authorized, the cargo is tagged "**Received**" in the E-TRACC system and the Bureau's authorized personnel shall then disarm the container by removing the Electronic Customs Seal.
- v. The Bureau's authorized personnel shall not remove or disarm the Electronic Customs Seal of the container if any sign of tampering or discrepancy is observed. The Director, ESS shall be notified immediately to investigate

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and submit findings to the Commissioner and District Collector of the Port of Discharge, copy furnished the Chief, PID/equivalent office or his/her authorized representative. The Chief, PID/equivalent office or his/her authorized representative upon receipt of notification shall perform manual end trip and update status of the container as "**Subject for Investigation**" in the E-TRACC System.

- vi. For shipments subject to further verification and/or monitoring, the Bureau's authorized personnel shall request for authorization to end the trip for the cargo to be tagged as "**Received**" and disarm or remove the device in the presence of the designated Customs Operations Officer III or assigned Customs Officer, and authorized representatives from other government regulatory agencies. Physical examination, condemnation or destruction, as the case may be, of the goods shall then follow.

Section 4. Repealing Clause. All other provisions of existing Customs Memorandum Orders, Memoranda, and other Orders inconsistent herewith are hereby repealed or amended accordingly.

Section 5. Effectivity. This Order shall take effect after fifteen (15) days from issuance. The Office of National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of this Order.

[Signature]
BIENVENIDO Y. RUBIO
Commissioner



AUG 30 2023

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Administrative Officer V



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22 August 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 139-2023

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

Attached herewith is the Department Order No. 041.2023 dated 19 July 2023 from the Department of Finance regarding the Inter-Agency Technical Working Group on Deficiency Taxes of Government Assets for Disposition.

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

For your information and guidance.


BIENVENIDO Y. RUBIO
Commissioner



AUG 24 2023



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

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BOC-09-42195

DEPARTMENT ORDER NO. 041.2023

In the exigency of service, an Inter-Agency Technical Working Group (the "TWG") on Deficiency Taxes of Government Assets for Disposition is hereby created and shall be composed of representatives from relevant government agencies, including, but not limited to the following:

Chairperson / Co-Chairperson
and Member:

Undersecretary / Assistant Secretary of the Department
of Finance - Privatization and Corporate Affairs Group

Other Members:

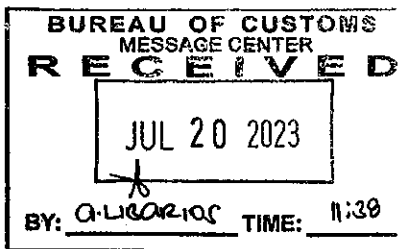
Representative(s), Department of Finance - Revenue
Generation and Local Finance Group

Representative(s), Bureau of Local Government Finance

Representative(s), Bureau of Internal Revenue

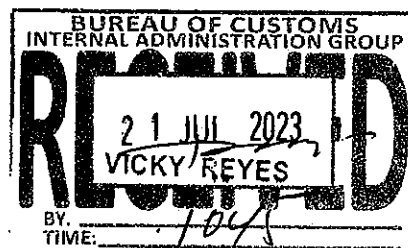
Representative(s), Bureau of the Treasury

Representative(s), Privatization and Management Office



The Department of Finance - Privatization and Corporate Affairs Group shall serve as the Secretariat and shall take minutes of the meeting of the TWG. Each member shall appoint permanent and alternate representatives of their office/department/agency to ensure the continuous and effective implementation of the objectives and purposes of the TWG. The initial members of this TWG as nominated by their office/department/agency (Annex A) is hereby adopted.

The main objective of the TWG is to formulate policy and implement the solutions regarding the outstanding tax liabilities in relation to or arising from the properties and/or assets transferred to the National Government and under different disposition entities, such as but not limited to, (i) properties located in San Miguel, Bulacan with an area of 1,551 ha.; (ii) properties/assets of the Coconut Levy Fund; and (iii) properties with the Privatization and Management Office (collectively referred to as the "Government Assets for Disposition"). The TWG is responsible for the following specific tasks:



20 JUL 2023

CMC NO. 139-2023

1. Identify strategy or workable solutions to fast-track the settlement of tax liabilities and/or deficiencies relating to or arising from the Government Assets for Disposition;
2. Discuss, process, and apply abatement or cancellation of taxes, penalties and/or charges related to or arising from the Government Assets for Disposition on a case-by-case basis and subject to the funds of the Bureau of the Treasury;
3. Establish a fast-lane in the Bureau of Internal Revenue National Office, the relevant Local Governments, and Registry of Deeds to prioritize and expedite the process of transferring the Government Assets for Disposition;
4. Streamline the process of transferring the ownership and registration of the Government Assets for Disposition from the private entity to the National Government and eventually to the winning bidder, whether private or public; and
5. Perform other acts that may be necessary to attain the objectives and goals of generating revenue from the speedy and timely disposition of Government Assets for Disposition.

Funds for the administration and operation of the TWG shall be allocated from available appropriation under the concerned implementing government agency, subject to the usual accounting and auditing rules and regulations.

This Department Order shall take effect immediately.

BENJAMIN E. DIOKNO
Secretary

JUL 19 2023



Annex "A" – Initial Members of the TWG

Office/Agency	Permanent Representative	Alternate Representative
Department of Finance - Privatization and Corporate Affairs Group	<p>Atty. Catherine L. Fong Undersecretary</p> <p>Atty. Glenda Rumohr-Figueroa Assistant Secretary</p>	<p>Atty. Ollie Haulo Project Manager IV</p> <p>Mr. Hoomer A. Monroyo Project Manager III</p>
Department of Finance - Revenue Generation and Local Finance Group	Mr. Dakila Elteen M. Napao Officer-In-Charge - RGFLG	Atty. Alpha Zara Ang
Bureau of Local Government Finance	To be provided	To be provided
Bureau of Internal Revenue	<p>Atty. Larry M. Barcelo Assistant Commissioner Legal Service</p> <p>Maria Luisa I. Belen Assistant Commissioner Assessment Service</p>	<p>Atty. Juanito H. Balbastre III Chief, Law and Legislative Division</p> <p>Atty. Mary Gretchen S. Mondragon National Investigation Division/ Legal and Legislative Division</p> <p>Rosanna P. San Vicente Head Revenue Executive Assistant Assessment Service</p>
Bureau of Treasury	Rosalia V. De Leon Treasurer of the Philippines	Eduardo Anthony G. Mariño III Deputy Treasurer of the Philippines
Privatization and Management Office	Atty. Maan Vanessa L. Doctor Chief Privatization Officer	Atty. Juan Carlo O. Pielago Deputy Privatization Officer Legal Services



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BOC-03-18175

22 August 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 142-2023

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

Attached is the Commission on Audit (COA) Circular No. 2023-004 dated June 14, 2023, entitled: **"Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated June 14, 2012"**.

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

For your information and guidance.

BIENVENIDO Y. RUBIO
Commissioner



AUG 31 2023



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
COMMONWEALTH AVENUE, QUEZON CITY



CIRCULAR

No. : 2023-004
Date : JUN 14 2023

TO : All Heads of the National Government Agencies (NGAs) including State Universities and Colleges (SUCs); Heads of Government Corporations (GCs) classified as Non-Government Business Enterprises/Non-Commercial Public Sector Entities; Heads of Local Government Units (LGUs); Heads of Finance/Comptrollership/Financial Management Services; Chief Accountants/Heads of Accounting Units; Commission on Audit (COA) Assistant Commissioners, Directors, Auditors; and All Others Concerned

SUBJECT : Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated June 14, 2012

1.0 RATIONALE

The Permanent Review Committee (PRC) created under COA Office Order No. 2018-246 dated March 27, 2018 was tasked to review auditing policies, rules, standards and regulations in line with Goal A.2.d of the 2016-2022 COA Strategic Plan.

The PRC solicited from various agencies the COA rules and regulations that need to be updated/revised. COA Circular No. 2012-001 issued on June 14, 2012 had the most number of recommended revisions/updates.

Pursuant to the rule-making function of this Commission, as provided under Section 2(2) of Article IX-D of the 1987 Philippine Constitution and Section 25(4), Chapter 2, Title I of Presidential Decree (PD) No. 1445 or the Government Auditing Code of the Philippines, this Circular is issued to prescribe the updated documentary requirements for common government transactions to facilitate disbursement, liquidation and audit thereof.

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2.0 COVERAGE/LIMITATION

2.1. This Circular updates only the documentary requirements for disbursements relating to the following common government transactions chargeable against the funds of all NGAs, GCs and LGUs:

- a) Cash Advances;
- b) Fund Transfers to Non-Government Organizations/ People's Organizations/Civil Society Organizations (NGOs/POs/CSOs);
- c) Fund Transfers to Implementing Agencies;
- d) Salary;
- e) Allowances, Honoraria and Other Forms of Compensation;
- f) Other Expenditures;
- g) Extraordinary and Miscellaneous Expenses;
- h) Prisoner's Subsistence Allowance;
- i) Procurement of Goods, Consultancy and Infrastructure Projects (Regardless of Mode of Procurement);
- j) Cultural and Athletic Activities;
- k) Human Resource Development and Training Program;
- l) Financial Expenses;
- m) Legal Retainer's Fee; and
- n) Road Right-of-Way (ROW) / Real Property.

2.2. The updated documentary requirements are made generic and not dependent on related laws, rules and regulations which are amended from time to time.

3.0 GUIDELINES

3.1. One of the general requirements for disbursements is that all claims against government funds shall be supported with complete documentation¹ that shall establish the integrity² of the claim.

3.2. The updated documentary requirements for common government transactions are listed in Annex A. Government agencies may, however, impose additional documentary requirements which are peculiar to their operations.

3.3. The submission of complete supporting documents enumerated under each type of transaction does not preclude reasonable questions on the funding, legality, regularity, necessity or economy of the expenditure or transaction, among others, and such questions may be raised by any of the signatories to the transaction.³

4.0 REPEALING CLAUSE

All provisions of COA Circular No. 2012-001 dated June 14, 2012 which are not inconsistent herewith shall remain in full force and effect.

¹ Section 4.6, PD No. 1445.

² Refers to validity, authority, completeness, and accuracy.

³ Item 3, 1st paragraph of COA Circular No. 92-989 dated November 3, 1992.

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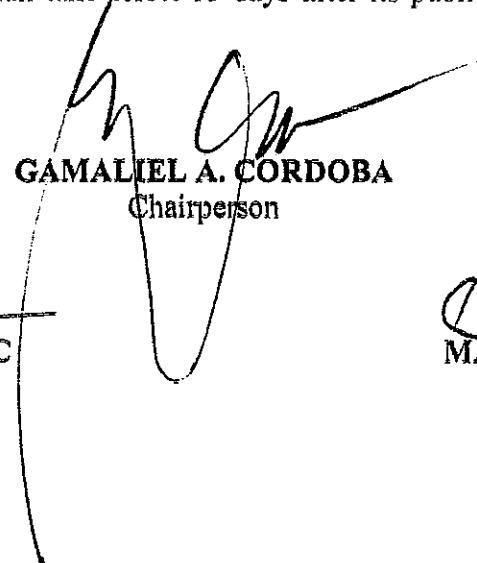
5.0 EFFECTIVITY

The Circular shall take effect 15 days after its publication in a newspaper of general circulation.



COMMISSION ON AUDIT
OFFICE OF THE COMMISSION SECRETARIAT




GAMALIEL A. CORDOBA
Chairperson


ROLAND CAFÉ PONDOC
Commissioner


MARIO G. LIPANA
Commissioner

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ANNEX A

**Updated Documentary
Requirements for Common
Government Transactions**



**As prescribed under COA
Circular No. 2023-004
dated JUN 14 2023**

**COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines**

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TABLE OF CONTENTS

	<u>Page</u>
1.0 Cash Advances	1
1.1 Granting of Cash Advances	1
1.1.1 Payroll Fund for Salaries, Allowances, Honoraria and Other Similar Expenses	1
1.1.2 Petty Cash Fund	1
1.1.3 Field / Activity Current Operating Expenses	1
1.1.4 Traveling Expenses	1
1.1.4.1 Local Travel	1
1.1.4.2 Foreign Travel	2
1.2 Liquidation of Cash Advances	2
1.2.1 Payroll Fund for Salaries, Allowances, Honoraria and Other Similar Expenses	2
1.2.2 Petty Cash Fund (PCF)	3
1.2.3 Field/Activity Current Operating Expenses	3
1.2.4 Traveling Expenses	3
1.2.4.1 Local Travel	4
1.2.4.2 Foreign Travel	4
2.0 Fund Transfers to Non-Government Organizations / People's Organizations/Civil Society Organizations (NGOs/POs/CSOs)	5
2.1 Transfer of Funds	5
2.2 Liquidation of Funds Released	5
3.0 Fund Transfers to Implementing Agencies	6
3.1 Transfer of Funds	6
3.2 Liquidation of Funds Transferred	7
3.3 From Trust Fund to the General Fund for unspent balance/excess amount	7
4.0 Salary	8
4.1 Individual Claims	8
4.1.1 First Salary	8
4.1.2 Salary (if deleted from the payroll)	8
4.1.3 Salary of Casual/Contractual Personnel, Charged to Personnel Services	9
4.1.4 Salary Differentials due to Promotion and/or Step Increment	9
4.1.5 Last Salary	9
4.1.6 Salary due to Heirs of Deceased Employee	9
4.1.7 Salary during Maternity Leave	10
4.2 General Claims through the Automated Teller Machine (ATM)	10
5.0 Allowances, Honoraria and Other Forms of Compensation	10
5.1 Clothing/Uniform Allowance	10
5.2 Collective Negotiation Agreement (CNA) Incentive	10
5.3 Hazard Duty Pay	11

Q

g

5.4	Honoraria	11
5.4.1	Government Personnel Involved in Government Procurement	11
5.4.2	Teaching Personnel (Department of Education, Technical Education and Skills Development Authority, State Universities and Colleges and other educational institutions)	11
5.4.3	Governing Boards of Collegial Bodies	12
5.4.4	Resource Person/Coordinator/Facilitator	12
5.4.5	Special Projects	12
5.4.6	Science and Technological Activities	12
5.5	Longevity Pay	13
5.6	Loyalty Cash Award/Incentive/Service Recognition Award	13
5.7	Mid-Year/Year-End Bonus (YEB) and Cash Gift (CG)	13
5.8	Monetization of Leave Credits	14
5.9	Overtime Pay	14
5.10	Personnel Economic Relief Allowance (PERA)	14
5.11	Program on Awards and Incentives for Service Excellence (PRAISE)	14
5.12	Productivity Incentive Bonus (PIB) or Productivity Enhancement Incentive (PEI)	15
5.13	Reimbursement of Hospital Expenses	15
5.14	Reimbursement of Pre-employment Medical Expenses	15
5.15	Representation and Transportation Allowance (RATA)	15
5.16	Retirement Benefits	16
5.17	Special Counsel Allowance	16
5.18	Subsistence, Laundry and Quarters Allowances	17
5.19	Terminal Leave Benefits	17
6.0	Other Expenditures	18
6.1	Utility Expenses	18
6.2	Telephone/Communication Expenses	18
7.0	Extraordinary and Miscellaneous Expenses	18
8.0	Prisoner's Subsistence Allowance	18
9.0	Procurement of Goods, Consulting Services and Infrastructure Projects (Regardless of Mode of Procurement)	19
9.1	Infrastructure Projects	19
9.1.1	Advance Payment for Mobilization Cost	19
9.1.2	Progress Payments	20
9.1.3	Final Payment	20
9.1.4	Release of Retention Money	20
9.2	Consulting Services	20
9.3	Goods	21
9.3.1	Supplies, Materials, Equipment and Motor Vehicles	21
9.3.2	General Support Services (janitorial, security maintenance, garbage collection and disposal and similar services)	21
9.3.3	Rental Contracts for Property	22
9.3.4	Repair and Maintenance of Aircrafts, Watercrafts, Equipment and Motor Vehicles	22
9.3.5	Advertising Expenses	22

10.0	Cultural and Athletic Activities	22
11.0	Human Resource Development and Training Program	22
12.0	Financial Expenses	23
13.0	Legal Retainer's Fee	23
14.0	Road Right-of-Way (ROW) / Real Property	23
14.1	Land	23
14.2	Structure/House	24
14.3	Improvements (trees, plants, growing fruits, etc.)	25

8

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ANNEX A

**Updated Documentary Requirements For
Common Government Transactions****1.0 Cash Advances****1.1 Granting of Cash Advances**For all types of cash advances except for travel cash advances

- Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance)
- Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books
- Approved application for bond and/or Fidelity Bond for the year for cash accountability of P5,001 above or other minimum amount that may be prescribed by the Bureau of the Treasury (upon set-up of new/renewed accountability)

Additional Documentary Requirements for Specific Transactions**1.1.1 Payroll Funds for Salaries, Allowances, Honoraria and Other Similar Expenses**

- Approved payroll or list of payees indicating their net pay
- Approved authority (presidential directive or legislative enactment) or legal basis to pay allowances/salaries/honoraria/fringe benefits

1.1.2 Petty Cash Fund (PCF)

- Approved estimate of petty expenses for one month (initial set-up)

1.1.3 Field/Activity Current Operating Expenses (COE)

- Approved Budget for COE of the agency field office or agency activity in the field

1.1.4 Traveling Expenses**1.1.4.1 Local Travel**

- Duly approved Office Order/Travel Order
- Duly approved Itinerary of Travel
- Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books

- Quotation of plane fare for similar dates, from at least three airline companies/travel agencies or its equivalent. In case of less than three quotations, a certification by the claimant attesting to such circumstance, signed by his/her supervisor
- Letter of invitation of the host/sponsoring agency/organization

1.1.4.2 Foreign Travel

- Duly approved Office Order/Travel Order
- Duly approved Itinerary of Travel
- Certification from the Chief Accountant that previous cash advances have been fully liquidated and accounted for in the books
- Letter of invitation of the host/sponsoring country/agency/organization
- Flight itinerary issued by the airline ticketing office/travel agency
- Quotation of plane fare for similar dates, from at least three airline companies/travel agencies or its equivalent. In case of less than three quotations, a certification by the claimant attesting to such circumstance, signed by his/her supervisor
- Where applicable, authority to claim representation expenses

In case of seminar/training:

- Acceptance of nominee/s as participant/s (issued by the host country)
- Programme Agenda and Logistics Information

1.2 Liquidation of Cash Advances

1.2.1 Payroll Funds for Salaries, Allowances, Honoraria and Other Similar Expenses

- Report of Cash Disbursements (RCDisb) certified correct by the accountable officer
- Approved payrolls/vouchers¹ duly acknowledged/signed by the payee/s
- Duly verified/approved accomplishment report, in case of payment of personnel under the "job order" status
- Official Receipt (OR)/printed electronic Official Receipt (eOR)²/Acknowledgement Receipt (AR) or equivalent in case of refund for unclaimed Salaries, Allowances, Honoraria and Other Similar Expenses
- Authority from the claimant and identification documents, if claimed by a person other than the payee

¹ The Daily Time Record (DTR) for payroll cash advance are no longer required considering that the certification by the authorized official that services (usually by the HRMO) was duly rendered on Box A of Payroll form would be sufficient.

² Certified by the claimant as a duplicate copy of the original

1.2.2 Petty Cash Fund

- Report on Paid Petty Cash Vouchers (RPPCV)
- Petty Cash Vouchers (PCVs) duly accomplished, signed and approved
- Approved purchase request with certificate of Emergency Purchase, if necessary
- Bills, receipts, sales invoices
- Certification of Expense not Requiring Receipt (CERR) (for expenses amounting to P300 or less) or Reimbursement Expense Receipts (RER) (for expenses amounting to more than P300 but not exceeding P1,000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2021-001 dated June 24, 2021, or other amount that may be prescribed in the future
- Inspection and Acceptance Report (IAR) or Certificate of Inspection and Acceptance
- Pre-/Post-Repair Inspection Report
- Waste Materials Report (WMR) in case of replacement/repair
- Approved trip ticket, for gasoline/fuel expenses, together with parking and toll fee receipts, if any (applicable for government vehicles only)
- Canvass from at least three suppliers for purchases as prescribed (involving P2,000 and above or other amount that may be prescribed in the future), except for purchases made while on official travel
- Summary/Abstract of Canvass
- OR/eOR/AR or equivalent in case of refund of PCF
- Inventory Custodian Slip (ICS) for semi-expendable items

For meals and snacks charged to PCF:

- Notice of meeting with agenda/meeting's purpose
- Minutes of Meeting
- Attendance Sheet

1.2.3 Field/Activity Current Operating Expenses

- Same requirements as those for salaries, petty operating expenses, other personnel services, and maintenance and other operating expenses depending on the nature of expenses incurred.

1.2.4 Traveling Expenses

- Liquidation Report
- Approved Certificate of Travel Completed
- Approved Revised Itinerary of Travel, if the previously approved itinerary was not followed
- Copy of previously approved Itinerary of travel
- Copy of Office Order and the Supplemental Office Order or any proof supporting the change of schedule
- Certificate of Appearance or Attendance or in the absence thereof, photocopy of the received copy of Memo/Transmittal of Back to Office Report/Narrative Report on trip undertaken/Report on

Participation addressed to the agency head. The report, duly noted by the agency head or his authorized representative, shall contain, among others, the following information:

- Highlights of the training/activity;
 - Pictures preferably dated;
 - Plan of action for knowledge sharing; and
 - Recommendations
- OR/eOR³/AR or equivalent in case of refund of excess cash advance

Additional Documentary Requirements

1.2.4.1 Local Travel

- Paper/electronic plane, boat or bus/train tickets, terminal fee receipts, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company
- Certification by the Head of Agency as to the absolute necessity of the expenses together with the corresponding bills or receipts, if the expenses incurred for the official travel exceeded the prescribed rate per day (*certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts*)
- OR/eOR or CERR (for expenses amounting to P300 or less) or RER (for expenses amounting to more than P300 but not exceeding P1,000), pursuant to COA Circular No. 2017-001 dated June 19, 2017, as amended by COA Circular No. 2021-001 dated June 24, 2021, or other amount that may be prescribed in the future. In case of payment of toll fees,⁴ the CERR/RER shall be supported with the toll fee rates.
- Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by Metro Manila Area, if the travel allowances being claimed include hotel room/lodging

1.2.4.2 Foreign Travel

- Paper/electronic plane, boat or bus/train tickets, terminal fee receipts, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company. In the absence thereof other documents such as, but not limited to, a certified true copy of the passport showing the dates of entry and exit, duly stamped by the Immigration Office of the country of destination as indicated in the approved travel authority and itinerary of travel; or a passenger manifest certified by the concerned airline or shipping company

³ Electronic Official Receipts (eORs) include those issued by ride hailing applications (e.g. grab, uber, angkas etc.) and paid through electronic means (e.g. GCash, Grab Pay, Paya Maya etc.). This must be printed and applies to all transactions where an eOR is used as proof of payment.

⁴ The printed copies of eORs, or its equivalent may be used as proof of payments by government personnel of toll fees collected by operators through Radio Frequency Identification (RFID).

- For reimbursement of actual travel expenses in excess of the prescribed rate:
 - o Approval by the President
 - o Certification from the Head of the Agency that it is absolutely necessary
 - o Hotel room with official receipts (certification or affidavit of loss shall not be considered as an appropriate replacement for the required bills and receipts)
 - o Bills/receipts for non-commutable representation expenses approved by the President or authorized officials

2.0 Fund Transfers to Non-Government Organization/People's Organizations/Civil Society Organizations (NGOs/POs/CSOs)

2.1 Transfer of Funds

- Duly approved Schedule of Fund Release to NGO/PO/CSO
- Approved Summary of Budgetary Requirements detailing the items of expenditure/ disbursement to be incurred in the program/project
- Performance security for infrastructure project
- Copy of signed Memorandum of Agreement (MOA) executed by and between the Government Agency and the NGO/PO/CSO
- Certificate of Registration with the concerned government agencies, i.e. SEC, CDA or DOLE
- Document showing that the NGO/PO/CSO has equity equivalent to 20% of the total project cost, which shall be in the form of labor, land for the project site, facilities, equipment and the like, to be used in the project
- Copy of the OR/eOR/AR or equivalent issued by the NGOs/POs/CSOs to the Source Agency acknowledging receipt of funds transferred
- Certification from the Accountant of the source agency that the previous fund transfer had been liquidated and accounted for in the books (staggered release)

2.2 Liquidation of Funds Released

- Report of Advice to Debit Account Issued and/or Report of Cash Disbursements
- Interim or Final Fund Utilization Report, on the previous release of fund (for staggered release) indicating the summary of expenses and the status report of accomplishments, certified by the Chief Accountant and approved by the President/Chairperson of the NGO/PO/CSO
- OR/eOR/AR or equivalent issued by the granting Government Agency acknowledging return by NGO/PO/CSO of any unutilized/excess amount of cash advance, including interest, if any
- Inspection report and certificate of project completion issued by the Government Agency's authorized representative
- List of equipment/vehicles procured by the NGO/PO/CSO out of the project funds indicating its brief description, date acquired, acquisition cost and final disposition

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- Warranty for procured equipment and projects
- Pictures of implemented projects
- List of beneficiaries showing proof of identification (with address and contact number) with their signatures signifying their acceptance/acknowledgement of the project/funds/goods/services received
- Proof of verification by the Government Agency official of the validity of the documents submitted by the NGO/PO/CSO
- In case of dissolution of the recipient NGO/PO/CSO, in addition to the OR/eOR/AR or equivalent acknowledging return of unutilized amount, copy of the vouchers paid by the NGO/PO/CSO

3.0 Fund Transfers to Implementing Agency

3.1 Transfer of Fund

Source Agency

- Copy of duly signed MOA/Trust Agreement or its equivalent
- Copy of Approved Program of Work (for infrastructure project)
- Approved Project Expenditures or Estimated Expenses indicating the project objective and expected output (for projects other than infrastructure)
- For GCs/GFIs, Board Resolution ratifying the MOA or its equivalent in case of transfers not incorporated in the Corporate Operating Budget and/or beyond the signing authority of the Agency Head
- For local government units (LGUs), authorization by local Sanggunian for the Local Chief Executive to enter into contract in case of the following:
 - o In the case of a reenacted budget:
 - For the new contracts entered into by the local chief executive for contractual obligations included in the previous year's annual and supplemental budget
 - o In the case of the regularly enacted budget:
 - For projects described in generic terms, such as infrastructure projects, inter-municipal waterworks, drainage and sewerage, flood control, irrigation system projects, reclamation projects, or roads and bridges.
 - For purchase of goods and services which are neither specified nor encompassed within the regular personnel services and maintenance and other operating expenses
- Certification by the Chief Accountant that funds previously transferred to the Implementing Agency (IA) have been liquidated and accounted for in the books
- Copy of the OR/eOR/AR or equivalent issued by the IA to the Source Agency acknowledging receipt of funds transferred (for post-audit activities)
- OR/eOR/AR or equivalent from IA, if transfer of funds is thru List of Due and Demandable Accounts Payable – Advice to Debit Accounts (LDDAP-ADA)
- Acknowledgement Receipt for those recipients of research fund

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- Copy of the TCT of the land where the project will be built and a certification from the implementing agency that the site is clear from impediments, e.g. informal settlers, legal claims of property ownership by other claimants, mountain obstruction, right of way

3.2 Liquidation of Funds Transferred

Implementing Agency

- Copy of duly signed MOA/Trust Agreement/Terms of Reference or its equivalent
- Original copy of the Report of Checks Issued/Report of Advice to Debit Account Issued and/or Report of Cash Disbursements and supporting documents duly Certified Correct by the Chief Accountant and approved by the Agency Head
- Copy of OR/eOR/AR or equivalent issued by the Source Agency evidencing refund of unexpended/unutilized balance of fund transfer
- Status of Project/Program/Activity Accomplishment
- Inspection and Acceptance Report of research outputs of Completed (Research) Projects, approved by the Agency Head and duly acknowledged by the SA.

Source Agency

- Copies of Approved Journal Entry Vouchers of all transactions charged from the fund drawn by the Chief Accountant of the IA
- Duplicate copy of the Report of Checks Issued/Report of Advice to Debit Account Issued and/or Report of Cash Disbursements and supporting documents duly certified correct by the Chief Accountant and approved by the Agency Head, stamped "received" by the Auditor of the IA
- Copy of OR/eOR/AR or equivalent upon receipt of funds transferred
- Copy of Notices of Disallowance and subsequent audit decisions issued, if any
- Copy of OR/eOR/AR or equivalent issued for the refund of unexpended/unutilized balance of fund transferred

3.3 From Trust Fund to the General Fund for unspent balance/excess amount

Implementing Agency

- Report of Receipt, Disbursement and Fund Balance certified by the Chief Accountant and approved by the Head of the Agency
- Contract, which may be a MOA, Trust Agreement or Memorandum of Understanding (MoU) governing the utilization of funds and disposition of any balance thereof after completion of the purpose of the funds transferred
- Letter of IA to Source Agency to transfer the unexpended balance to the General Fund duly approved by the Source Agency, if the disposition thereof has not been provided in the MOA, Trust Agreement or MoU

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4.0 Salary

4.1 Individual Claims

4.1.1 First Salary

For Regular Employees

- Certificate of Appointment duly attested by the Civil Service Commission (CSC) or its equivalent
- Assignment/Re-Assignment order, if applicable
- Certified copy of Oath of Office
- Certificate of Assumption
- Statement of Assets, Liabilities and Net Worth
- Approved Daily Time Record (DTR)
- Bureau of Internal Revenue (BIR) withholding certificate
- Payroll Information on New Employee (PINE) or any equivalent document
- Authority from the claimant and identification documents, if claimed by person other than the payee

Additional Requirements for transferee (from one government agency to another)

- Clearance from money, property and legal accountabilities from the previous office
- Certified copy of paid disbursement voucher of last salary received and/or Certification by the Chief Accountant for the breakdown of last salary received and remittance of statutory deductions from previous office
- Certificate of leave credits
- Service Records
- BIR Certificate of Compensation Payment/Tax Withheld
- Approved/paid Home Development Mutual Fund (HDMF) and PhilHealth Forms

For Contract of Service and Job Order Workers

- Approved Contract for Contract of Service and Job Order Workers
- Certificate of Assumption
- Approved DTR
- BIR withholding certificate

4.1.2 Salary (if Deleted from the Payroll)

- Approved DTR
 - Notice of Assumption
 - Approved Application for Leave, and Medical Certificate if on sick leave for five days or more and clearance if on leave for 30 days or more
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4.1.3 Salary of Casual/Contractual Personnel, Charged to Personnel Services

- For accredited agencies by the CSC (for first claim)
 - Certified copy of the pertinent contract/appointment
 - Copy of the Report of Personnel Action (ROPA) of the pertinent contract/appointment marked received by the CSC
- For other agencies (for first claim)
 - Certified copy of the pertinent contract/appointment marked received by the CSC
- Certification by the Local Chief Executive (LCE), in case of LGUs, that the employment/hiring is still within the Personal Services (PS) limitation
- Certification by the LCE/Personnel Officer that the activities and services cannot be provided by regular or permanent personnel of the agency (for first claim)
- Duly Approved Accomplishment Report
- Approved DTR
- Certificate of Assumption of Duty for the first salary

4.1.4 Salary Differentials due to Promotion and/or Step Increment

- Due to Promotion:
 - Certified copy of Approved Appointment
 - Certificate of Assumption
- Notice of Salary Adjustment (NOSA), for step increment/salary increase
- Approved DTR or certification that the employee has not incurred leave without pay
- Certification by the LCE, in case of LGUs, that the promotion/step increment is still within the PS limitation

4.1.5 Last Salary

- Clearance from money, property and legal accountabilities
- Approved DTR
- Authority to deduct accountabilities, if any
- Certification of available leave credits

4.1.6 Salary due to Heirs of Deceased Employee

- Death Certificate issued by the Philippine Statistics Authority (PSA) or Court Declaration in case of presumptive death or any evidence of circumstances of death, whichever is applicable.
- Marriage Certificate issued by PSA, if applicable
- Birth Certificate of surviving legal heirs issued by PSA
- Waiver of right of children 18 years and above, if applicable
- Designation of next-of-kin -

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- o Affidavit of two disinterested parties that the deceased is survived by legitimate and illegitimate children (if any), natural, adopted or children of prior marriage

4.1.7 Salary during Maternity Leave

- Certified copy of approved Application for Maternity Leave
- Certified copy of Maternity Leave Clearance
- Medical Certificate for Maternity Leave
- Certification as Solo Parent (for additional 15 days paid leave)
- Certificate of Assumption

4.2 General claims through the Automated Teller Machine (ATM)

- Approved Salary Payroll
- Approved Payroll Register (hard and soft copy)
- Letter to the bank to credit employees' account of their salaries or other claims stamped "Received" by the bank
- Validated deposits slips/LDDAP-ADA, if applicable

5.0 Allowances, Honoraria and Other Forms of Compensations

5.1 Clothing/Uniform Allowance

For Individual Claims

- Certificate of Assumption (for new employee and those on leave without pay)
- Certificate of Non-payment from previous agency, for transferees

For General Claims

- Approved Clothing/Uniform Allowance Payroll
- Approved Payroll Register (hard and soft copy)
- Letter to the bank to credit employees' account of their allowance
- Validated deposit slips/LDDAP-ADA, if applicable

5.2 Collective Negotiation Agreement (CNA) Incentive

- Resolution signed by both parties incorporating the guidelines/criteria for granting CNA incentive
- Copy of CNA
- Comparative statement of DBM approved level of operating expenses and actual operating expenses
- Proof of remittance to the National Treasury of its 50 percent dividends share or percentage approved by the Department of Finance on the annual earnings for income generating GCs/GFIs
- Certification issued by the Head of Agency on the total amount of unencumbered savings generated from the cost-cutting measures

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- identified in the CNA which resulted from the joint efforts of labor and management and systems/productivity/income improvement
- Proof that the planned programs/activities/projects have been implemented and completed in accordance with targets for the year

5.3 Hazard Duty Pay

- Certification by the Secretary of the Department of Science and Technology (DOST)/ Department of Health (DOH)/Department of National Defense (DND)/Director of the Philippine Institute of Volcanology and Seismology that the place of assignment/travel is a strife-torn/embattled/disease-infested/distress or isolated areas/stations, or areas declared under state of calamity or emergency, or with volcano activity or eruption.
- Approved DTR/Report or Duly Accomplished Time Record of employee or travel report.
- Copy of Special Order from the agency/department Head covering the assignment to hazardous/difficult areas.
- For non-DOST personnel, Certification from DOST Secretary showing the degree of risk to hazards, actual exposure and rates
- Certification issued by the Chief Accountant that the amounts received by the recipient/s are compliant with the rules and rates on hazard pay set under Item 3 of DBM-DOH Joint Circular No. 1, series of 2012 and DBM-DOH Joint Circular No. 1, series of 2016, and any future amendments thereof.

5.4 Honoraria

5.4.1 Government Personnel Involved in Government Procurement

- Office Order creating and designating the BAC compositions and authorizing the members to collect honoraria
- Minutes of BAC meetings
- Notices of Award to the winning bidders of procurement activity being claimed
- Certification that the procurement involves competitive bidding
- Attendance sheet listing the names of attendees to the BAC meetings
- Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed 25% of the annual basic salaries pursuant to DBM Budget Circular No. 2004-5A dated October 7, 2005 and any future amendments thereof

5.4.2 Teaching Personnel [Department of Education (DepEd), TESDA, SUCs and other educational institutions

- Certification from the Registrar/Dean of College that the load is in excess of the regular load or outside the regular office hours
- Schedule of classes indicating the designated teaching personnel
- Certificate of actual conduct of classes and/or Accomplishment Report

- Service Report
- Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed the limits pursuant to pursuant to Item 7.13.1, Chapter VII of the DBM Manual on Position Classification and Compensation

5.4.3 Governing Boards of Collegial Bodies

- Appointment/designation as member of the Board
- Certification that the claimant is not an appointee to a regular position in the governing board of collegial body who receives salaries, regular allowances and other benefits.
- Minutes of Meeting and Attendance Sheet as certified by the Board Secretary
- Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed the limits pursuant to DBM BC No. 2007-510 dated May 8, 2007 and any future amendments thereof

5.4.4 Resource Person/Coordinator/Facilitator

- Office Order for their designation with authority to collect honorarium
- Authority to Conduct the Training/Seminar and the participants
- Course Outline/Program
- Copy of the Letter/Invitation to Guest Resource Speaker/Persons (as accepted/conformed)
- Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed the limits pursuant to DBM BC No. 2007-001 dated April 23, 2007 and any future amendments thereof

5.4.5 Special Projects

- Office Order for the creation of the Special Project Team
- Special Project Plan
- Terms of Reference
- Accomplishment Report/Certificate of Completion of project deliverables
- Certificate of acceptance by the Agency Head of the deliverables per project component
- Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed 25% of the annual basic salaries pursuant to DBM BC No. 2007-2 dated October 1, 2007 and any future amendments thereof

5.4.6 Science and Technological Activities

- Office Order or Authority to collect honoraria
- Plan/Program of Activities with specific deliverables/project output

- Accomplishment Report/Certificate of Completion of programmed activities certified by the manager/Head/proponent of the Special Project and to be approved by the Head of the Agency or his/her designated official.
- Certificate of Acceptance by the Agency Head of the deliverables/project output
- Certification issued by the Chief Accountant that the amounts received by the recipient/s do not exceed 25% of the annual basic salaries pursuant to Section 4.3 on Honoraria Rates of DBM-DOST Joint Circular No. 01, s. 2013 dated June 25, 2013 and any future amendments thereof.

5.5 Longevity Pay

- Service Record
- Certification issued by the Personnel Officer that the claimant has not incurred more than 15 days of vacation leave without pay

5.6 Loyalty Cash Award/Incentive/Service Recognition Award

For Individual Claims

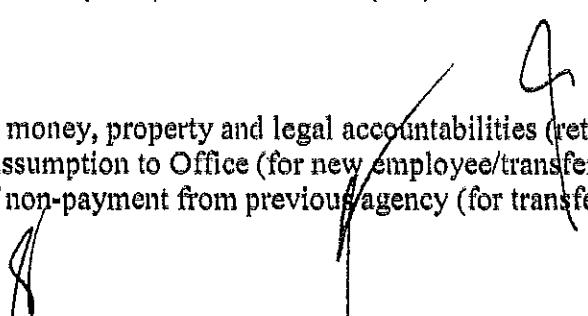
- Service Record
- Certificate of non-payment from previous office (for transferee)
- Certificate from HRO/U that the claimant has not incurred more than 50 days leave without pay within the preceding 5-year period, as the case may be, or proof of eligibility to receive incentive/service recognition

For General Claims

- Loyalty Cash Award/ Incentive/Service Recognition Award Payroll
- Certificate from HRO/U that the claimants have not incurred more than 50 days leave without pay within the preceding 5-year period, as the case may be, or proof of eligibility to receive incentive/service recognition
- Payroll Register (hard and soft copy)
- Letter to the bank requesting to credit employees' account of their PIB claims
- Validated Deposit Slips/LDDAP-ADA, if applicable

5.7 Mid-Year/Year-End Bonus (YEB) and Cash Gift (CG)

For Individual Claims

- Clearance from money, property and legal accountabilities (retiree)
 - Certificate of Assumption to Office (for new employee/transferee)
 - Certification of non-payment from previous agency (for transferee)
- 

For General Claims

- Bonus and/or CG Payroll
- Payroll Register (Hard and soft copy)
- Letter to the bank to credit employees account of their Bonus and/or CG claims
- Validated Deposit slips/LDDAP-ADA, if applicable

5.8 Monetization of Leave Credits

- Approved leave application with leave credit balance certified by the Human Resources Officer
- Request for monetization of leave covering more than ten days duly approved by the Head of Agency
- For monetization of 50 percent or more:
 - o Clinical abstract/medical procedures to be undertaken in case of health, medical and hospital needs
 - o Barangay Certification in case of need for financial assistance brought by calamities, typhoons, fire, etc.
 - o Justification on financial needs for the education of employee or children

5.9 Overtime Pay

- Overtime authority stating the necessity and urgency of the work to be done, names of personnel, the purpose of expected outputs, specific period of such services and the manner of compensating the same i.e. Compensatory Time Off or paid in cash
- Overtime Work Program
- Quantified Overtime Accomplishment duly signed by the employee and supervisor
- Certificate of service or duly approved DTR

5.10 Personnel Economic Relief Allowance (PERA)

Same requirements as those for payment of salaries (4.1.1, 4.1.2, 4.1.5-7 & 4.2)

5.11 Program on Awards and Incentives for Service Excellence (PRAISE)

- Proof of eligibility to receive PRAISE award in accordance with CSC Memorandum Circular (MC) No. 01-2001 dated January 26, 2001 and any future amendments thereof
- Approved payroll

5.12 Productivity Incentive Bonus (PIB) or Productivity Enhancement Incentive (PEI)For Individual Claims

- Certification that the performance ratings for two semesters given to the personnel of the concerned division/office are at least satisfactory
- Certification from the Legal Office that the employee has no administrative charge

For General Claims

- PIB Payroll
- List of personnel dismissed within the year
- List of personnel on absent without official leave (AWOL)
- Certification that the performance ratings for the two semesters given to the personnel of the concerned division/office are at least satisfactory
- Payroll register (hard and soft copy)
- Letter to the bank to credit employees' account of their PIB/PEI claims
- Validated deposit slips/LDDAP-ADA, if applicable

5.13 Reimbursement of Hospital Expenses

- Duly approved Order of Adjudication
- Committee Report/Evaluation
- Medical Abstract/Record
- Affidavit of the Applicant
- Affidavit of two (2) disinterested persons
- Summary of hospital expenses
- Statement of Account/Bill
- Official Receipts

5.14 Reimbursement of Pre-employment Medical Expenses

- Copy of Approved Appointment
- Copy of Certificate of Assumption to Office
- Official Receipts/eOR/AR or equivalent

5.15 Representation and Transportation Allowance (RATA)For Individual Claims

- Copy of Appointment/Office Order (1st payment)
- Certificate of Assumption (1st payment)
- Certificate or evidence of service rendered or Approved DTR
- Certification that the official/employee did not use government vehicle

- Certification by the LCE, in case of LGUs, that the revised RATA rates are still within the PS limitation
- Certification on the Actual Incurrence of RATA (for those with authorized monthly commutable representation and transportation allowance)

For General Claims

- Approved RATA payroll
- Approved Payroll Register (hard and soft copy)
- Letter to the bank to credit employees' account of their RATA claims, if applicable stamped "Received" by the bank
- Validated Deposit Slip/LDDAP-ADA, if applicable

5.16 Retirement Benefits

- Updated Service record indicating the number of days on leave without pay and/or certification issued by the Human Resource Office/Unit (HRO/U) that the retiree did not incur any leave of absence without pay
- Retirement application
- Office clearance from money/property accountability & administrative/criminal liability
- Statement of Assets, Liabilities and Net worth (SALN)
- Retirement Gratuity Computation
- Certificate from the Office of the Ombudsman indicating whether or not the retiree has a pending criminal or administrative case
- Affidavit of Undertaking with authority to deduct accountabilities
- Affidavit of applicant that there is no pending criminal investigation or prosecution against him/her.

Additional requirement in case of resignation

- Employee's letter of resignation duly accepted by the Agency Head

Additional requirements in case of death

- Death certificate issued by Philippine Statistics Authority (PSA)
- Marriage Certificate issued by PSA
- Birth certificates of all surviving legal heirs issued by PSA
- Waiver of rights of children 18 years old and above, if applicable
- Designation of next-of-kin
- Affidavit of two disinterested parties that the deceased is survived by legitimate and illegitimate children (if any), natural, adopted or children of prior marriage

5.17 Special Counsel Allowance

- Office Order/Designation/Letter of the Office of the Solicitor General (OSG) deputizing the claimant to appear in court as special counsel
- Certificate of Appearance issued by the Clerk of Court

- Certification that the cases to be attended by the lawyer personnel are directly related to the nature/function of the particular office represented
- Certification issued by the Chief Accountant that the amount being claimed is still within the limitation under the General Appropriations Act (GAA) of the amount per month

5.18 Subsistence, Laundry and Quarters Allowances

For Individual Claims

- Authority for entitlement to collect the benefit approved by Agency Head
- Approved DTR
- Certification from the Legal Office that the employee has no administrative charge

For General Claims

- Payroll of personnel entitled to claim subsistence, laundry and quarters allowance
- Payroll register (hard and soft copy)
- Letter to the bank to credit employees' account of their claims
- Validated deposit slips/LDDAP-ADA, if applicable

5.19 Terminal Leave Benefits

- Agency Clearance from money, property and legal accountability from the Central Office and/or from the Regional Office of last assignment
- Ombudsman Clearance
- Certified photocopy of employees leave card with computed leave credits as at last date of service by the Personnel Division/Unit/Office/Admin/Human Resources Office/Unit (HRO/U)
- Approved leave application
- Complete service record
- Statement of Assets, Liabilities and Net Worth (SALN)
- Certified photocopy of appointment/NOSA
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- showing the highest salary received if the salary under the last appointment is not the highest.
- Computation of terminal benefits duly signed/certified by the Chief Accountant
- Applicant's authorization (in affidavit form) to deduct all financial obligations with the employer/agency/LGU
- In case of resignation, employee's letter of resignation duly accepted by the Head of the Agency.

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Additional requirements in case of death

- Death certificate issued by PSA
- Marriage Certificate issued by PSA
- Birth certificate of all surviving legal heirs issued by PSA
- Designation of next-of-kin
- Waiver of rights of children 18 years old and above, if applicable

6.0 Other Expenditures

6.1 Utility Expenses

- Statement of Account/Bill
- Invoice/Official Receipt or machine validated statement of account/bill

6.2 Telephone/Communication Expenses

- Statement of Account/Bill
- Invoice/Official Receipt or machine validated statement of account/bill or collection and acknowledgement receipts.
- Certification by Head of Agency or his authorized representatives that all National Direct Dial (NDD), National Operator Assisted Calls and International Operator Assisted Calls are official calls.
- Authority from the Head of Agency for entitlement to Mobile phone allowance
- Certification from the Chief Accountant and Property Officer that the employee was not issued a postpaid plan for mobile phone.

7.0 Extraordinary and Miscellaneous Expenses

- Certification executed by the official concerned that the amount claimed was spent for the purpose and in the amount not exceeding the limit indicated in the general provisions of the GAA
- Relevant Invoices/Receipts, if the amount claimed was spent for the purpose and in the amount exceeding the limit indicated in the general provisions of the GAA
- Minutes of the meeting if used for the purpose of meetings, seminars and conferences
- Attendance Sheet

8.0 Prisoner's Subsistence Allowance

By administration thru cash advance

Grant of Cash Advance

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- Roster of Inmates duly certified by the Jail Warden/Superintendent
- Certificate from the concerned officials on actual number of inmates (jail population)

Liquidation of Cash Advance

- Menu
- Roster of Inmates duly certified by the Jail Warden/Superintendent
- Certificate from the concerned officials on actual number of inmates (jail population)
- Summary of Committed and Released Inmates on a daily basis duly signed by the Jail Warden/Superintendent
- Certificate of discharge on a daily basis, if there is any, duly signed by the Jail Warden/Superintendent and other responsible officials
- Report of disbursement duly supported with necessary documents depending on the nature of expenses

By Catering Contract

- Catering Contract Agreement or MoA
- Menu
- Roster of Inmates duly certified by the Jail Warden/Superintendent
- Certificate from the concerned officials on actual number of inmates (jail population)
- Summary of Committed and Released Inmates on a daily basis duly signed by the Jail Warden/Superintendent
- Certificate of discharge on a daily basis, if there is any, duly signed by the Jail Warden/Superintendent and other responsible officials

9.0 Procurement of Goods, Consulting Services and Infrastructure Projects (Regardless of Mode of Procurement)

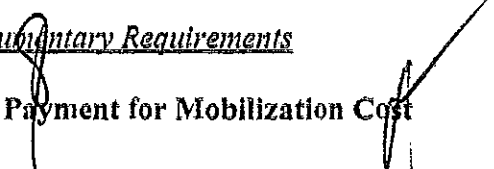
For all types of procurement

- Certified copy of the page of the approved Annual Procurement Plan (APP) or Supplemental APP where the particular Goods, Consulting Services and/or Infrastructure Projects subject of payment is indicated.
- Certified copy of the submitted Contract or Purchase Order stamped "Received" by COA of the documentary requirements required by COA Circular No. 2009-001 dated February 12, 2009 and COA Memorandum No. 2005-027 dated February 28, 2005 (Annex A-T) and any future amendments thereof
- Letter request for payment from contractor/supplier

9.1 Infrastructure Projects

Additional Documentary Requirements

9.1.1 Advance Payment for Mobilization Cost



- Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee
- Notice of Award
- Notice to Proceed

9.1.2 Progress Payments

- Statement of Work Accomplished (SWA)
- Progress Billing Statement
- Inspection Report by the Agency's Authorized Engineer
- Results of Test Analysis, if applicable
- Contractor's Affidavit on payment of laborers and materials
- Pictures/Geotagged Photos, before, during and after construction of items of work especially the embedded items
- Certificate of Percentage of completion

9.1.3 Final Payment

- As-Built Plans
- Final SWA
- Warranty Security
- Certificate of Completion
- Copy of turn-over documents/transfer of project and facilities such as motor vehicles, laptops, and other equipment and furniture included in the contract to concerned government agency
- Certificate of Acceptance by the Agency
- Final Inspection Report of the Agency's authorized Engineers and/or Inspectorate Team
- Statement of Time Elapsed
- Pictures/Geotagged Photos before, during and after construction of items of work especially the embedded items

9.1.4 Release of Retention Money

- Warranty security in form of cash, bank guarantee, irrevocable standby letter of credit from a commercial bank, GSIS or surety bond callable on demand
- Certification from the end-user that the project is completed, inspected and accepted.

9.2 Consulting Services

Additional Documentary Requirements

- Copy of curriculum vitae of the consultant
- Copy of the Terms of Reference or Contract (for first payment)
- Approved consultancy Progress/Final Reports, and/or output required under the contract
- Progress/Final Billing

- Contract of Infrastructure Projects subject of Project Management Consulting Services

9.3 Goods

Additional Documentary Requirements

9.3.1 Supplies, Materials, Equipment and Motor Vehicles

- Purchase Requisition (PR)
- Original copy of Dealers/Suppliers' Invoices showing the quantity, description of the articles, unit and total value, duly signed by the dealer or his authorized representative
- Results of Test Analysis, if applicable
- Tax receipts from the Bureau of Customs or the BIR indicating the exact specifications and/or serial number of the equipment procured by the government as proof of payment of all taxes and duties due on the same equipment, supplied or sold to the government
- Delivery receipt duly received.
- Inspection and Acceptance Report prepared by the Department/Agency property inspector and signed by the Head of Agency or his authorized representative
- Property Acknowledgement Receipt (PAR), for equipment.
- Warranty Security for a minimum period of three months, in the case of expendable supplies, or a minimum period of one year in the case of semi-/non-expendable supplies, after acceptance by the procuring entity of the delivered supplies
- Authority to purchase, in case of motor vehicles
- For Procurement of drugs and medicines
- o Certificate of product registration from Food and Drug Administration (FDA)
 - o Certificate of good manufacturing practices from FDA
 - o Batch release certificate from FDA
 - o If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the product/items
 - o License to Operate from FDA with List of Sources (whether it is a manufacturer, importer, seller or distributor)
 - o Certification by the Medical Officer that medicines and drugs requisitioned is included in the PNDF Current Edition
 - o Delivery Receipt/Invoice bearing Lot Nos. and Expiry Dates of the drugs and medicines

9.3.2 General Support Services (janitorial, security maintenance, garbage collection and disposal and similar services)

- Performance Appraisal Report
- Statement of Account or Contractor's Bill
- Record of Attendance/Service

- Proof of remittance to concerned government agencies [BIR/Social Security System (SSS)/ECC/Pag-ibig/PhilHealth]

9.3.3 Rental Contracts for Property

- List of prevailing comparable property within the vicinity (for first claim)
- Vicinity map (for first claim)
- Bills/Invoices
- Certificate of Occupancy (space/building) (for first claim)

9.3.4 Repair and Maintenance of Aircrafts, Watercrafts, Equipment and Motor Vehicles

- Bills/Invoices
- Pre-Repair Inspection Report
- Post-Repair Inspection Report
- Repair History of Property
- Waste Materials Report
- Warranty Certificate
- Certificate of Acceptance

9.3.5 Advertising Expenses

- Job Order or Contract
- Bill/Statement of Account
- Copy of newspaper clippings evidencing publication and/or CD/DVD in case of TV/Radio commercial
- Copy of Approved Agency Media Plan, if any

10.0 Cultural and Athletic Activities

- Budget estimates approved by the Head of Agency
- Office Order
- Same requirements under procurement depending on the nature of expense and the mode of procurement adopted

11.0 Human Resource Development and Training Program

- Budget Estimates Approved by the Head of Agency
- Schedule of Training Approved by the Head of Agency
- Statements of Account/Bills/Invoices
- Official Receipts
- Office Order/Terms of Reference

8

Handwritten signature/initials

9

12.0 Financial Expenses

- Copy of Loan Agreements/Memorandum Agreement
- Statement of Account
- Bank Debit memos
- Certificate of full payment of loan (for final payment of loan amortization)

13.0 Legal Retainer's Fee

- Notarized Retainers Contract, not exceeding one year, between the concerned government agency and the private lawyer or law firm
- Written approval of the OSG or Office of the Government Corporate Counsel (OCGG)
- Board Resolution authorizing the hiring of a private lawyer or law firm of the concerned government agency
- Board Resolution authorizing the concerned government personnel/official to enter into a contract, if applicable
- Certificate of availability of funds duly verified by the Audit Team Leader
- Written approval of COA, if not exempted under COA Circular No. 2021-003 dated July 16, 2021

14.0 Road Right-of-Way (ROW)/Real Property

14.1 Land

- Independent Appraisal Report in accordance with RA No. 10752⁵ and any future amendments thereof/Regional Committee Resolution indicating the valuation of the land
- Applicable BIR Zonal Valuation
- Certified Photocopy of Authority/Agency Resolution to Purchase Land or Land Rights indicating the approved/established valuations or BIR Zonal Valuations
- Deed of Absolute Sale registered with the Register of Deeds where the land is located
- Certified Photocopy of Tax Clearance from Assessor's Office where the land is located
- Certificate Authorizing Registration (CAR)
- Proof of payment of Capital Gains Tax (CGT)
- Proof of payment of Documentary Stamp Tax (DST)
- Proof of payment of Transfer Tax
- If registered land:
 - o If whole lot is acquired, Transfer Certificate of Title (TCT) Certificate of Land Ownership Award/Original Certificate Title/Emancipation Patent (CLOA/OCT/EP) certified as true copy by the Register of Deeds and Tax Declaration (TD) certified as true copy by the

⁵ The Right-of-Way Act

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- Assessor's Office in the name of the procuring entity or previous owner depending on the provisions of the sale
- If portion of lot is acquired, certified photocopy of TCT and TD in the name of the procuring entity or previous owner with annotation of sale
- If unregistered land:
 - Certified photocopy of TD in the name of the procuring entity or previous owner with the annotation of sale
 - Notarized Affidavit of Ownership
 - Certification from the City/Municipal Treasurer that the claimant is the sole entity paying the taxes for the property for the past five years
 - Notarized joint affidavit of two adjoining landowners or Barangay/Local Officials concerned attesting to the ownership of the land
- If claim for payment or amount of sale exceeds ₱50,000 (EO No. 1035), certified photocopy of Claimant's Surety/Indemnity Bond issued by any Insurance Company duly accredited by the Insurance Commission
- For Payment by Court Decision:
 - Certified photocopy of Court Decision registered with the Register of Deeds where the land is located including all annexes referred to in the Court Decision
 - Certified true copy of TCT for registered land, and TD in the name of the previous owner for unregistered land with Court Decision duly annotated
 - Entry of Judgment
- Location of the property affected by the project:
 - Parcillary plan
 - Vicinity plan
 - Subdivision plan, if claim is for portion of lot
 - Approved lot plan

14.2 Structure/House

- Approved and Notarized Agreement to Demolish and Remove Improvements (ADRI) / Notarized voluntary undertaking to vacate the project area
- Certificate of Total Demolition
- Computation of Replacement Cost duly approved by implementing Office Director supported with current abstract of canvass of construction materials
- Sketch plan/drawing of house/structure
- Map showing the location of the structure/house in the project-affected area
- Certified photocopy of Title (TCT/OCT or CLOA/EP) and TD of land where the house/ structure is erected
- Notarized landowner's waiver of right/quitclaim to affected houses/structures or establishments if payments will be made to claimants other than the owner
- Notarized affidavit of ownership with Waiver of Right/Quitclaim to affected house/structure
- Certified true copy of owner's identification (ID), Residence Certificate and Barangay Clearance

- Certified Copy of Masterlist of Project-Affected-Persons (PAPs) indicating the names of affected house/structure owners approved by authorized personnel
- Pictures of the structures before, during and after the demolition

14.3 Improvements (trees, plants, growing fruits, etc.)

- Permit issued by the Department of Environment and Natural Resources (DENR) to cut plants, forest trees and fruit bearing trees on areas affected by the project.
- Affected Trees/Crops Inventory duly certified by the Agency's Project Committee/Authorized Officer and showing among others the following:
 - o Lot number as indicated in the project plan and the owner
 - o Number of items, specifies classification, diameter, height
 - o Owner of trees/plants/crops; and
 - o Price
- Quitclaim or Waiver issued by the lot owner if he is not the claimant
- Map/sketch plan showing the location of the improvement in the project-affected area
- Resolution/approval of valuation of damaged improvement
- Copy of approved valuation of crops, plants and trees issued by concerned government agency
- Notarized Affidavit of Ownership with Right/Quitclaim to affected improvements
- Copy of latest updated masterlist of PAPs approved by proper authorities
- If registered land:
 - o Certified true copy of title (TCT/OCT or CLOA/EP)
- If unregistered land:
 - o Certified photocopy of TD
 - o Notarized joint affidavit of two adjoining landowners or barangay/local officials concerned attesting to the ownership of land
- If payment through Court Decision:
 - o Certified photocopy of Court Decisions (Final Order/Decisions or Notice/Certificate of Finality of Decision)



Date 08 SEP 2023

CUSTOMS MEMORANDUM CIRCULAR
No. 145 - 2023

**TO: THE ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL DIRECTORS AND SERVICE CHIEFS
ALL DISTRICT/PORT COLLECTORS
ALL OTHERS CONCERNED**

**SUBJECT: RULES OF PROCEDURE IN THE INVESTIGATION OF ANONYMOUS
AND OTHER COMPLAINTS REFERRED BY INVESTIGATIVE
BODIES OF GOVERNMENT TO THE OFFICE OF THE OMBUDSMAN
AND DESIGNATION OF NOMINAL COMPLAINANTS**

Attached is a copy of the Office of the Ombudsman Administrative Order No. 1, Series of 2022, with the subject "Rules of Procedure in the Investigation of Anonymous and Other Complaints referred by Investigative Bodies of the Government," dated 16 September 2022, providing for the rules which shall cover cases over which the Office of the Ombudsman exercises primary and exclusive jurisdiction, pertaining to graft and corrupt practices of government officials and employees, initiated through complaints filed anonymously, containing factual allegations and verifiable leads or accompanied by documentary evidences, for purposes of case build-up, and Investigations conducted by investigation agencies of the government or of the Office of the President referred to the Office of the Ombudsman for preliminary investigation and/or administrative adjudication.

To ensure that complaints, referrals or endorsements coming from the Bureau of Customs (BOC) are properly handled, the following guidelines shall be observed:

- a. The BOC personnel or investigating officer/s who conducted and submitted the investigation report shall be clearly indicated or named as the duly authorized representative of the Commissioner, and shall act as the nominal complainant in the referral or endorsement to the Office of the Ombudsman for preliminary investigation or administrative adjudication.
- b. If the investigating officer is no longer connected with the BOC due to retirement, resignation, etc., the immediate supervisor, or the Head of the Investigation Division or unit which exercises administrative and operational supervision over the original investigating officer, shall designate another Customs Officer or investigating officer within his office, as the new nominal complainant. All records and dockets of the case shall be formally turned over to the new investigating officer for his review and representation.
- c. If there are no other investigating officer/s or Customs Officer/s available for the purpose, the immediate supervisor, or Chief of the Division or unit which

exercises administrative and operational supervision over the original investigating officer shall act as the nominal complainant. However, if the Investigating Service has other investigating officers in another Division or unit, the Director may direct the Head of the other Division or unit to assign a new nominal complainant.

- d. If the immediate supervisor, or Chief of the Division or unit which exercise administrative and operational supervision over the original investigating officer is indisposed, the Director, or the Deputy Commissioner shall act as the nominal complainant.
- e. Should the hierarchy of officials within the group be indisposed, the Commissioner may assign any Customs Officer to act as nominal complainant or decide to be the nominal complainant.
- f. The Investigating Office shall actively cooperate with the Office of the Ombudsman in the proper handling or representation of the complaints or cases.
- g. All complaints, referrals or endorsements to be filed with the Office of the Ombudsman shall be forwarded to the Office of the Commissioner for approval.

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

For information and strict guidance.



[Handwritten Signature]
BIENVENIDO Y. RUBIO
Commissioner



Republic of the Philippines
OFFICE OF THE OMBUDSMAN
Agham Road, Diliman, Quezon City 1104

ADMINISTRATIVE ORDER NO. 1
Series of 2022

**RULES OF PROCEDURE IN THE INVESTIGATION OF ANONYMOUS AND
OTHER COMPLAINTS REFERRED BY INVESTIGATIVE BODIES OF
THE GOVERNMENT**

Pursuant to the authority vested in the Office of the Ombudsman to promulgate its own Rules of Procedure under Article XI, Sec 13(8) of the Philippine Constitution and Sections 18, 23 and 27 of Republic Act. No. 6770, otherwise known as "The Ombudsman Act of 1989" the following procedures are hereby prescribed and promulgated:

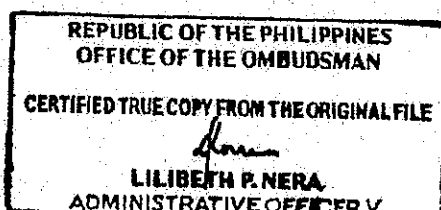
Section 1. Coverage. – These rules shall cover cases over which the Office of the Ombudsman exercises primary and exclusive jurisdiction, pertaining to graft and corrupt practices of government officials and employees, and specifically asserted in any of the following forms:

- (a) Complaints filed anonymously, containing factual allegations and verifiable leads or accompanied by documentary evidences, for purposes of case build-up;
- (b) Investigations conducted by investigative agencies of the government or of the Office of the President that are referred to the Office of the Ombudsman for preliminary investigation and/or administrative adjudication; and
- (c) Reports or Results of Congressional investigations, or inquiries of the Senate or the House of Representatives, referred or endorsed to the Office of the Ombudsman by the Chairperson or any member/s of the Committee of the Senate or the House of Representatives, for appropriate action, preliminary investigation or administrative adjudication.

Section 2. How initiated. – Except those mentioned in Section 1(C), the complaint, referral or indorsement covered by these rules should be in writing, clearly stating the facts constituting the alleged infraction and accompanied by piece/s of evidence in support of the charge including affidavits of witnesses, if any.

The anonymous complainant, the Head of agency, or his duly authorized representative, the duly authorized officer of the Office of the President or the Chairperson or any member of the investigating Committee of the Senate or the House of Representatives who made the referral/indorsement shall be considered as the nominal complainant. For this purpose, the verification of the complaint and the submission of a Certificate of Non-Forum shopping will no longer be required.

Section 3. Initial Action. – Anonymous complaints and referrals/indorsements covered by these rules shall undergo a case build up to validate the allegations or accusations contained therein. Case build-up, as understood in these Rules, refers, but not limited to, the retrieval of documents, verification of leads, identification of witnesses and, whenever necessary, the taking of statements of witnesses, resource persons, and other persons of interest.



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The period of case build-up shall not exceed ninety (90) days from receipt of the complaint, referral or indorsement unless, for meritorious reasons, such period is extended for another thirty (30) days by the Ombudsman. During this period, the proceedings shall be strictly non-adversarial and will not be considered as a pending case.

Section 4. Responsibilities of the Evaluator/Investigator. – The designated evaluator(s) or investigator(s) of the Office of the Ombudsman, assigned to build up the case, shall:

- a) Gather both documentary and testimonial evidence specifically alleged in the complaint or referral. For this purpose, the evaluator/investigator may issue subpoena or subpoena duces tecum;
- b) Verify the facts and allegations contained in the complaint or referral/indorsement and certify to such facts either of their own personal knowledge or from official records; and
- c) Submit all the documents gathered, together with the complaint or referral/indorsement, and recommend any of the following:
 - (i) referral of the matter to the appropriate government agency;
 - (ii) dismissal of the complaint for lack of corroborating evidence; or
 - (iii) docketing of the complaint either as an administrative or criminal case, or both.

Once docketed, the proceedings shall become adversarial and the case shall be considered pending. Any and all evidence gathered which do not relate to, or which are not specifically alleged in the complaint or referral/indorsement, may undergo a separate fact-finding investigation and referenced as such, subject to the approval of the Ombudsman.

Section 5. Preliminary Investigation and/or Administrative Adjudication. – The procedures outlined in Administrative Order No.7, as amended, under Rule II and Rule III, respectively shall be observed in the preliminary investigation or administrative adjudication of cases covered herein.

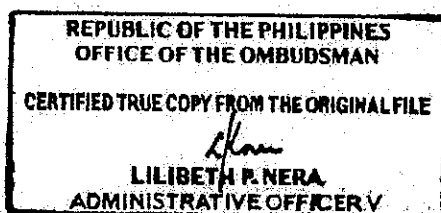
Section 6. Amendatory clause. – These procedures effectively amend all other issuances/orders inconsistent herewith.

Section 7. Rules of Court; application. – In all matters not provided in these procedures, the Rules of Court shall apply in a suppletory character, or by analogy, whenever practicable and convenient.

Section 8. Effectivity – This Order shall take effect after fifteen (15) days following the completion of its publication in the Official Gazette or in a newspaper of general circulation in the Philippines. The published Order shall be filed in the Office of the National Administrative Register in the University of the Philippines Law Center.

Section 9. Separability clause. – If any provision of these procedures is held unconstitutional, other provisions not affected thereby shall remain valid and binding.

16 September 2022, Quezon City.



Samuel R. Martires
SAMUEL R. MARTIRES
Ombudsman

19/16/2022



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

12 September 2023

CUSTOMS MEMORANDUM CIRCULAR
No. 152-2023

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

SUBJECT : IMPLEMENTATION OF THE SECURITY AND EXCHANGE
COMMISSION MEMORANDUM CIRCULAR (MC) NO. 2,
SERIES OF 2023, WITH THE SUBJECT: "GRANT OF
AMNESTY FOR NON-FILING AND LATE FILING OF THE
GENERAL INFORMATION SHEET AND ANNUAL FINANCIAL
STATEMENT, AND NON-COMPLIANCE WITH MC NO. 28, S.
2020"

This has reference to the issuance of the abovementioned subject which provides noncompliant corporations the opportunity to settle their penalties for non-filing and late filing of reportorial requirements by paying the amount of PhP5,000.00. The same also provides the opportunity to corporations whose certificates of incorporation have been suspended or revoked, to revive their operations by paying only half of their accumulated penalties.

The Security and Exchange Commission Amnesty Program is open to all corporations, including branch offices, representative offices, regional headquarters and regional operating headquarters of foreign corporations and foundations until 30 September 2023. All corporations are strongly encouraged to settle their accounts before the SEC implements higher fines and penalties, effective 01 October 2023.

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



SEP 18 2023



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MASTER COPY

12 September 2023

CUSTOMS MEMORANDUM CIRCULAR

NO. 153-2023

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

SUBJECT : TARIFF CLASSIFICATION DISPUTE RULING

This has reference to the herein attached Tariff Commission Circular Dispute Ruling No. 22-037 issued on 31 August 2023 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, on the shipment of "Sodium Lauryl Ether Sulfate (SLES) 70%," consigned to Chemrez Technologies, Inc. (Import Entry/Customs Reference No. C-303976-22, MICP), the dispositive portion of which provides:

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

Product	AHTN 2022 Code	2022 MFN Rate	2022 ACFTA Rate*
SODIUM LAURYL ETHER SULFATE (SLES) 70%	3402.39.90	5% ad valorem	Zero (0) %

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

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

SEP 18 2023



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

RE: REQUEST FOR TARIFF CLASSIFICATION
DISPUTE RULING ON "SODIUM LAURYL ETHER
SULFATE (SLES) 70%", CONSIGNED TO
CHEMREZ TECHNOLOGIES, INC.

TCC (DR) NO. 22-037

(Import Entry/Customs Reference No. C-303976-
22, MICP)

Issued on: 31 August 2023

TARIFF CLASSIFICATION DISPUTE RULING

Before this Commission is a request for Tariff Classification Dispute Ruling (TCDR), pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), on the shipment of Sodium Lauryl Ether Sulfate (SLES) 70%, imported by Chemrez Technologies, Inc. (Importer/Consignee) from China. The request of the Bureau of Customs (BOC) for a TCDR was received by this Commission on 24 October 2022.

Based on the letter request for a TCDR signed by Mr. Arnoldo L. Famor, Acting District Collector of BOC, Manila International Container Port (MICP), dated 20 October 2022, with attached Disposition Form, the following relevant information were gathered:

- a. The TCDR request refers to shipment/importation by the Chemrez Technologies, Inc. under Entry No. C303976-22 arising from the recommendation of Customs Examiner for tariff reclassification, and which constrained it to request for the tentative release thereof pursuant to Section 425 of the RA 10863, otherwise known as CMTA, to wit:

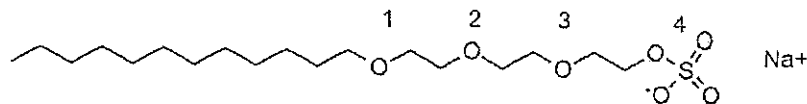
Entry No.	Description	Declared H.S. Code	Recommended H.S. Code
C-303976-22	"SODIUM LAURYL ETHER SULFATE 70%"	2909.40.00 - 0% ACFTA rate of duty	3402.31.90 - 5% MFN rate of duty

- b. The assigned Customs Examiner manifested that the recommended tariff classification of the subject shipment as above-indicated, pursuant to product information sheet, Certificate of Analysis, Material Safety Data Sheet (MSDS), General Rules of Interpretation and Explanatory Notes. As a result, there was a discrepancy on assessment by way of duties and taxes in the amount of **P73,437.51**.
- c. Approved Disposition Form Re: Request for Tentative Release of Goods Declaration No. C303976-22 dated September 21, 2022, MICP requested the importer to submit their respective Position Papers on the issue at hand, particularly on the tariff reclassification and value of the subject shipment pursuant to CAO 02-2020.



d. Based on its Position Paper, the Importer/Consignee, Chemrez Technologies, Inc., averred that its declared tariff classification under 2909.49.00 - 0% ACFTA rate of duty provides the appropriate heading for "SODIUM LAURYL ETHER SULFATE 70%" based on the following reasons:

- i. Under ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 edition, Chapter 29 is the general classification for Organic Chemicals. Sodium lauryl ether sulfate (SLES) is currently under 29.09 or ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated, or nitrosated derivatives specifically classified in 2909.49.00 as Others.



Sodium Lauryl Ether Sulfate / Sodium Laureth Sulfate (SLES)

Figure 1. Structural Formula of SLES from the Position Paper submitted by the Importer/Consignee

- ii. The following are affirmations on the accuracy of this classification:
 1. As shown on the Structural Formula with the numbered portion, this organic compound contains the functional group ether (1,2,3) and sulfate (4). A definition of ether and sulfate from Wikipedia was inserted as reference.
 - iii. The new category wherein it is being re-classified into is under Chapter 34, Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster categorized in 34.02. Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading and further classifying as 3402.31.90 Others.
- e. The tariff classification is supported by the following documentary evidence: Single Administrative Document No. C303976-22, Position Paper dated October 4, 2022, and Safety Data Sheet, and Examination Report.
- f. The assigned Customs Examiners, Mr. Arvin R. Bundukin, COO III, Section 11-FED; and Ms. Jacqueline F. Lozano, COO V, Section 11-FED, contested the declared heading and recommended to reclassify subject article under AHTN 2022 subheading 3402.31.90, with an MFN rate of duty of 5% *ad valorem*, based on the physical examination of goods, material safety data sheet, General Rules of Interpretation (GIR), and Explanatory Notes. The reasons for the BOC classification were as follows:
- i. Upon review of the shipment, based on the physical examination of goods "SODIUM LAURYL ETHER SULFATE 70%" is a white or yellow paste gel mainly used in shampoo, detergent, soap, among others. It is a mixture packed in 170kgs per plastic drum with chemical composition of 70% sodium lauryl ether sulfate and 30% water.

- ii. Heading 3402 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.
- iii. Washing preparations based on surface active agents are also known as detergents. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that:

“Organic surface-active agents are capable of adsorption at an interface; in this state they display a number of physico-chemical properties, particularly surface activity (e.g., reduction of surface tension, foaming, emulsifying, wetting), which is why they are usually known as “surfactants”.

This group comprises three categories of preparations, which include surface-active preparations. These include, among others, intermixtures of surface-active agents. Surface-active preparations are used for their cleansing, wetting, emulsifying or dispersing properties in many industrial applications, for example, as emulsifying agents used in the preparation of pharmaceutical or cosmetic products.”

- iv. Pursuant to Section 1610 of the CMTA or RA 10863. **General Rules for the Interpretation (GRI)**. – The classification of goods and its tariff nomenclature as provided pursuant to this Act shall be governed by the following principles:

“(1) The titles of sections, chapters and sub-chapters are provided for easy reference only. For legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require.

(6) For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.”

- v. Therefore, subject article is classified under AHTN 2022 subheading 3402.31.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

The BOC deemed that the classification issue involves “a difficult or high technical questions”. Hence, the endorsement to this Commission for a Tariff Classification Dispute Ruling.

To facilitate the evaluation of the disputed product, the Commission wrote the BOC on 02 November 2022 and requested the submission of the contact information (i.e., contact person, position, email address, telephone and/or mobile number, and address) of the Importer/Consignee.

In response, the BOC provided the contact information (i.e., email address and telephone number) of the Importer/Consignee’s contact person, Ms. Maria Silahis C. Victoriano, Manager, Import and Export Services Department of Chemrez Technologies, Inc., via an electronic mail (email) received on 19 December 2022.

Pursuant to Section 6 of Commission Order No. 2018-01, this Commission requested the Importer/Consignee, via a letter-request emailed on 21 December 2022 to the email address provided by the BOC, to submit the following information in relation to BOC's request for a TCDR on SLES 70%:

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

On 31 January 2023, the Commission called the Importer/Consignee (Ms. Victoriano) through the telephone number provided by the BOC to ask for an update on the Commission's request for additional information. During the conversation, Ms. Victoriano informed that the email address provided by the BOC was already inactive. Thus, a new email address was provided by the Importer/Consignee's contact person.

On 10 March 2023, the Commission forwarded its letter-request, that was initially emailed on 21 December 2022 to the BOC-provided email address, to Ms. Victoriano's corrected/updated email address. On 25 April 2023, Ms. Victoriano requested for extension in the submission of the additional information. The requested additional information was provided by the Importer/Consignee on 03 May 2023.

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

After due examination of the submitted technical and material safety data sheets, specification/composition, and manufacturing process flowchart, it is established that subject article is an anionic surfactant composed of sodium lauryl ether sulfate and water. It is in the form of a white or light-yellow gel paste and produced by the ethoxylation of fatty alcohol (to produce polyethoxylated fatty alcohol), followed by sulfonation, and neutralization process. Packed in 170-kg drums, subject article is used as a raw material in the manufacture of hair care and washing/cleaning products (such as dish washing detergents, shampoos, and liquid bubble baths), added at a rate of 5% to 30% of the finished product.

Below are the photographs of the packaging and product label of subject article submitted by the BOC:

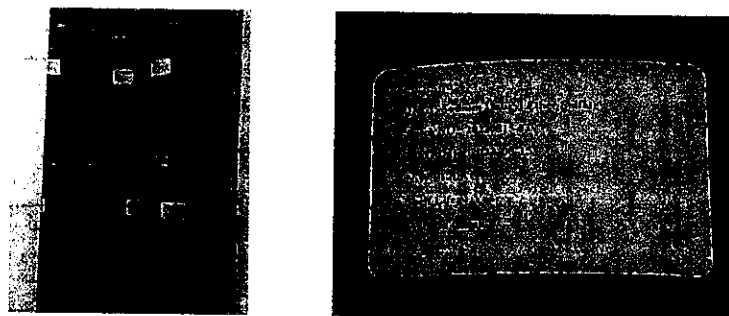


Figure 2. Photographs of packaging and product label submitted by the BOC

The Importer/Consignee classified subject article under Chapter 29 (*organic chemicals*) of the AHTN 2022, specifically under heading 29.09 which covers *ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.*

Note 1 (a) to Chapter 29 states that:

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

- (a) **Separate chemically defined organic compounds, whether or not containing impurities [emphasis added];**

XXX"

The Importer/Consignee considered subject article to be specifically covered under AHTN 2022 subheading 2909.49.00 as a sulfonated ether alcohol. Their reasoning, as stated in their Position Paper submitted to BOC, is that sodium lauryl ether sulfate *contains both ether and sulfate groups which are formed through ethoxylation and sulfonation process.* However, in addition to the ethoxylation and sulfonation processes, the manufacturing process also included acid-base neutralization process to produce the sodium salt.^{1 2} Furthermore, based on the technical data sheet submitted, subject article consists of sodium salts of heterogeneous ethoxyl groups of laureth sulfate with CAS Nos. 68585-34-2 and 9004-82-4. Thus, subject article can no longer be considered as a separate chemically defined organic compound under Chapter 29.

On the other hand, the BOC assessed the product to be appropriately classified under AHTN 2022 subheading 3402.31.90 based on the justifications provided in their Disposition Form.

Heading 34.02 of the AHTN 2022 covers, among others, *organic surface-active agents (other than soap).* The Harmonized System (HS) Explanatory Notes (EN) to heading 34.02 state that:

"Organic surface-active agents may be:

- (1) *Anionic, in which case they ionise in aqueous solution to produce negatively charged organic ions responsible for the surface activity. Examples are : sulphates and sulphonates of fats, vegetable oils (triglycerides) or resin acids; sulphates and sulphonates derived from fatty alcohols; petroleum sulphonates, e.g., of alkali metals (including those containing a proportion of mineral oils), of ammonium or of ethanolamines; alkylpolyethersulphates; alkylsulphonates or alkylphenylethersulphonates; alkylsulphates, alkylarylsulphonates (e.g., technical dodecylbenzenesulphonates).*

These surface-active agents may contain, as impurities resulting from the manufacturing process, small quantities of fatty alcohols, alkylates or other hydrophobic raw materials which have escaped sulphation or sulphonation. They may also contain sodium sulphate or other residual inorganic salts in a proportion generally not exceeding 15 %, when expressed as the anhydrous salts."

The Commission agrees with the BOC that subject article, being an anionic surfactant composed of sodium lauryl ether sulfate and water, can be considered under heading 34.02, and being an organic surface-active agent, specifically under the one-dash subheading 3402.30 series with the description *anionic organic surface-active agents, whether or not put*

¹ STPP Group. Sodium Lauryl Ether Sulfate. Retrieved from <https://shorturl.at/gqtXB>. (Accessed 28 July 2023)

² Bansal Trading Company. What is SLES: Uses and Manufacturing Process. Retrieved from <https://www.bansaltrading.com/sles-chemical-uses>. (Accessed 28 July 2023)

up for retail sale. However, the BOC classified subject article under AHTN 2022 subheading 3402.31.90 which covers *linear alkylbenzene sulphonic acid and their salts other than sulphonated alkylbenzenes*. Since subject article does not contain any alkylbenzene components, it cannot be classified under said subheading and therefore, another subheading should be considered.

Thus, subject article, being an anionic surfactant composed of sodium lauryl ether sulfate and water and used in the manufacture of hair care and hair wash products, falls under AHTN 2022 subheading 3402.39.90 which specifically covers anionic organic surface-active agents, whether or not put up for retail sale, other than linear alkylbenzene sulphonic and their salts and other than sulphated fatty alcohols.

Based on the information received from the Importer/Consignee and the BOC, and the clarifications provided by the foregoing Chapter Note and HS EN, subject article is properly classified under AHTN 2022 subheading 3402.39.90 by virtue of Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA).

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

Product	AHTN 2022 Code	2022 MFN Rate	2022 ACFTA Rate*
SODIUM LAURYL ETHER SULFATE (SLES) 70%	3402.39.90	5% <i>ad valorem</i>	Zero

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

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

So Ordered.

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson

Copy furnished:

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BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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12 September 2023

hms

CUSTOMS MEMORANDUM CIRCULAR
NO. 156 - 2023

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

SUBJECT : TARIFF CLASSIFICATION DISPUTE RULING

This has reference to the herein attached Tariff Commission Circular Dispute Ruling No. 22-013 issued on 31 August 2023 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, on the shipment of "INERTEX® SQ-S Gasket Sheet," consigned to Apo Agua Infraestructura, Inc. (Import Entry/ Customs Reference No. C-60634-22, Ninoy Aquino International Airport), the dispositive portion of which states that:

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

Product	AHTN 2022 Code	2022 MFN Rate
INERTEX® SQ-S GASKET SHEET	3920.99.90	7% ad valorem

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

For strict compliance.

BIENVENIDO Y. RUBIO
Commissioner

[Handwritten signature]



02981

SEP 18 2023

CMC No. 156-2023 p.2



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

RE: REQUEST FOR TARIFF CLASSIFICATION
DISPUTE RULING ON "INERTEX® SQ-S GASKET
SHEET" CONSIGNED TO APO AGUA
INFRASTRUCTURA, INC.

TCC (DR) NO. 22-013

(Import Entry/Customs Reference No. C-60634,
BOC-NAIA)

Issued on: 31 August 2023

TARIFF CLASSIFICATION DISPUTE RULING

Before this Commission is a request for Tariff Classification Dispute Ruling (TCDR), pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), on the shipment of Inertex® SQ-S Gasket Sheet imported by Apo Agua Infraestructura, Inc. (AAII) from Taiwan. The request of the Importer/Consignee for a TCDR, filed by its Authorized Representative, Mr. Gerald Lyndon Dela Cerna of Fastlink Handlers and Brokerage Corporation, was accepted by this Commission on 17 June 2022.

The shipment of said article, declared as Expanded PTFE (polytetrafluoroethylene) Gasket Sheets and Cut Gaskets, under ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 subheading 3920.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% *ad valorem*, was processed under Import Entry/Customs Reference No. C-60634 at the Bureau of Customs (BOC) - Ninoy Aquino International Airport (NAIA). The BOC contested the declared heading and reclassified subject article under AHTN 2017 subheading 3926.90.59, with an MFN rate of duty of 15% *ad valorem*.

Hence, this request for Tariff Classification Dispute Ruling.

Pursuant to Section 7.3 of Commission Order No. 2018-01, this Commission requested the concerned BOC District Collector on 05 July 2022 for comments on the request for TCDR on Inertex® SQ-S Gasket Sheet. In a letter dated 29 July 2022, Atty. Halleck A. Valdez, Deputy Collector for Assessment of BOC-NAIA, submitted BOC's comment through a Memorandum prepared by Ms. Arianne D. Durana, Customs Operations Officer (COO) III, and Ms. Ninia P. Beltran, Acting COO V, stating the reasons why subject article was reclassified from the declared AHTN 2017 subheading 3920.99.90 (with an MFN rate of duty of 7% *ad valorem*) to AHTN 2017 subheading 3926.90.59 (with an MFN rate of duty of 15% *ad valorem*). The reasons for this reclassification decision, as stated in the aforesaid Memorandum, were as follow:

"The consignee/broker classified the above-mentioned goods under HS code 3920.99.90 – 7% (Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials) as reflected on their documents submitted such as Airwaybill and Safety Data Sheet.



The goods under consideration are pictured and described in the invoice submitted, and upon physical examination it was found to contain **SQS Ring Gaskets, Brand Inertech** made of **PTFE (Polytetrafluoroethylene)**. Therefore, classifiable under HS code 3926.90.59 - 15% (Other articles of plastics and articles of other materials of headings 39.01 to 39.14) as finished goods of ring gaskets made of PTFE. Images of the actual goods were attached herewith as Annex A.

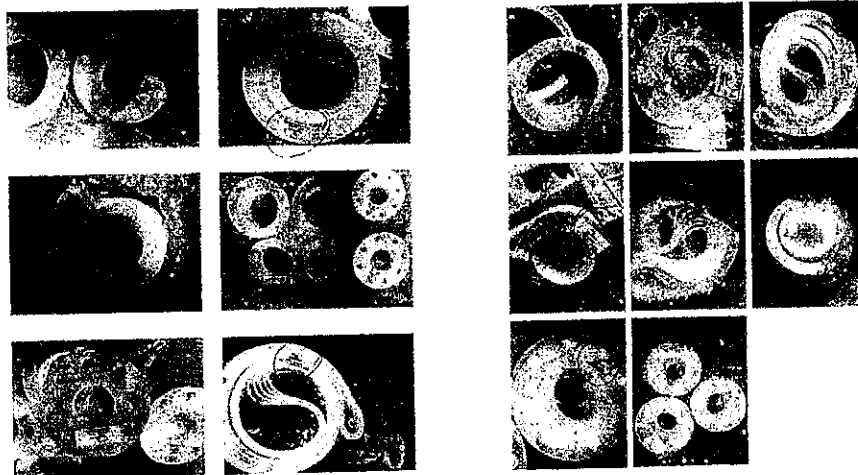
General Explanatory Notes of heading 3920 states that "the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) **BUT NOT FURTHER WORKED**.

Plate, sheets, etc., whether or not surface-worked (including squares and other rectangle cut therefrom), with ground edges, drilled, milled, hemmed, twisted, framed, or otherwise worked or cut into shapes **other than rectangular (including square)** are generally classified as articles of headings 3918, 3919, or 3922 to 3926."

Furthermore, a ruling from Harmonized Tariff Schedule of the United States Annotated (HTSUSA) also states that:

"Heading 3926, HTSUSA, is a basket provision for articles of plastics not elsewhere specified. Since there are no other headings in Chapter 39 that provide for plastic ring gaskets, this heading remains as the residual choice for classification. Thereunder, subheading 3926.90.45 describes "gaskets, washers and other seals." Goods represented by sample # 1 are classifiable under the foregoing provision. Finished ring gaskets in various diameters is classifiable under subheading 3926.90.45, HTSUSA, a provision for other articles of plastics and articles of other materials of headings 3901 to 3914; other; gaskets, washers and other seals, and is dutiable at the column one general rate of 3.5 percent ad valorem. " (Annex B)"

Below are images of the actual good submitted by the BOC (Annex A of its Memorandum):



While evaluating the documents submitted by the Importer/Consignee and the BOC, the Commission determined that additional information was needed to properly classify the subject article. Hence, on 25 August 2022, the Commission wrote to the Importer/Consignee requesting for the submission of the following: (a) confirmation that the gasket sheet, cut and uncut, are both Inertex® SQ-S Isotropic Gasket Sheet made up of 100% expanded polytetrafluoroethylene (ePTFE); (b) detailed application/use, including the processes the subject article will undergo before use (for the sheet); (c) dimension of each product; (d) specific use; and (e) product sample.

In a letter dated 05 September 2022 (received by this Commission on 07 September 2022), the Importer/Consignee requested for extension, until 30 September 2022, to provide the additional requirements. Relative to their request for extension, the importer/Consignee sent another letter dated 13 October 2022 (received by this Commission on 18 October 2022), stating that the importer/Consignee, through its customs broker, Fastlink Handlers and Brokerage Corporation, represented by Mr. Dela Cerna, has submitted requirements (a) and (c) and that they were experiencing difficulty in providing requirements (b), (d), and (e) due to a contract entered upon with the user of the good.

On 15 December 2022, the Commission had a technical discussion with Mr. Dela Cerna and the Importer/Consignee, represented by Mr. Jeffrey Nicol (who was joined by other AAIL personnel via Google Meet). In the said meeting, the Commission verified/clarified the article that is subject of the application for tariff classification dispute ruling (*i.e.*, the photographs submitted included three different products) and the processes the product will undergo prior to its use/application. To further understand the product, the Commission also requested for a sample. Mr. Nicol informed that AAIL cannot provide the sample because it is already with the Contractor. As an alternative, the Commission requested from the manufacturer photographs of the actual product presented separately (*i.e.*, not mounted on top of each other) and/or unfolded. The Commission also advised the Importer/Consignee to submit a letter requesting for extension of time in the submission of the additional requirements.

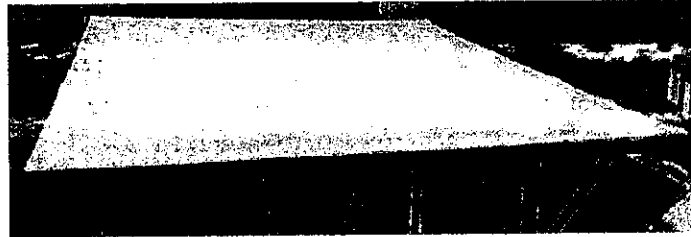
On 27 January 2023, the Commission sent a follow-up Viber message to Mr. Dela Cerna on the submission of the additional information. Mr. Dela Cerna replied that he had sent a letter requesting for extension of time to submit said additional requirements in December 2022. However, upon careful checking and verification, no such communication/email was received by the Commission's Records Unit; hence, Mr. Dela Cerna was requested to forward a copy of his letter/email thread to the Commission. The Commission did not receive any response from AAIL or Mr. Dela Cerna, on the matter.

On 10 March 2023, the Commission sent a letter reiterating the submission of the requested additional information as discussed during the technical discussion held on 15 December 2022, and gave the Importer/Consignee an unextendible period of 10 working days from receipt of the letter to submit the said additional requirements. The information requested was received by this Commission on 24 March 2023.

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

After due examination of the technical specifications, product data sheet, safety data sheet, and photographs of the product submitted, it was established that subject article is a sheet made of 100% expanded polytetrafluoroethylene (PTFE). It is in the form of a white sheet, in roll, with dimension of 80 inches x 80 inches x 1/8 inch (length x width x thickness). Subject article is to be processed by cutting/forming into gaskets of specific sizes and shapes. The resulting gaskets are to be used in the valves and pipes of a water supply system, creating a leak-proof seal or preventing leakage while under pressure or compression.

Below are the photographs of the actual product submitted by the Importer/Consignee:



The Importer/Consignee declared the product under AHTN 2017 heading 39.20 which covers *other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials*. On the other hand, the BOC assessed the product to be appropriately classified under AHTN 2017 heading 39.26 (*other articles of plastics and articles of other materials of headings 39.01 to 39.14*) based on the reasons/justifications stated in its Memorandum.

Chapter 39 of the AHTN 2017 covers *plastics and articles thereof*. Notes 1 and 10 to said Chapter state that:

“Throughout the Nomenclature the expression “plastics” means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

X X X

*In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but **not further worked** [emphasis added] (even if when so cut they become articles ready for use).”*

The Commission agrees with the Importer/Consignee and the BOC that subject article can be considered under Chapter 39 as the product is made of 100% plastics, and more specifically since the raw material is an expanded PTFE, a plastic material classified under heading 39.04.

The pertinent HS EN to heading 39.20 (used by the Importer/Consignee in classifying subject article) state that:

*“This heading covers plates, sheets, film, foil and strip of plastics (which are **not** reinforced, laminated, supported or similarly combined with other materials), **other than** those of heading **39.18 or 39.19**.*

X X X

According to Note 10 to this Chapter, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked (for example, polished, embossed, coloured, merely curved or corrugated), uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use, for example, tablecloths).

Plates, sheets, etc., whether or not surface-worked (including squares and other rectangles cut therefrom), with ground edges, drilled, milled, hemmed, twisted, framed or otherwise worked or cut into shapes other than rectangular (including square) are generally classified as articles of headings 39.18, 39.19 or 39.22 to 39.26."

In accordance with the said HS EN, subject article, being a sheet made of plastics and presented in a roll, is potentially covered by heading 39.20.

On the other hand, heading 39.26 (the heading considered by the BOC) covers other articles of plastics and articles of other materials of headings 39.01 to 39.14.

The HS EN to this heading state that:

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

It should be noted that heading 39.26 is a residual heading and should only be considered if a product, of plastics, is not specified or included elsewhere in the Nomenclature and in Chapter 39.

Subject article, being a 100% expanded polytetrafluoroethylene (PTFE) sheet with dimension of 80 inches x 80 inches by 1/8 inch (length x width x thickness), presented in a roll and designed to be used in making gaskets for valves and pipes in a water supply system, is more specifically covered by AHTN 2017 heading 39.20 rather than the residual heading 39.26.

Based on the information received from the Importer/Consignee and the BOC, and the clarifications provided by the foregoing Chapter Note and HS EN, subject article is properly classified under AHTN 2017 subheading 3920.99.90 by virtue of Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA). In view of the Philippines' adoption and implementation of the 2022 version of the AHTN on 01 July 2022, subject article is classifiable under the same subheading in AHTN 2022.

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

Product	AHTN 2017 Code	2022 MFN Rate
Inertex® SQ-S Gasket Sheet	3920.99.90	7% ad valorem

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

So Ordered.

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

CMC NO. 156 - 2023

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P 7 TCC (DR) NO. 22-013

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BUREAU OF CUSTOMS

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OCOM Memo No. 58-2023

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MEMORANDUM

TO : ALL DISTRICT AND SUB-PORT COLLECTORS
 ALL DEPUTY COLLECTORS FOR OPERATIONS
 ALL DEPUTY COLLECTORS FOR ADMINISTRATION
 ALL CHIEFS, ARRIVAL DIVISION OR EQUIVALENT UNIT
 ALL CHIEFS, DEPARTURE DIVISION OR EQUIVALENT UNIT
 ALL CHIEFS, PIERS AND INSPECTION DIVISION
 ALL CHIEFS, FED AND IED OR EQUIVALENT UNIT
 CHIEF, GENERAL SERVICES DIVISION
 ALL DISTRICT COMMANDERS, ESS-CPD
 ALL AIRPORT AND SEAPORT PERSONNEL
 ALL OTHERS CONCERNED

FROM : BIENVENIDO Y. RUBIO *[Signature]* SEP 08 2023
 Commissioner

SUBJECT : STRICT USE OF MULTI-CURRENCY COUNTING AND PRINTING MACHINES IN THE 100% VERIFICATION OF CURRENCIES DECLARED IN THE CURRENCIES DECLARATION FORM BY TRAVELERS AND CREW ARRIVING AND DEPARTING IN ALL SEAPORT AND AIRPORTS

DATE : 05 September 2023

In line with the commitment of the Bureau of Customs on the implementation of Executive Order No. 33 s. 2023: Adopting the National Anti-Money Laundering Counter-Terrorism Financing and Counter-Proliferation Financing Strategy 2023-2027, Reorganizing the National Anti-Money Laundering and Counter-Terrorism Financing Coordinating Committee, and amending Executive Order No. 68 (s. 2018), in relation to the Financial Action Task Force (FATF) International Cooperation Review Group (ICRG) Action Plans, specifically Immediate Outcome 8.2, to wit:

"Demonstrate that cross border measures are applied to all main sea/airports of the country including detection of false declaration of currency and confiscation action resulting therefrom with particular focus on high-risk activities in line with the Philippine's risk profile."

all concerned personnel are hereby directed to **STRICTLY USE THE MULTI-CURRENCY COUNTING AND PRINTING MACHINES IN THE 100% VERIFICATION OF CURRENCIES** found in accompanied and unaccompanied baggages, cargoes, mails, and parcels and/or declared by arriving and departing travelers and crews in the Currencies Declaration Form, in line with Section 6.7.1 of Customs Memorandum Order (CMO) No. 11-2022 in relation to CMC No. 89-2022: Implementation of *Bangko*

Sentral ng Pilipinas Circular No. 1146, series of 2022 or the Amendments to the Rules on Cross-Border Transfer of Local and Foreign Currencies.

The General Services Division and Administrative Units of the concerned seaports and airports where such money counting machines are deployed, shall ensure the regular maintenance, calibration and continuous supply of printing papers used for the said machines, subject to the applicable procurement, budget, accounting, and auditing rules and regulations.

For strict compliance.



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALITY INTEGRITY ACCOUNTABILITY

AOCG Memo No. 236 - 2023

MEMORANDUM

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

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

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

DATE : 17 August 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 15 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-526	"UNITED QILI-ZN"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-536	"DXN ALOE. V NUTRICARE CREAM"	3304.99.30	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 236-2023

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-538	"DXN ALOE. V HYDRATING TONER"	3304.99.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-542	"DXN ALOE. V AQUA GEL"	3304.99.30	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-584	"DEXTROSE MONOHYDRATE POWDER"	1702.30.10	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-585	"L-THREONINE POWDER"	2922.50.90	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-586	"DEXTROSE ANHYDROUS POWDER"	1702.30.10	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-587	"BETAINE HYDROCHLORIDE 98% POWDER"	2923.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-591	"ENOXAGET-60 (ENOXAPARIN SODIUM)"	3004.90.89	MFN – Zero AIFTA – Zero*
23-592	"ENOXAGET-40 (ENOXAPARIN SODIUM)"	3004.90.89	MFN – Zero AIFTA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 236-2023 p.2



BOC-09-42697

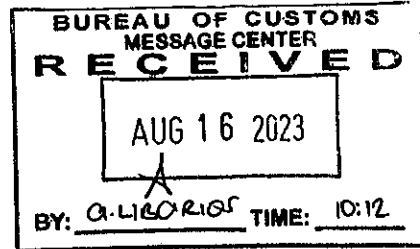
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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TCOC Ref. No. 23-069

15 August 2023

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-526, 23-536, 23-538, 23-542, 23-584, 23-585, 23-586, 23-587, 23-591, and 23-592, issued by this Commission on 15 August 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

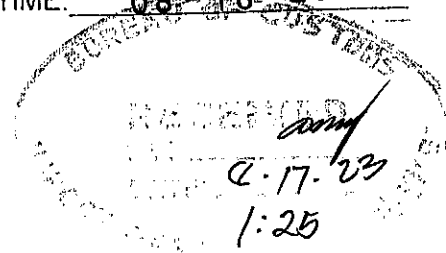
cc: *The Secretary*
Department of Finance
Manila

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

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BY: *Amk 3:46*

DATE & TIME: *08-16-23*



16 AUG 2023





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AOCG Memo No. 236-2023 P.3

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.												
<p style="text-align: center;">AHTN 2309.90.20</p> <table border="0"> <tr> <td>MFN - Zero</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - Zero	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<p style="text-align: center;">23-526</p> <tr> <td data-bbox="1086 584 1503 622">3 DATE ISSUED</td> </tr> <tr> <td data-bbox="1086 622 1503 835" style="text-align: center;">15 August 2023</td> </tr>	3 DATE ISSUED	15 August 2023
MFN - Zero	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
3 DATE ISSUED													
15 August 2023													

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“UNITED QILI-ZN”</p> <p>Based on the certificate of formula, product label, manufacturing process flowchart, and Certificate of Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a chelated mineral feed premix in the form of a smooth white powder composed of zinc, methionine, and water. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons, subject article is added to the feeds of swine, poultry, dairy cattle, and aquatic animals at a rate of 2 to 250 g per ton of complete mixed feed, to increase growth rate, reproduction, and production of animals.</p>

5 REASONS FOR CLASSIFICATION
<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



AOCG Memo No. 236-2023 p. 4

2	TCC (AR) NO.
23-526	

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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



AOCG Memo No. 236-2023 p. 3

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3304.99.30</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		23-536	
		3	DATE ISSUED
		15 August 2023	

4 DESCRIPTION OF GOOD

“DXN ALOE. V NUTRICARE CREAM”

Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is a night cream formulated with aqua, cetearyl olivate and sorbitan olivate, extracts of *Aloe barbadensis* and *Epilobium angustifolium*, butylene glycol, methyl gluceth-20, yeast extract, and olive oil PEG-7 esters, among others. Packed in a 30-mL tube placed in a box, subject article is applied on the face and neck at nighttime, after cleansing and toning, to provide a moisturizing effect.

5 REASONS FOR CLASSIFICATION

Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as, beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.

In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 236-2023 p. 7

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3304.99.90</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>			23-538
		3	DATE ISSUED
		15 August 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN ALOE. V HYDRATING TONER”</p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is a hydrating skin toner in the form of a light-yellow liquid. It is formulated with aqua, methyl gluceth-20, butylene glycol, extracts of <i>Aloe barbadensis</i> and <i>Hamamelis virginiana</i> (witch hazel), and phenoxyethanol, among others. Packed in a 100-mL bottle placed in a carton box, subject article is used after cleansing the face by placing drops on a cotton pad and massaging gently on the face using a circular motion.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as, beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
23-538	

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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3304.99.30		23-542
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			15 August 2023

4	DESCRIPTION OF GOOD
	“DXN ALOE. V AQUA GEL”
	<p>Based on the product ingredient declaration, finished good specifications, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a light-green moisturizing gel formulated with water, butylene glycol, extracts of <i>Aloe barbadensis</i> and <i>Epilobium angustifolium</i>, aminomethyl propanol, phenoxyethanol, fragrance, and triethylene glycol, among others. Packed in a 50-mL tube placed in a box, subject article is applied on the face and neck during daytime after using cleansing gel and toner, to moisturize the skin.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as, beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-542	

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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

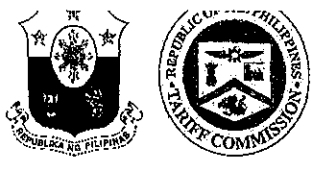
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.30.10 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-584
		3	DATE ISSUED
			15 August 2023

4	DESCRIPTION OF GOOD
	"DEXTROSE MONOHYDRATE POWDER"
	<p>Based on the finished product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a feed sweetener containing approximately 99% dextrose monohydrate. It is in the form of a white crystalline powder. Packed in 25-kg bags, subject article is added to animal feeds as a sweetener and as an energy source.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sugars, other than sugars of heading 17.01 or chemically pure sugars of heading 29.40, in solid form (including powders), whether or not containing added flavouring or colouring matter. The principal sugars of this heading are, among others, glucose, which occurs naturally in fruits and honey. Together with an equal part of fructose it constitutes invert sugar. The heading includes dextrose (chemically pure glucose) and commercial glucose. Dextrose (C₆H₁₂O₆) is a white crystalline powder. It is used in the food and pharmaceutical industries.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1702.30.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2922.50.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-585
		3	DATE ISSUED
			15 August 2023

4 DESCRIPTION OF GOOD

“L-THREONINE POWDER”

Based on the technical data sheet, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure L-threonine (an amino acid) in the form of a white or sandy-beige crystalline powder. Packed in 25-kg bags, subject article is to be added to animal feeds at a rate of 100 to 300 g per ton of feed, as an amino acid supplement essential in animal nutrition. It has the following chemical structure:

5 REASONS FOR CLASSIFICATION

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

Heading 29.22 of the AHTN 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function.

In view thereof, subject article is classified under AHTN 2022 subheading 2922.50.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.30.10 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-586
		3	DATE ISSUED
			15 August 2023

4	DESCRIPTION OF GOOD
	<p align="center">“DEXTROSE ANHYDROUS POWDER”</p> <p>Based on the finished product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and photograph of the packaging submitted, subject article is a feed-grade, pure dextrose anhydrous in the form of a white crystalline powder. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 1 to 2 kg per ton of feed as a sweetener and as an energy source.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sugars, other than sugars of heading 17.01 or chemically pure sugars of heading 29.40, in solid form (including powders), whether or not containing added flavouring or colouring matter. The principal sugars of this heading are, among others, glucose, which occurs naturally in fruits and honey. Together with an equal part of fructose it constitutes invert sugar. The heading includes dextrose (chemically pure glucose) and commercial glucose. Dextrose (C₆H₁₂O₆) is a white crystalline powder. It is used in the food and pharmaceutical industries.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1702.30.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2923.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-587
		3	DATE ISSUED
			15 August 2023

4 DESCRIPTION OF GOOD

“BETAINE HYDROCHLORIDE 98% POWDER”

Based on the finished product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is pure betaine hydrochloride in the form of crystalline granules. It is added to feeds of poultry, swine, and aquatic animals at a rate of 1,000 to 2,500 grams per ton of feed. Packed in 25-kg bags, subject article increases lean meat and carcass quality, enhances nutrient absorption, and improves feed intake to promote animal growth. It also serves as a DL-Methionine replacer in animal feeds.

5 REASONS FOR CLASSIFICATION

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

Heading 29.23 of the AHTN 2022 covers, among others, quaternary ammonium salts and hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important salts and substitution derivatives of quaternary ammonium bases are, among others, betaine, a quaternary intramolecular salt, and betaine hydrochloride, used, e.g., in medicine, cosmetics and animal feeding.

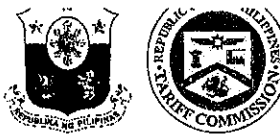
In view thereof, subject article is classified under AHTN 2022 subheading 2923.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89 MFN - Zero AIFTA - Zero		23-591
		3	DATE ISSUED
			15 August 2023

4 DESCRIPTION OF GOOD

“ENOXAGET-60 (ENOXAPARIN SODIUM)”

Based on the Certificate of Product Registration and Certificate of Good Manufacturing Practice (CGMP) from the Food and Drug Administration (FDA), batch formula, manufacturing process, FDA-approved packaging and pack insert, and photographs of the product submitted, subject article is an anti-coagulant/antithrombotic agent in the form of a clear, colorless to pale yellow solution for injection, composed of 60 mg enoxaparin sodium (active ingredient) per 0.6 mL solution (60 mg/0.6 mL solution), and excipients. It is indicated for the treatment of deep vein thrombosis (DVT), with or without pulmonary embolism; of unstable angina and non-Q-wave myocardial infarction (MI), administered concurrently with aspirin; and prevention of thrombus formation in extra corporeal circulation during hemodialysis. Packed in boxes containing two individually packed 0.6 mL pre-filled glass type I syringes with a plastic plunger and a cemented-needle, subject article is to be injected via deep subcutaneous route in prophylactic and curative treatment; and via intravascular routes during hemodialysis.



5 REASONS FOR CLASSIFICATION

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

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.



AOCG Memo No. 236-2023 p.16

2	TCC (AR) NO.
	23-591

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) 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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



AOCG Memo No. 236 - 2023 p.17

REPUBLIC OF THE PHILIPPINES

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

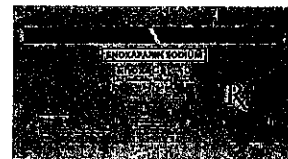
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89 MFN - Zero AFTA - Zero		23-592
		3	DATE ISSUED
			15 August 2023

4 DESCRIPTION OF GOOD

“ENOXAGET-40 (ENOXAPARIN SODIUM)”

Based on the Certificate of Product Registration and Certificate of Good Manufacturing Practice (CGMP) from the Food and Drug Administration (FDA), batch formula, manufacturing process, FDA-approved packaging and pack insert, and photographs of the product submitted, subject article is an anti-coagulant/antithrombotic agent in the form of clear, colorless to pale yellow solution for injection, composed of 40 mg enoxaparin sodium (active ingredient) per 0.4 mL solution, and excipients. It is indicated for the treatment of deep vein thrombosis (DVT), with or without pulmonary embolism; of unstable angina and non-Q-wave myocardial infarction (MI), administered concurrently with aspirin; and prevention of thrombus formation in extra corporeal circulation during hemodialysis. Packed in boxes containing two individually-packed 0.4-mL pre-filled glass type I syringes with a plastic plunger and a cemented-needle, subject article is to be injected via deep subcutaneous route in prophylactic and curative treatment; and via intravascular routes during hemodialysis.



5 REASONS FOR CLASSIFICATION

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

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.



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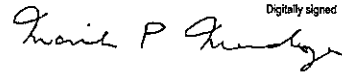
AOCG Memo No. 236-2023 P-18

2	TCC (AR) NO.
	23-592

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) 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

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




OCG Memo No. 239-2023

MEMORANDUM

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FOR : ALL COLLECTION DISTRICTS/ SUB-PORTS
ALL CHIEFS, EXPORT DIVISION OR EQUIVALENT UNIT
ALL OTHERS CONCERNED

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

SUBJECT : EXPORT OF CEMENT RAW MATERIAL IN THE FORM OF FLY
ASH TO JAPAN FOR RESEARCH PURPOSES

DATE : August 16, 2023

Forwarded is the hereto attached letter-reply dated August 11, 2023 from Gilbert C. Gonzales, CESO III, Director and Concurrent Assistant Secretary for Field Operations, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) to the letter dated July 18, 2023 from Ms. Sarah Nogata, Pinola, Inc. with IIS Transaction No. CO-2023-025492 requesting for a clearance for the export of one (1) kilogram of cement raw material in the form of fly ash to Japan for research purposes.

The EMB-DENR informs that the proposed export is not covered by the permitting requirements of DENR Administrative Order (DAO) No. 2013-22: *Revised Procedures and Standards for the Management of Hazardous Wastes (Revising DAO 2004-36)*. Thus, **Export Clearance is not required.**

However, it does not preclude compliance with the requirements of other government agencies having mandates or jurisdiction regulating the same, as well as with the domestic regulation of Japan as the Country of Destination.

For information and guidance.



August 11, 2023

MS. SARAH NOGATA
 PINOLA INC.
 E-mail: sarah.nogata@pinola.co.jp



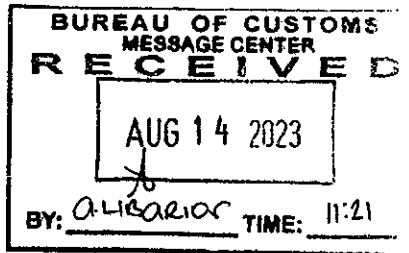
Subject: EXPORT OF CEMENT RAW MATERIAL IN THE FORM OF FLY ASH TO JAPAN FOR RESEARCH PURPOSES

Dear Ms. Nogata:

This has reference to your letter (IIS Transaction No.: CO-2023-025492) dated 18 July 2023 requesting for a clearance for the export of one (1) kilogram of cement raw material in the form of fly ash to Japan for research purposes.

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

We hope we have addressed your concern.

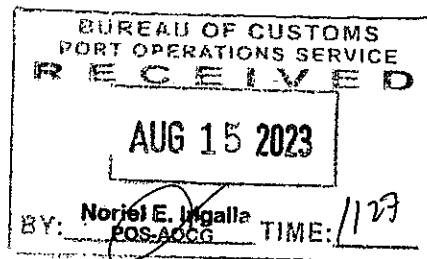


Very truly yours,

GILBERT C. GONZALES, CESO III
 Director and concurrent
 Assistant Secretary for Field Operations

Digitally signed by Gonzales
 Gilbert Calaycay
 DN: CN=Gonzales Gilbert
 Calaycay,
 SERIALNUMBER=0010040
 d73S, OU=Environmental
 Management Bureau,
 Department of Environm
 and Natural Resources, C=I

cc: **The Commissioner**
 Bureau of Customs
 Port Area, Manila



14 AUG 2023



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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AOCG Memo No. 240-2023

MEMORANDUM

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

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

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

DATE : 30 August 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 22 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-513	"D. NOMIKOS DICED TOMATOES"	2002.10.00	MFN – 10% ad valorem
23-541	"DXN® OOCHA NOODLE INSTANT NOODLE WITH OOLONG TEA (CURRY FLAVOUR)"	1902.30.40	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-561	"THAI KITCHEN® COCONUT CREAM UNSWEETENED"	2106.90.93	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 7% ad valorem AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.
CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 240-2023 p.2

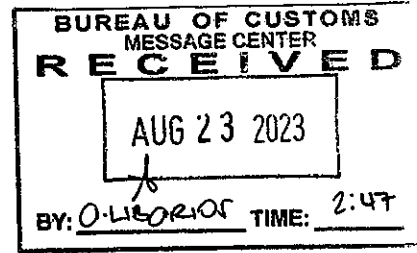
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-070

22 August 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-513, 23-541, and 23-561, issued by this Commission on 22 August 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

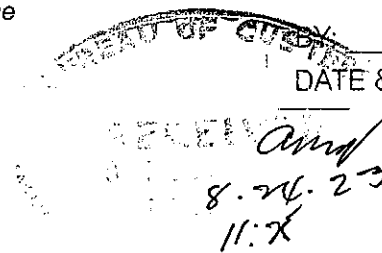
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED #5506

Amh 11:11

DATE & TIME: 08-24-23

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1:00*



23 AUG 2023



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AOCG Memo No. 246-2023 p.3

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2002.10.00 MFN - 10% ad valorem		23-513
		3	DATE ISSUED
			22 August 2023

4	DESCRIPTION OF GOOD
	“D. NOMIKOS DICED TOMATOES”
	<p>Based on the product specifications, production process flowchart, and photograph of the packaging submitted, subject article is peeled and diced red tomatoes in a slightly concentrated tomato juice with visible peels and seeds. It is produced by the pre-heating and pasteurization of washed, peeled, diced, fresh and ripe tomatoes (<i>Lycopersicon esculentum</i>) that have been mixed with tomato juice, followed by the addition of calcium chloride (firming agent) and citric acid (acidity regulator). Packed in 212-kg (net weight) metal drums, subject article is used as a raw material in the manufacture of tomato-based pasta and salsa sauces, and of special formulation products intended for industrial customers.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 20.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tomatoes prepared or preserved otherwise than by vinegar or acetic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers tomatoes, whether whole or in pieces, other than tomatoes prepared or preserved by vinegar or acetic acid (heading 20.01) and tomatoes presented in the states specified in Chapter 7. Tomatoes are classified in this heading irrespective of the type of container in which they are put up.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 2002.10.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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AOCG Memo No. 240-2023 p. 4

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 1902.30.40</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	23-541
	3 DATE ISSUED
	22 August 2023

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN® OCHA NOODLE INSTANT NOODLE WITH OOLONG TEA (CURRY FLAVOUR)”</p> <p>Based on the finished good specifications, product information sheet, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is an instant noodle set consisting of a 75-g dried noodle block, 35-g curry-flavoured seasoning paste, and 4-g powdered non-dairy creamer. The brown-yellowish noodle is made from wheat flour, potato starch powder, salt, sunflower seed oil, oolong tea powder, and potassium carbonate, and is produced by pressing and waving the kneaded dough, followed by steaming (cooking), cutting and dividing, oven drying, and air cooling. Packed in boxes containing four pieces of 114-g packs, subject article is prepared by cooking the noodle block, together with the seasoning and creamer, in boiling water for three minutes prior to consumption.</p>

5 REASONS FOR CLASSIFICATION
<p>Heading 19.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.30.40, 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. 240-2023 p. 5

2	TCC (AR) NO.
23-541	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



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AOCG Memo No. 240-2023

p. 6


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.			
<p style="text-align: center;">AHTN 2106.90.93</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 7% ad valorem AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	23-561			
	<table border="1"> <tr> <td data-bbox="1086 589 1150 622">3</td> <td data-bbox="1150 589 1497 622">DATE ISSUED</td> </tr> <tr> <td colspan="2" data-bbox="1086 622 1497 840" style="text-align: center;">22 August 2023</td> </tr> </table>	3	DATE ISSUED	22 August 2023
3	DATE ISSUED			
22 August 2023				

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“THAI KITCHEN® COCONUT CREAM UNSWEETENED”</p> <p>Based on the product specifications, ingredient and nutrition information, product label, manufacturing process flowchart, certificate of analysis, and sample submitted, subject article is an unsweetened coconut cream containing 20 to 22% fat, 22 to 25% total solids, 2.7 to 5.4% non-fat solids, and approximately 75% moisture (water). It is composed of coconut, purified water, and guar gum, and is produced by multiple pressing and filtration of grated coconut kernel, followed by heating the coconut milk, mixing with the other ingredients, then filtration, homogenization, pasteurization, and packing. Packed in 403-mL cans, subject article is used for culinary purposes.</p> <div style="text-align: right;">  </div>

5 REASONS FOR CLASSIFICATION
<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.93, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-561	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	7	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION


 Digitally signed

MARILOU P. MENDOZA
 Chairperson

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


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

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

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

DATE : 06 September 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 04 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-135	"CERETAN® MXF 9820 D"	3404.90.90	MFN – 1% ad valorem
23-136	"CERETAN® MX 9820"	3404.90.90	MFN – 1% ad valorem
23-137	"CERETAN® MO 4715"	3404.90.90	MFN – 1% ad valorem
23-139	"CERETAN® MXF 9510 D"	3404.90.90	MFN – 1% ad valorem
23-141	"CERETAN® MX 9815"	3404.90.90	MFN – 1% ad valorem
23-523	"DIMENSION® SYSTEM COC FLEX® REAGENT CARTRIDGE (10444920)"	3822.19.00	MFN – 1% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 243-2023 p.2



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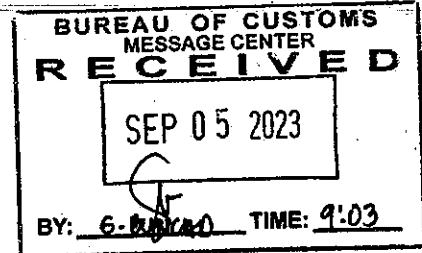
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-073

04 September 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-135, 23-136, 23-137, 23-139, 23-141, and 23-523, issued by this Commission on 04 September 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

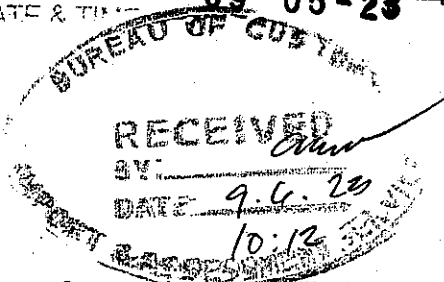
cc: The Secretary
Department of Finance
Manila

9/6
10:50

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS #5764
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED

BY: *Anna V. Uy*
DATE & TIME: 09-05-23



5 SEP 2023



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3404.90.90 MFN - 1% ad valorem		23-135	
		3	DATE ISSUED
		04 September 2023	

4 DESCRIPTION OF GOOD

"CERETAN® MXF 9820 D"

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax coated with polytetrafluoroethylene (PTFE). It is in the form of a white powder with minimum and maximum drop points of 111°C and 119°C, respectively, and viscosity of 48.7 cP. Packed in 15-kg bags, subject article is used as an additive in the manufacture of printing inks, paints, and coatings to improve scratch and abrasion resistance, and impart anti-blocking, gloss, and slip properties.

5 REASONS FOR CLASSIFICATION

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

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

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

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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



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AOCG Memo No. 243-2023 p. 4

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3404.90.90 MFN - 1% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-136</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">04 September 2023</p>
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4 | DESCRIPTION OF GOOD

“CERETAN® MX 9820”

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax in the form of a white powder. It has minimum and maximum drop points of 111°C and 119°C, respectively, and a viscosity of 44.5 cP. Packed in 20-kg bags, subject article is used as an additive in the manufacture of printing inks, paints, coatings, and masterbatch, to improve scratch and abrasion resistance and impart anti-blocking and dispersing properties.

5 | REASONS FOR CLASSIFICATION

Note 5 (a) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression “artificial waxes and prepared waxes” applies only to chemically produced organic products of a waxy character, whether or not water-soluble.

Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as “synthetic waxes”) and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include polyalkylene waxes (e.g., polyethylene wax). They are used in packaging materials, textile lubricants, polishes, etc.

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

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3404.90.90 MFN - 1% ad valorem		23-137
		3	DATE ISSUED
			04 September 2023

4	DESCRIPTION OF GOOD
	"CERETAN® MO 4715"
	<p>Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized, polar polyethylene wax in the form of a fine, white powder. It has minimum and maximum drop points of 108°C and 116°C, respectively, and a viscosity of 65.1 cP. Packed in 20-kg bags, subject article is used as an additive in the manufacture of water-based paints and coatings, and printing inks, to improve scratch and abrasion resistance and impart slip and anti-blocking properties, among others.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 5 (a) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression "artificial waxes and prepared waxes" applies only to chemically produced organic products of a waxy character, whether or not water-soluble.</p> <p>Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as "synthetic waxes") and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include polyalkylene waxes (e.g., polyethylene wax). They are used in packaging materials, textile lubricants, polishes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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><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. 243 - 2023 p. 6

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3404.90.90 MFN - 1% ad valorem		23-139	
		3	DATE ISSUED
		04 September 2023	

4 DESCRIPTION OF GOOD

"CERETAN® MXF 9510 D"

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax coated with polytetrafluoroethylene (PTFE). It is in the form of a fine white powder with minimum and maximum drop points of 108°C and 118°C, respectively, and a viscosity of 39.4 cP. Packed in 15-kg bags, subject article is used as an additive in the manufacture of printing inks, paints, and coatings to improve scratch and abrasion resistance, and impart anti-blocking, gloss, and slip properties.

5 REASONS FOR CLASSIFICATION

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

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

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3404.90.90 MFN - 1% ad valorem		23-141
		3	DATE ISSUED
			04 September 2023

4 DESCRIPTION OF GOOD

“CERETAN® MX 9815”

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax in the form of a fine white powder. It has minimum and maximum drop points of 111°C and 119°C, respectively, and a viscosity of 44.9 cP. Packed in 20-kg bags, subject article is used as an additive in the manufacture of printing inks, paints, coatings, and masterbatch to improve scratch and abrasion resistance and impart gloss and dispersing properties, among others.

5 REASONS FOR CLASSIFICATION

Note 5 (a) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression “artificial waxes and prepared waxes” applies only to chemically produced organic products of a waxy character, whether or not water-soluble.

Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as “synthetic waxes”) and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include polyalkylene waxes (e.g., polyethylene wax). They are used in packaging materials, textile lubricants, polishes, etc.

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

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3822.19.00 MFN - 1% ad valorem		23-523	
		3	DATE ISSUED
		04 September 2023	

4 DESCRIPTION OF GOOD

"DIMENSION® SYSTEM COC FLEX® REAGENT CARTRIDGE (10444920)"

Based on the safety data sheet, user manual, declaration of conformity, and photograph of the product submitted, subject article is an *in vitro* diagnostic reagent intended for the qualitative and semi-quantitative determination of benzoylecgonine (cocaine metabolite) in human urine using a cutoff of 150 or 300 ng/mL. It is composed of Syva® Emit® II Plus polyclonal Cocaine Metabolite Assay reagents contained in a cartridge. The testing is performed using the Dimension® Clinical Chemistry System and the measurements obtained are used in the diagnosis and treatment of cocaine use or overdose. Packed in boxes containing four individually-packed cartridges, subject article is intended to be used for 80 tests (4 x 20 tests).

5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 244-2023

MEMORANDUM

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

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

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

DATE : 06 September 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 29 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-006	"ELEKTA HARMONY (LINEAR ACCELERATOR), MODEL NO.: 441034"	9022.14.00	MFN – Zero AHKFTA – Zero*
23-092	"PLATE BRG PUSH, PART NO.: 11217-KRM-8403"	8409.91.39	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 1% ad valorem AHKFTA – 1% ad valorem AIFTA – Zero* AJCEPA – 1% ad valorem* AKFTA – Zero* RCEP – 1% ad valorem*
23-264	"DELL 27 MONITOR, MODEL: P2723QE"	8528.52.00.100	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-350	"NWOW GB2 (CBU)"	8711.60.95	MFN – 30% ad valorem ACFTA – 30% ad valorem RCEP – 30% ad valorem*



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 244-2023

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-351	"NWOW TK10 (CBU)"	8711.60.93	MFN – 30% ad valorem ACFTA – 30% ad valorem RCEP – 30% ad valorem
23-352	"NWOW ARS (CBU)"	8711.60.93	MFN – 30% ad valorem ACFTA – 30% ad valorem RCEP – 30% ad valorem
23-521	"SIEMENS ADVIA® CHEMISTRY URIC ACID REAGENTS (10341133)"	3822.19.00	MFN – 1% ad valorem
23-522	"DIMENSION® SYSTEM ALDL FLEX® REAGENT CARTRIDGE (10444890)"	3822.19.00	MFN – 1% ad valorem
23-532	"JINRO IS BACK"	2208.90.99	MFN – 15% ad valorem AKFTA – Zero* RCEP – Zero*
23-604	"UNITED LUCORVIT"	2936.27.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-621	"LEE KUM KEE PREMIUM BRAND OYSTER SAUCE"	2103.90.13	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-623	"LEE KUM KEE WHITE VINEGAR"	2209.00.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-625	"DXN® AGARICUS BLAZEI MURILL FOOD SUPPLEMENT CAPSULE"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-626	"DXN® ANDRO-G®"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-627	"DXN® PORIA MUSHROOM S CAPSULE"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA = 7% ad valorem AJCEPA - Zero* AKFTA - Zero* RCEP – Zero*
23-629	"DXN® VCO-L"	1513.11.10	MFN – 10% ad valorem ATIGA – Zero* AANZFTA - Zero* ACFTA – Zero* AHKFTA – 4% ad valorem AIFTA – 10% ad valorem AJCEPA - Zero* AKFTA - Zero* RCEP – Zero*
23-630	"DXN® HON T CAPSULE"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-631	"DXN® PEARL POWDER"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-640	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKEGJTP"	8529.90.91	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-641	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKDFJTP"	8529.90.91	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-642	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKFGJSP"	8529.90.91	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-643	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKDFJSP"	8529.90.91	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-644	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKEGJSP"	8529.90.91	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 244-2023 p. 5



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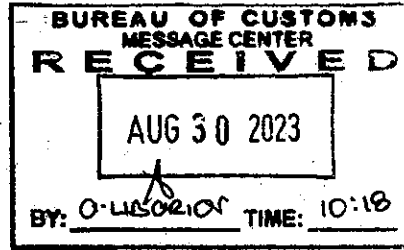


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-072

29 August 2023

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 23 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-006, 23-092, 23-264, 23-350, 23-351, 23-352, 23-521, 23-522, 23-532, 23-604, 23-621, 23-623, 23-625, 23-626, 23-627, 23-629, 23-630, 23-631, 23-640, 23-641, 23-642, 23-643, and 23-644, issued by this Commission on 29 August 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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

RECEIVED #5593

BY: *Anna*
DATE & TIME: *08-30-23*

Encl: As stated

cc: The Secretary
Department of Finance
Manila

9/4
M: 0



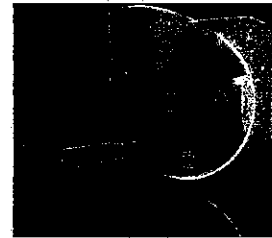


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9022.14.00 MFN - Zero AHKFTA - Zero		23-006
		3	DATE ISSUED
			29 August 2023

4	DESCRIPTION OF GOOD
	"ELEKTA HARMONY (LINEAR ACCELERATOR), MODEL No.: 441034"
	<p>Based on the brochure and technical specifications submitted, subject article is a medical linear accelerator that is used to deliver external beam radiation treatment to cancer patients. It consists of a rotating X-ray beam projector, a display monitor that shows the patient's information, a table with controls, and handheld controllers. The multi-leaf collimator (MLC) provides full field high resolution beam shaping and can cover multiple targets with interdigitation and island shapes. Subject article offers a broad spectrum of licensed delivery techniques, from three-dimensional (3D) conformal radiotherapy to intensity modulated radiotherapy (IMRT) and volumetric modulated arc therapy (VMAT).</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 90.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chair and the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, apparatus based on the use of X-rays. The fundamental element of this apparatus is the unit containing the X-ray generating tube or tubes. This unit, which is usually suspended or mounted on a pedestal or other support with a directing or elevating mechanism, is fed with appropriate voltages from special equipment consisting of an assembly of transformers, rectifiers, etc. In most other respects, the structural characteristics of X-ray apparatus vary according to the use for which they are designed, for example, radiotherapy apparatus. Both the penetrating power of X-rays and their destructive effect on certain living tissues are used in the treatment of many diseases, e.g., certain skin diseases and certain tumours. This treatment is known as "superficial" or "deep" according to the depth reached by the rays.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9022.14.00, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Hongkong, China Free Trade Agreement (AHKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AHK".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8409.91.39		23-092
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - 1% ad valorem AHKFTA - 1% ad valorem AIFTA - Zero AJCEPA - 1% ad valorem AKFTA - Zero RCEP - 1% ad valorem	3	DATE ISSUED
			29 August 2023

4 DESCRIPTION OF GOOD

“PLATE BRG PUSH, PART NO.: 11217-KRM-8403”

Based on the technical specifications and picture of the product submitted, subject article is a component of a motorcycle's engine, made from high carbon steel conforming to Japan Industrial Standards (JIS) G3141 and with grade SPCC. Having a curved body, a hole in the upper part, and a hook-shaped lower end, subject article serves as a bearing cover and holds the bearing push spring and bearing push plug inside the motorcycle's engine.



5 REASONS FOR CLASSIFICATION

Heading 84.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of internal combustion piston engines of heading 84.07 or 84.08 (e.g., pistons, cylinders and cylinder blocks; cylinder heads; cylinder liners; inlet or exhaust valves; inlet or exhaust manifolds; piston rings; connecting-rods; carburetors; fuel nozzles).

In view thereof, subject article is classified under AHTN 2022 subheading 8409.91.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



AOCG Memo No. 244-2023 p. 8

2	TCC (AR) NO.
	23-092

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)	1	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	1	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	1	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	1	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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




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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero RCEP - Zero		23-264
		3	DATE ISSUED
			29 August 2023

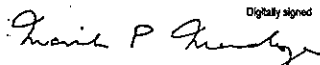
4	DESCRIPTION OF GOOD															
	"DELL 27 MONITOR, MODEL: P2723QE"															
	Based on the brochure and technical specifications submitted, subject article is a light-emitting diode (LED) display monitor. Capable of connecting to and designed for use with an automatic data processing machine, subject article has the following specifications:															
	<table border="1"> <tr> <td>Diagonal Viewing Size (inch)</td> <td>26.96</td> </tr> <tr> <td>Panel Resolution</td> <td>3840 x 2160 at 60 Hz</td> </tr> <tr> <td>Pixel pitch (mm)</td> <td>0.1554 x 0.1554</td> </tr> <tr> <td>Electrical Requirement</td> <td>100 to 240 VAC / 50 or 60 Hz</td> </tr> <tr> <td>Dimension (with stand) (HxWxD) (mm)</td> <td>535.2 x 611.6 x 185</td> </tr> <tr> <td>Weight (kg) (panel only)</td> <td>5.05</td> </tr> <tr> <td>Connectivity</td> <td>High-bandwidth Digital Content Protection (HDCP) 2.2, High-Definition Multimedia Interface (HDMI) 2.0, Universal Serial Bus (USB) 3.2 x 5, USB-C, and RJ45 interface</td> </tr> </table>	Diagonal Viewing Size (inch)	26.96	Panel Resolution	3840 x 2160 at 60 Hz	Pixel pitch (mm)	0.1554 x 0.1554	Electrical Requirement	100 to 240 VAC / 50 or 60 Hz	Dimension (with stand) (HxWxD) (mm)	535.2 x 611.6 x 185	Weight (kg) (panel only)	5.05	Connectivity	High-bandwidth Digital Content Protection (HDCP) 2.2, High-Definition Multimedia Interface (HDMI) 2.0, Universal Serial Bus (USB) 3.2 x 5, USB-C, and RJ45 interface	
Diagonal Viewing Size (inch)	26.96															
Panel Resolution	3840 x 2160 at 60 Hz															
Pixel pitch (mm)	0.1554 x 0.1554															
Electrical Requirement	100 to 240 VAC / 50 or 60 Hz															
Dimension (with stand) (HxWxD) (mm)	535.2 x 611.6 x 185															
Weight (kg) (panel only)	5.05															
Connectivity	High-bandwidth Digital Content Protection (HDCP) 2.2, High-Definition Multimedia Interface (HDMI) 2.0, Universal Serial Bus (USB) 3.2 x 5, USB-C, and RJ45 interface															

5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.

In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
 Chairperson

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




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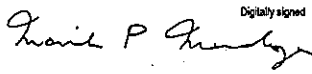
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8711.60.95 MFN - 30% ad valorem ACFTA - 30% ad valorem RCEP - 30% ad valorem		23-350
		3	DATE ISSUED
			29 August 2023

4	DESCRIPTION OF GOOD														
	<p>“NWOW GB2 (CBU)”</p> <p>Based on the brochure, technical specifications, and photograph of the product submitted, subject article is a completely built-up (CBU) bicycle fitted with an auxiliary permanent magnet synchronous motor. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Battery</td> <td>48 V 12 Ah Lead-acid</td> </tr> <tr> <td>Maximum Speed (km/h)</td> <td>40 to 45</td> </tr> <tr> <td>Rated / Maximum Motor Power (W)</td> <td>400 / 700</td> </tr> <tr> <td>Rated / Maximum Torque (N·m)</td> <td>9 / 53</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>1,750 x 740 x 1,230</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>60 ± 2</td> </tr> <tr> <td>Seating Capacity</td> <td>2 passengers</td> </tr> </table> 	Battery	48 V 12 Ah Lead-acid	Maximum Speed (km/h)	40 to 45	Rated / Maximum Motor Power (W)	400 / 700	Rated / Maximum Torque (N·m)	9 / 53	Overall Dimension (LxWxH) (mm)	1,750 x 740 x 1,230	Gross Vehicle Weight (kg)	60 ± 2	Seating Capacity	2 passengers
Battery	48 V 12 Ah Lead-acid														
Maximum Speed (km/h)	40 to 45														
Rated / Maximum Motor Power (W)	400 / 700														
Rated / Maximum Torque (N·m)	9 / 53														
Overall Dimension (LxWxH) (mm)	1,750 x 740 x 1,230														
Gross Vehicle Weight (kg)	60 ± 2														
Seating Capacity	2 passengers														

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons. In addition to motorcycles of the conventional type, the heading includes motor-scooters, characterised by their small wheels and by a horizontal platform which joins the front and rear portions of the vehicle; mopeds, equipped with both a built-in engine and a pedal system; and cycles fitted with an auxiliary motor.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8711.60.95, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of 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 <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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AOCG Memo No. 244-2023 p-11

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 8711.60.93 MFN - 30% ad valorem ACFTA - 30% ad valorem RCEP - 30% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-351</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">29 August 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“NWOW TK10 (CBU)”</p> <p>Based on the technical specifications, brochure, and photograph of the product submitted, subject article is a completely built-up (CBU) plug-in electric motorcycle. It uses a permanent magnet synchronous motor as the sole means of propulsion. Subject article has the following specifications:</p> <table border="1" data-bbox="267 819 1068 1071"> <tr> <td>Battery</td> <td>60 V 20 Ah Lead-acid or 72 V 20 Ah Lithium Electric</td> </tr> <tr> <td>Maximum Speed (km/h)</td> <td>40 to 45</td> </tr> <tr> <td>Rated / Maximum Motor Power (W)</td> <td>800 / 1,400</td> </tr> <tr> <td>Rated / Maximum Torque (N·m)</td> <td>15 / 85</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>1,730 x 720 x 1,230</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>92 ± 2</td> </tr> <tr> <td>Seating Capacity</td> <td>2 passengers</td> </tr> </table> 	Battery	60 V 20 Ah Lead-acid or 72 V 20 Ah Lithium Electric	Maximum Speed (km/h)	40 to 45	Rated / Maximum Motor Power (W)	800 / 1,400	Rated / Maximum Torque (N·m)	15 / 85	Overall Dimension (LxWxH) (mm)	1,730 x 720 x 1,230	Gross Vehicle Weight (kg)	92 ± 2	Seating Capacity	2 passengers
Battery	60 V 20 Ah Lead-acid or 72 V 20 Ah Lithium Electric													
Maximum Speed (km/h)	40 to 45													
Rated / Maximum Motor Power (W)	800 / 1,400													
Rated / Maximum Torque (N·m)	15 / 85													
Overall Dimension (LxWxH) (mm)	1,730 x 720 x 1,230													
Gross Vehicle Weight (kg)	92 ± 2													
Seating Capacity	2 passengers													

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons. Motorcycles of this heading, which are propelled by one or more electric motors, are known as “Electric Motorcycles”. These motorcycles incorporate an electric accumulator pack supplying power to the electric motors. The electric accumulators of these “plug-in” type motorcycles can be recharged by plugging them into an electrical power grid outlet or charging station.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8711.60.93, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>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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AOCG Memo No. 244-2023 p.12

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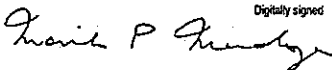
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8711.60.93 MFN - 30% ad valorem ACFTA - 30% ad valorem RCEP - 30% ad valorem		23-352
		3	DATE ISSUED
			29 August 2023

4	DESCRIPTION OF GOOD														
	<p>"NWOW ARS (CBU)"</p> <p>Based on the technical specifications, brochure, and photograph of the product submitted, subject article is a completely built-up (CBU) plug-in electric motorcycle. It uses a permanent magnet synchronous motor as the sole means of propulsion. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Battery</td> <td>48 V 20 Ah Lead-acid</td> </tr> <tr> <td>Maximum Speed (km/h)</td> <td>40 to 50</td> </tr> <tr> <td>Rated / Maximum Motor Power (W)</td> <td>450 / 1,000</td> </tr> <tr> <td>Rated / Maximum Torque (N-m)</td> <td>10 / 60</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>1,680 x 615 x 1,230</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>77 ± 2</td> </tr> <tr> <td>Seating Capacity</td> <td>2 passengers</td> </tr> </table> 	Battery	48 V 20 Ah Lead-acid	Maximum Speed (km/h)	40 to 50	Rated / Maximum Motor Power (W)	450 / 1,000	Rated / Maximum Torque (N-m)	10 / 60	Overall Dimension (LxWxH) (mm)	1,680 x 615 x 1,230	Gross Vehicle Weight (kg)	77 ± 2	Seating Capacity	2 passengers
Battery	48 V 20 Ah Lead-acid														
Maximum Speed (km/h)	40 to 50														
Rated / Maximum Motor Power (W)	450 / 1,000														
Rated / Maximum Torque (N-m)	10 / 60														
Overall Dimension (LxWxH) (mm)	1,680 x 615 x 1,230														
Gross Vehicle Weight (kg)	77 ± 2														
Seating Capacity	2 passengers														

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons. Motorcycles of this heading, which are propelled by one or more electric motors, are known as "Electric Motorcycles". These motorcycles incorporate an electric accumulator pack supplying power to the electric motors. The electric accumulators of these "plug-in" type motorcycles can be recharged by plugging them into an electrical power grid outlet or charging station.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8711.60.93, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of 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 <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3822.19.00 MFN - 1% ad valorem		23-521	
		3	DATE ISSUED
		29 August 2023	

4 DESCRIPTION OF GOOD

"SIEMENS ADVIA® CHEMISTRY URIC ACID REAGENTS (10341133)"

Based on the safety data sheet, user manual, declaration of conformity, and photograph of the product submitted, subject article is an *in vitro* diagnostic reagent composed of Uric Acid Reagent 1 and Uric Acid Reagent 2. It is used for the quantitative determination of uric acid in human serum, plasma (lithium heparin), and urine samples. The uric acid assay is based on the Fossati enzymatic reaction using uricase with a Trinder-like endpoint. The testing is performed using the ADVIA® 1800 or ADVIA® 2400 Chemistry System and the measurement is used for the diagnosis and treatment of renal failure, gout, and eclampsia. Subject article is packed in boxes containing six each of Uric Acid Reagent 1 in 70-mL containers and Uric Acid Reagent 2 in 20-mL containers, and is intended to be used for up to 4,020 tests (6 x 670 tests per kit).

5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that diagnostic reagents are used in the evaluation of physical, biophysical or biochemical processes and states in animals and humans; their function is based upon a measurable or observable change in the biological or chemical substances constituting the reagent. Prepared diagnostic reagents of this heading may be similar in function to those designed to be administered to patients (subheading 3006.30), with the exception that they are used for *in vitro*, rather than for *in vivo*, applications. Prepared laboratory reagents include not only diagnostic reagents, but also other analytical reagents used for purposes other than detection or diagnosis. Prepared diagnostic and laboratory reagents may be used in medical, veterinary, scientific or industrial laboratories, in hospitals, in industry, in the field or, in some cases, in the home.

Furthermore, the reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		23-522
		3	DATE ISSUED
			29 August 2023

4 DESCRIPTION OF GOOD

"DIMENSION® SYSTEM ALDL FLEX® REAGENT CARTRIDGE (10444890)"

Based on the safety data sheet, user manual, declaration of conformity, and photograph of the product submitted, subject article is an *in vitro* diagnostic reagent used for the quantitative determination of low-density lipoprotein cholesterol (LDL-C) in human serum and plasma. It is composed of liquid reagents [*i.e.*, MES buffer, detergents 1 and 2, cholesterol esterase, cholesterol oxidase, peroxidase, 4-aminoantipyrine (4-AA), ascorbic acid oxidase, DSBmT, and preservatives] contained in a cartridge. The automated low-density lipoprotein (ALDL) Cholesterol assay is a homogenous method for directly measuring LDL-C levels in human serum or plasma, without the need for any off-line pretreatment or centrifugation steps. The testing is performed using the Dimension® Clinical Chemistry System and measurement is used in the diagnosis and treatment of lipid disorders, such as diabetes mellitus, atherosclerosis, and various liver and renal diseases. Packed in boxes containing four individually-packed cartridges, subject article is intended to be used for up to 120 tests (4 x 30 tests).

5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA

Chairperson

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AOCG Memo No. 244-2023 p.15

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10263 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2208.90.99 MFN - 15% ad valorem AKFTA - Zero RCEP - Zero</p>		23-532	
		3	DATE ISSUED
		29 August 2023	

4 DESCRIPTION OF GOOD

"JINRO IS BACK"

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of manufacturer's analysis, manufacturing process flowchart, product label, and sample submitted, subject article is a spirituous beverage with an alcoholic strength by volume of 16.5% vol. It is produced by the dilution of a mixture of spirits produced by the distillation of fermented grains (rice, barley, and tapioca, among others) and the neutral spirit of sweet potatoes, followed by blending with the spirit from fermented rice, deodorization (using bamboo charcoal powder), filtration, and bottling. Subject article is packed in 360-mL glass bottles.



5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.27.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-604
		3	DATE ISSUED
			29 August 2023

4 | DESCRIPTION OF GOOD

“UNITED LUCORVIT”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, technical data sheet, product label, and photograph of the packaging submitted, subject article is pure ascorbic acid (vitamin C) in the form of a white to almost white crystalline powder. Packed in 10-kg, 15-kg, 20-kg and 25-kg cartons, subject article is added to poultry and swine feeds at a rate of 100 to 150 mg per kilogram of feed, for the prevention of ascorbic acid deficiency and to aid in the synthesis of collagen (wound healing) and blood clotting.

5 | REASONS FOR CLASSIFICATION

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

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

In view thereof, subject article is classified under AHTN 2022 subheading 2936.27.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

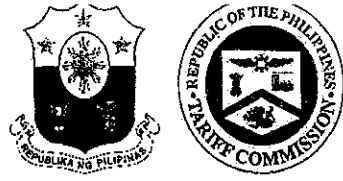
FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13		23-621
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			29 August 2023

4	DESCRIPTION OF GOOD
	“LEE KUM KEE PREMIUM BRAND OYSTER SAUCE”
	<p>Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photographs of the product submitted, subject article is a viscous dark-brown sauce made from oyster extract, sugar, water, flavour enhancer, salt, modified corn starch, wheat flour, and caramel I-plain. Packed in 255-g and 510-g glass bottles, and in 2.2-kg tin cans, subject article is used to enhance the flavour of meat, vegetable, seafood, rice, and noodle dishes, and of sauces.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-621	

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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2209.00.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		23-623	
		3	DATE ISSUED
		29 August 2023	

4	DESCRIPTION OF GOOD
"LEE KUM KEE WHITE VINEGAR"	
<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a white vinegar in the form of a clear, free-flowing liquid produced by fermentation of rice. Packed in 473-mL glass bottles, subject article is used for pickling and for making salads, sweet and sour dishes, and sushi.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 22.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers vinegar and substitutes for vinegar obtained from acetic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that vinegar is an acid liquid obtained by the acetic fermentation in the presence of air and at a constant temperature generally not exceeding 20 °C to 30 °C, of alcoholic liquids of any source or of various sugar or starch solutions having undergone alcoholic fermentation, under the action of vinegar bacteria <i>Mycoderma aceti</i> or acetobacter. The heading includes the following varieties of vinegar, distinguished according to their origin, among others, vinegar obtained from cereal grains, molasses, hydrolysed potatoes, lactoserum, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2209.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>	
<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72		23-625
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero		29 August 2023


4	DESCRIPTION OF GOOD
	"DXN® AGARICUS BLAZEI MURILL FOOD SUPPLEMENT CAPSULE"
	<p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, Certificate of Product Registration from the Food and Drug Administration (FDA), and product label submitted, subject article is a food supplement in the form of a dark yellow-brown powder containing <i>Agaricus blazei murill</i>, and contained in a transparent capsule. Packed in bottles containing 30 or 90 pieces of 300-mg capsules, subject article is recommended to be taken at one capsule per day on the first week, and two to three capsules per day in the following weeks, for the maintenance of general health.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, 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).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
	23-625

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72		23-626
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero	3	DATE ISSUED
			29 August 2023

4 DESCRIPTION OF GOOD

“DXN® ANDRO-G®”

Based on the finished good specifications, product information sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, ingredients declaration, and product label submitted, subject article is a food supplement in the form of a green powder containing *Andrographis paniculata*, and contained in a transparent capsule. Packed in high-density polyethylene (HDPE) bottles containing 30 or 90 pieces of 350-mg capsules, subject article is to be taken at one capsule daily to relieve excessive body heat.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and 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.
23-626	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72		23-627
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			29 August 2023

4	DESCRIPTION OF GOOD
	“DXN® PORIA MUSHROOM S CAPSULE”
	<p>Based on the finished good specifications, product information sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, ingredients declaration, and product label submitted, subject article is a food supplement in the form of a pale brown to yellowish powder containing <i>Poria cocos</i> (mycelium), and contained in a transparent capsule. Packed in high-density polyethylene (HDPE) bottles containing 30 or 90 pieces of 450-mg capsules, subject article is to be taken at one capsule daily before meals to strengthen the body and maintain general health.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, 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).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-627	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 1513:11.10</p> <p>MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 4% ad valorem AIFTA - 10% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	<p style="text-align: center;">23-629</p> <hr/> <p>3 DATE ISSUED</p> <p style="text-align: center;">29 August 2023</p>
4 DESCRIPTION OF GOOD	
<p style="text-align: center;">"DXN® VCO-L"</p> <p>Based on the product information sheet, finished product specifications, manufacturing process flowchart, ingredients declaration, and photographs of the packaging submitted, subject article is a virgin coconut oil (extracted from coconut kernel) with <i>Ganoderma lucidum</i> extract. It is in the form of a clear translucent liquid. Available in 285-mL bottles, subject article is suitable for use as a salad dressing and in general food applications, such as cooking and baking.</p>	
5 REASONS FOR CLASSIFICATION	
<p>Heading 15.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, coconut (copra) oil. This oil is obtained from the dried flesh or copra (as it is called) of the coconut (<i>Cocos nucifera</i>). Fresh coconut flesh can also be used. This non-drying oil is pale yellow or colourless and is solid below 25 °C. Coconut oil is used in soaps, in cosmetic or toilet preparations, for making lubricating greases, synthetic detergents, laundering or cleaning preparations and as a source of fatty acids, fatty alcohols and methyl esters. Refined coconut oil is edible and is used for food products such as margarine, dietary supplements.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1513.11.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
23-629	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	4	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	10	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (OMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72		23-630
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			29 August 2023

4	DESCRIPTION OF GOOD
	"DXN® HONG T CAPSULE"
	<p>Based on the finished good specifications, product information sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, ingredients declaration, and product label submitted, subject article is a food supplement in the form of a dusty green powder containing <i>Alternanthera sessilis</i>, and contained in a transparent capsule. Packed in high-density polyethylene (HDPE) bottles containing 90 or 360 pieces of 350-mg capsules, subject article is to be taken at three capsules twice a day for the improvement of general health.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, 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).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
23-630	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72		23-631
	MFN - 7% ad valorem		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		29 August 2023
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - 7% ad valorem		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	"DXN® PEARL POWDER"
	<p>Based on the product information sheet, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a food supplement in the form of a tasteless and odourless white powder. It is produced by cleaning the cultured pearls, followed by pulverizing, smashing, screening, and packing. Packed in 30-g plastic bottles, subject article is used to relieve body heat and is recommended to be consumed orally by mixing two spoons (or three grams) with 100 mL of warm water.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, 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).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
23-631	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	GO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

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 110u of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91		23-640
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			29 August 2023

4 DESCRIPTION OF GOOD

"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKÉGJTP"

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses light-emitting diode (LED) bar (backlight)
1	Reflector Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	KS Cab A (Front Cabinet)	Hold/house the components/parts of the television set
1	KS P Frame (Panel Frame)	
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws, and other parts will be assembled locally to make a complete LED TV set.

5 REASONS FOR CLASSIFICATION

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

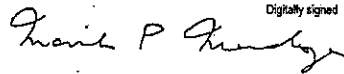
In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

2	TCC (AR) NO.
23-640	

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

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91		23-641
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		29 August 2023

4 DESCRIPTION OF GOOD

“SHARP 42” LCD ASSEMBLY, PART CODE: A3KUKDFJTP”

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses light-emitting diode (LED) bar (backlight)
1	Reflector Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	KS Cab A (Front Cabinet)	Hold/house the components/parts of the television set
1	KS P Frame (Panel Frame)	
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws, and other parts will be assembled locally to make a complete LED TV set.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

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AOCG Memo No. 244-2023 p. 35

2	TCC (AR) NO.
	23-641

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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91		23-642
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		3
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		DATE ISSUED
			29 August 2023

4 DESCRIPTION OF GOOD

“SHARP 42” LCD ASSEMBLY, PART CODE: A3KUKFGJSP”

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Micro lens on prism (MOP) Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses light-emitting diode (LED) bar (backlight)
1	Reflection Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	Front Cabinet	Hold/house the components/parts of the television set
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, button, screws, and other parts will be assembled locally to make a complete LED TV set.

5 REASONS FOR CLASSIFICATION

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

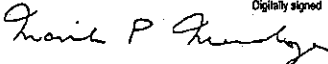
In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

AOCG Memo No. 244-2023 p. 37

2	TCC (AR) NO.
	23-642

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

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91		23-643
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		29 August 2023

4 DESCRIPTION OF GOOD

"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKDFJSP"

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses light-emitting diode (LED) bar (backlight)
1	Reflector Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	KS Cab A (Front Cabinet)	Hold/house the components/parts of the television set
1	KS P Frame (Panel Frame)	
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws, and other parts will be assembled locally to make a complete LED TV set.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero 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.
23-643	

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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10063 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91		23-644
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			29 August 2023

4 DESCRIPTION OF GOOD

“SHARP 42” LCD ASSEMBLY, PART CODE: A3KUKEGJSP

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

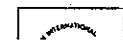
Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses light-emitting diode (LED) bar (backlight)
1	Reflector Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	KS Cab A (Front Cabinet)	Hold/house the components/parts of the television set
1	KS P Frame (Panel Frame)	
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws, and other parts will be assembled locally to make a complete LED TV set.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero 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.
23-644	

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




AOCG Memo No. 245-2023

MEMORANDUM

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

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

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

DATE : 06 September 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 24 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-211	"FOLGERS® SIMPLY SMOOTH® DECAF GROUND COFFEE"	IN-QUOTA 0901.22.20.100	MFN - 40% ad valorem
		OUT-QUOTA 0901.22.20.200	MFN - 40% ad valorem
23-495	"UNITED UNIFLOX 98.5%"	2933.59.90	MFN - 1% ad valorem ACFTA - Zero* RCEP - Zero*
23-512	"SAN REMO INSTANT SPAGHETTI"	1902.19.90	MFN - 15% ad valorem AANZFTA - Zero* RCEP - 15% ad valorem
23-529	"UNITED FETRIZOLE"	2933.99.90	MFN - 1% ad valorem ACFTA - Zero* RCEP - Zero*
23-545	"DXN® APPLE JUICE DRINK"	2009.79.00	MFN - 7% ad valorem ACFTA - Zero* RCEP - Zero*
23-558	"PICCADELI ARMADA™ NUTTY CARAMEL"	1806.31.00	MFN - 7% ad valorem

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-563	"LEE KUM KEE BEAN SAUCE (TAUCU)"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-567	"PETROTHENE GA2508"	3901.40.00	MFN – 3% ad valorem
23-568	"PETROTHENE GA2508G"	3901.40.00	MFN – 3% ad valorem
23-569	"PETROTHENE GA1820"	3901.40.00	MFN – 3% ad valorem
23-570	"SABIC® LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 219NJ"	3901.40.00	MFN – 3% ad valorem
23-571	"SABIC® LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 119NJ"	3901.40.00	MFN – 3% ad valorem
23-572	"SABIC® LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 222NJ"	3901.40.00	MFN – 3% ad valorem
23-573	"SABIC® LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 222WJ"	3901.40.00	MFN – 3% ad valorem
23-574	"LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH BASIL"	2103.90.29	MFN – 7% ad valorem
23-575	"LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH CHILI"	2103.90.29	MFN – 7% ad valorem
23-576	"LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH WHITE TRUFFLE"	2103.90.29	MFN – 7% ad valorem
23-577	"VITALSEL"	2309.90.20	MFN – Zero
23-578	"VITAL HYDRANT"	2309.90.20	MFN – Zero
23-579	"VITAL B COM PLUS"	2309.90.20	MFN – Zero
23-580	"TECNOLAT"	2309.90.20	MFN – Zero
23-581	"SKIMPRO PIGLET STARTER CONCENTRATE"	2309.90.20	MFN – Zero
23-582	"DELAC SKIMMILK POWDER REPLACER"	2309.90.20	MFN – Zero

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

CG Memo No. 245-2023 p. 3

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-619	"LEE KUM KEE FILIPINO STYLE KUM CHUN OYSTER SAUCE"	2103.90.13	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-620	"LEE KUM KEE HOISIN SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 245-2023 p. 4



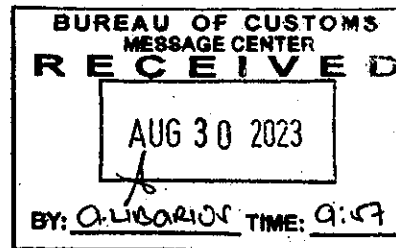
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-071

24 August 2023

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 25 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-211, 23-495, 23-512, 23-529, 23-545, 23-558, 23-563, 23-567, 23-568, 23-569, 23-570, 23-571, 23-572, 23-573, 23-574, 23-575, 23-576, 23-577, 23-578, 23-579, 23-580, 23-581, 23-582, 23-619, and 23-620, issued by this Commission on 24 August 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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

RECEIVED #5594

BY: Prima YN
DATE & TIME: 08-30-23

Encl: As stated

cc: The Secretary
Department of Finance
Manila

9/4
3:00





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10363 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY			2 TCC (AR) NO.	
	<u>In-Quota</u>	<u>Out-Quota</u>	23-211	
AHTN	0901.22.20.100	0901.22.20.200	3 DATE ISSUED	
MFN	40% ad valorem	40% ad valorem	24 August 2023	

4 | DESCRIPTION OF GOOD

"FOLGERS® SIMPLY SMOOTH® DECAF GROUND COFFEE"

Based on the product specifications, ingredients declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a 100% decaffeinated, medium roast ground coffee in the form of a dark-brown powder. It is produced by soaking green coffee beans in boiled water to remove the caffeine, and then remixing the coffee essences with the coffee beans before drying. The decaffeinated coffee beans are then roasted and dried, cooled, de-stoned, stabilized, and ground before packing. Packed in 11.5-oz. polypropylene canisters, subject article is to be brewed prior to consumption.



5 | REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2022 subheadings 0901.22.20.100 and 0901.22.20.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% ad valorem.

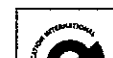
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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





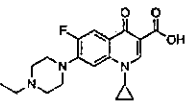
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2933.59.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-495
		3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	“UNITED UNIFLOX 98.5%”
	<p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is pure enrofloxacin (a quinoline carboxylic acid) in the form of a yellowish or light-orange crystalline powder. It is indicated for the treatment of <i>Salmonellosis</i>, <i>Staphylococcosis</i>, chronic respiratory disease, and <i>Mycoplasmosis</i> in poultry, and <i>Salmonellosis</i>, <i>Pasteurellosis</i>, and <i>Mycoplasmosis</i> in swine. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to feeds of swine and poultry at a rate of 5 mg per kilogram of body weight per day, for five to seven days. 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 29.41 of the AHTN 2022 excludes quinolinecarboxylic acid derivatives, nitrofurans, sulphonamides and other chemically defined organic compounds of earlier headings of this Chapter having antibacterial action.</p> <p>On the other hand, heading 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2933.59.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <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>





AOCG Memo No. 245-2023 p-7

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero RCEP - 15% ad valorem		23-512
		3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	<p>"SAN REMO INSTANT SPAGHETTI"</p> <p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked round spaghetti produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. It is a fast-cooking pasta packed in a 500-g plastic film packaging.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 15% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

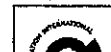
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2933.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-529
		3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	<p>"UNITED FETRIZOLE"</p> <p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, and photograph of the packaging submitted, subject article is pure fenbendazole (C₁₅H₁₃N₃O₂S) in the form of a white or almost white powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to animal feeds at a dosage of 5 mg to 10 mg per kilogram of body weight (or 100 g to 200 g per ton of feed) for the treatment of intestinal roundworm in horses, cattle, sheep, goats and swine; and lungworm, and tapeworm in cattle, sheep, and goats. It has the following chemical structure:</p> <div style="text-align: center;"> </div>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen hetero-atom(s) only.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2933.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small> </p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2009.79.00 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-545
		3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	“DXN® APPLE JUICE DRINK”
	<p>Based on the product information sheet, ingredients declaration, manufacturing process, finished good specifications, certificate of analysis, product label, and photograph of the product submitted, subject article is a fermented apple juice in liquid form, with light to golden yellow colour, sweet-sour taste and odour, and with an alcohol content of 0.31% and Brix value exceeding 20. It is produced by mixing washed, dried and cut apples with sugar, followed by fermentation, aging, filtration, filling, and packing. Packed in boxes containing 15 pieces of 50-mL foil packs, subject article is intended for dilution with water before consumption.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 6 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 20.09, the expression “juices, unfermented and not containing added spirit” means juices of an alcoholic strength by volume not exceeding 0.5 % vol.</p> <p>Heading 20.09 of the AHTN 2022 covers fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added sugar, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the fruit and vegetable juices of this heading are generally obtained by mechanically opening or pressing fresh, healthy and ripe fruit or vegetables. This may be done (as in the case of citrus fruits) by means of mechanical “extractors” operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, blackcurrants and certain vegetables such as carrots and celery). The liquids thus obtained are then generally submitted to the following processes, among others, filtration. The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2009.79.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <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. 245-2023 p. 10

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION


Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 1806.31.00 MFN - 7% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-558</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">24 August 2023</p>
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4 **DESCRIPTION OF GOOD**

"PICCADELI ARMADA™ NUTTY CARAMEL"

Based on the ingredients list, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a caramel bar embedded with crunchy peanuts and coated with chocolate. It is composed of sugar, glucose syrup, peanuts, non-hydrogenated vegetable fat, cow's milk ingredients, cocoa powder, salt, emulsifiers from plant origin, and artificial flavour. Subject article is available in 22-g plastic packs.



5 **REASONS FOR CLASSIFICATION**

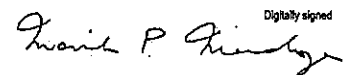
Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

Furthermore, the HS EN to subheading 1806.31 state that for the purpose of this subheading, the term "filled" covers blocks, slabs or bars consisting of a centre composed of, e.g., cream, crusted sugar, desiccated coconut, fruit, fruit paste, liqueurs, marzipan, nuts, nougat, caramel or combinations of these products, enrobed with chocolate. Solid blocks, slabs or bars of chocolate containing, for example, cereal, fruit or nuts (whether or not in pieces), embedded throughout the chocolate, are not regarded as "filled".

In view thereof, subject article is classified under AHTN 2022 subheading 1806.31.00, 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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ADVANCE RULING ON TARIFF CLASSIFICATION

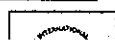
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-563
		3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	<p>"LEE KUM KEE BEAN SAUCE (TAUCU)"</p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a coarse, dark-brown viscous sauce made of water, soybeans, sugar, salt, wheat flour, acidity regulator, modified corn starch, colour, stabilizer, and flavour enhancers. Packed in 240-g and 800-g glass bottles, subject article can be used as a dip, marinade, or as a base for soups and stews.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





AOCG Memo No. 245-2023 p. 12

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-567
		3	DATE ISSUED
			24 August 2023

4 DESCRIPTION OF GOOD

“PETROTHENE GA2508”

Based on the technical and safety data sheets, product composition, manufacturing process flowchart, and product sample submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-hexene. It is in the form of translucent to white pellets, with a melt flow index of 0.8 g/10 minutes at 190°C and a density of 0.925 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of bags, pouches, can liners, heavy-duty shipping sacks, and retail carryout bags, among others.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter 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.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-568
		3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	"PETROTHENE GA2508G"
	<p>Based on the technical and safety data sheets, product composition, manufacturing process, and sample submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 95% ethylene and more than 5% hexene, with processing aid and antiblock additives. It is in the form of translucent to white pellets, with a melt flow index of 0.8 g/10 minutes and a density of 0.93 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of bags, pouches, can liners, heavy-duty shipping sacks, and retail carryout bags, among others.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6 (b) to this Chapter 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 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-569
		3	DATE ISSUED
			24 August 2023

4 DESCRIPTION OF GOOD

“PETROTHENE GA1820”

Based on the technical and safety data sheets, product composition, manufacturing process flowchart, and sample submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-hexene. It is in the form of translucent to white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of cast stretch films, blown stretch films, high-end film applications, and general purpose film packaging.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter 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.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-570
		3	DATE ISSUED
			24 August 2023

4 DESCRIPTION OF GOOD**"SABIC® LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 219NJ"**

Based on the technical specifications, testing report, packaging information, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene. It is in the form of colourless pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of food and industrial packaging, such as shipping sacks, ice bags, frozen food bags, stretch wrap films, liners, and carrier bags.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter 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.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-571
		3	DATE ISSUED
			24 August 2023

4 DESCRIPTION OF GOOD

“SABIC® LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 119NJ”

Based on the technical specifications, testing report, packaging information, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene. It is in the form of colourless pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.919 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of food and industrial packaging, such as shipping sacks, ice bags, frozen food bags, stretch wrap films, liners, and carrier bags.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter 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.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 245-2023 p.17

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3901.40.00 MFN - 3% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-572</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">24 August 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“SABIC® LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 222NJ”</p> <p>Based on the technical specifications, testing report, packaging information, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene. It is in the form of colourless pellets, with a melt flow index of 2.2 g/10 minutes at 190°C and a density of 0.921 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of hand stretch films, and wires and cables.</p>
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6 (b) to this Chapter 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 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-573
		3	DATE ISSUED
			24 August 2023

4 DESCRIPTION OF GOOD

“SABIC® LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 222WJ”

Based on the technical specifications, testing report, packaging information, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-butene, with slip agent and anti-block additives. It is in the form of colourless pellets, with a melt flow index of 2.2 g/10 minutes at 190°C and a density of 0.921 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of general-purpose and agriculture films, and clothes packaging.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter 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.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson.

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AOCG Memo No. 245-2023 p.19

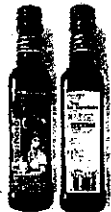
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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

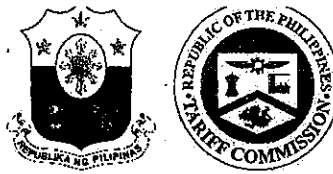
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2103.90.29 MFN - 7% ad valorem</p>		23-574	
		3	DATE ISSUED
		24 August 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH BASIL”</p> <p>Based on the product specifications, production process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), photograph of the product, and sample submitted, subject article is a basil-flavoured extra virgin olive oil in the form of a clear, yellow to green liquid. Packed in 250-mL glass bottles, subject article is used to add flavour to salad dressings, roasted meats, grilled vegetables, pasta, and other dishes.</p> <div style="text-align: right;">  </div>	

5	REASONS FOR CLASSIFICATION
<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: center;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





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TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.29 MFN - 7% ad valorem		23-575
		3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	<p>“LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH CHILI”</p> <p>Based on the product specifications, production process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), photograph of the product, and sample submitted, subject article is a chili-flavoured extra virgin olive oil in the form of a medium-green or red liquid. Packed in 250-mL glass bottles, subject article is used to add flavour to salad dressings, roasted meats, grilled vegetables, pasta, and other dishes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>Marilou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

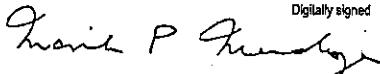
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.29 MFN - 7% ad valorem		23-576
		3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	“LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH WHITE TRUFFLE”
	<p>Based on the product specifications, production process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), photograph of the product, and sample submitted, subject article is a white truffle-flavoured extra virgin olive oil in the form of a yellowish to reddish liquid. Packed in 250-mL glass bottles, subject article is used to add flavour to salad dressings, roasted meats, grilled vegetables, pasta, and other dishes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-577
		3	DATE ISSUED
			24 August 2023

4 DESCRIPTION OF GOOD

"VITALSEL"

Based on the product brochure, certificate of formulation, manufacturing process, certificate of analysis, specification of ingredients, Certificate of Product Registration from the Food and Drug Administration (FDA), and product label submitted, subject article is a feed supplement in the form of an orange liquid containing 100,000 mg vitamin E and 450 mg selenium (sodium selenite) per liter. It is recommended during the critical growth phases of animals to fight against dystrophy and to ensure the good functioning of muscular, vascular, and nervous functions. Packed in 1-L high-density polyethylene (HDPE) bottles, subject article is added to the drinking water of cattle, swine, poultry, sheep, and goats at different dosages, depending on their needs.

5 REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-578
		3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	“VITAL HYDRANT”
	<p>Based on the product brochure, certificate of formulation, manufacturing process, certificate of analysis, specification of ingredients, Certificate of Product Registration from the Food and Drug Administration (FDA), and product label submitted, subject article is a feed supplement in the form of a brownish liquid, composed of dextrose, betaine, sodium, potassium, and citric acid. Packed in 1-L and 5-L high-density polyethylene (HDPE) bottles, subject article is added to the drinking water of poultry, piglets, and calves, at a dosage depending on their needs, to maintain water acid-base balance and to stabilize their electrolytes level.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-579
		3	DATE ISSUED
			24 August 2023

4 DESCRIPTION OF GOOD

“VITAL B COM PLUS”

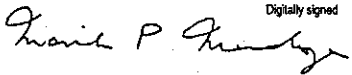
Based on the product brochure, certificate of formulation, manufacturing process, certificate of analysis, specification of ingredients, Certificate of Product Registration from the Food and Drug Administration (FDA), and product label submitted, subject article is a feed supplement in the form of an orange to brown liquid. It is composed of L-carnitine, choline chloride, lysine, folic acid, biotin, and vitamins PP, B₁, B₂, B₅, B₆, and B₁₂. Packed in 1-L and 5-L high-density polyethylene (HDPE) bottles, subject article is added to drinking water of poultry at a dosage of 500 mL per 1000 L of drinking water, for three to five consecutive days, to improve metabolic functions linked to group B vitamins deficiencies.

5 REASONS FOR CLASSIFICATION

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

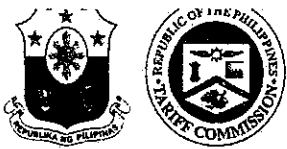
In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-580
		3	DATE ISSUED
			24 August 2023

4 | DESCRIPTION OF GOOD

“TECNOLAT”

Based on the product brochure and specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement in the form of a creamy, white powder. It is composed of dairy ingredients, vegetable oil (palm, soya), vegetable protein (wheat, soya), amino acids, and aroma and anti-caking agents. Packed in 20-kg paper bags, subject article is added to piglet feeds at a rate of 5 to 10%, as a source of high-quality fat, protein and lactose.

5 | REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 245-2023 P. 26

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 2309.90.20 MFN - Zero	23-581
	3 DATE ISSUED
	24 August 2023

4 | **DESCRIPTION OF GOOD**

“SKIMPRO PIGLET STARTER CONCENTRATE”

Based on the product brochure and specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement in the form of a fine light-cream or light-beige powder. It is composed of vegetable protein (wheat, soya), dairy ingredients, vitamins and minerals, amino acids, and aroma and anti-caking agents. Packed in 25-kg paper bags, subject article is added to piglet feeds at a rate of 5%, as a source of vitamins, minerals, protein, and lactose.

5 | **REASONS FOR CLASSIFICATION**

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

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-582
		3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	“DELAC SKIMMILK POWDER REPLACER”
	<p>Based on the product brochure and specifications, certificate of formula, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed ingredient in the form of a creamy, white powder. It is composed of vegetable protein (wheat, soya), dairy ingredients, vegetable oil (soya), amino acids, and aroma and anti-caking agents. Packed in 25-kg paper bags, subject article is added to piglet feeds at a rate of 5 to 25%, as a skimmed milk powder replacer.</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 relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



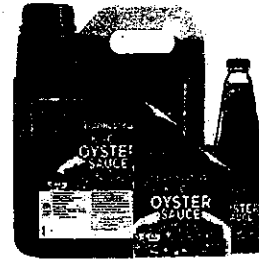
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 or RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13		23-619
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			24 August 2023

4	DESCRIPTION OF GOOD
	<p>“LEE KUM KEE FILIPINO STYLE KUM CHUN OYSTER SAUCE”</p> <p>Based on the quality assurance sheet, ingredients declaration, manufacturing process flowcharts, and photographs of the product submitted, subject article is a Filipino-style oyster sauce in the form of a free-flowing viscous dark-brown sauce. It is made from water, sugar, salt, hydrolysed soybean protein, flavour enhancers, oyster extract, colour, modified corn starch, wheat flour, acidity regulator, and preservative. Packed in 30-g and 150-g sachets; in 510-g and 770-g glass bottles; and in 2.5-kg high-density polyethylene (HDPE) canisters, subject article is used to enhance the flavour of meat, vegetable, seafood, rice, and noodle dishes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-619	

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

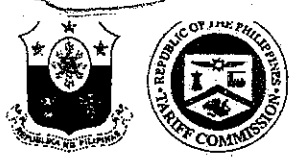
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-620
		3	DATE ISSUED
			24 August 2023

4 DESCRIPTION OF GOOD

“LEE KUM KEE HOISIN SAUCE”


Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a smooth, viscous dark-brown sauce composed of sugar, water, fermented soybean paste, salt, modified corn starch, and caramel I, among others. Packed in a 20-kg bag-in-box (BIB), subject article is used as a glaze for meats, as a dipping sauce, and as a stir-fry sauce in Chinese cooking.

5 REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 247-2023

BOC-09-42916

MEMORANDUM

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

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

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

DATE : 07 September 2023

Forwarding the herein attached letters from Engr. Ana Trinidad F. Rivera, Director IV, Center for Cosmetics and Household/Urban Hazardous Substances Regulation and Research, FDA, addressed to Rebecca J. Fuegos, Chief of Program, CI-Philippines, Inc. interposing no objection to the release of the donated cosmetic products from Children International- Kansas, Missouri to CI-Philippines (Manila), Inc.

Product Description	BL Number	Quantity
Bars of soap (unwrapped, 1.75 oz. soap)	BL MEDUUC 982607	384,000
Bars of soap (unwrapped, 1.75 oz. soap)	BL MEDUUH 484674	384,000
Bars of soap (unwrapped, 1.75 oz. soap)	BL MEDUUC 590447	384,000

That the release shall be subject to the following conditions:

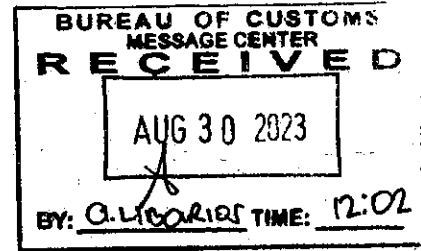
1. a representative from the Food and Drug Administration (FDA) – Customs Liaison Unit will conduct inspection of the products.
2. these products shall not be for sale or commercially distributed in the market;
3. FDA shall not be held liable for any damages, injury, illness, or cause death that may result from the usage and consumption of the donated products; and
4. the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action

09-42916

18 August 2023

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



Subject: 384,000 Bars of soap (unwrapped, 1.75 oz. soap)
BL MEDUUC 982607

Dear Ms. Fuellos,

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

This is with the condition that:

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

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

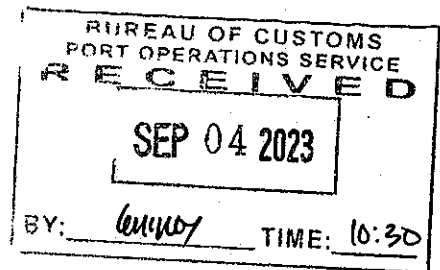
This clearance is issued without prejudice to tariff rules and customs regulations.

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

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

RECEIVED #5616

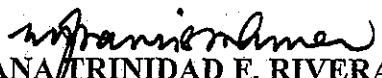
BY: [Signature]
DATE & TIME: 3-31-23 11:10



29 AUG 2023



By Authority of the Director General:


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

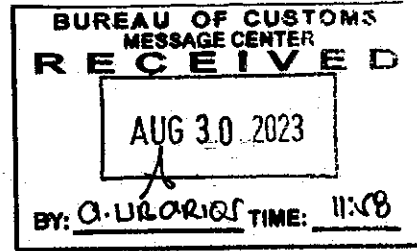
O.R. No.: 80923631928
Amount: Php 510.00
Date: 09 August 2023
DTN: 20230808142637
hmm/FHG

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

09-42917

18 August 2023

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



Subject: 384,000 Bars of soap (unwrapped, 1.75 oz. soap)
BL MEDUUH 484674

Dear Ms. Fuellos,

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

This is with the condition that:

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

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

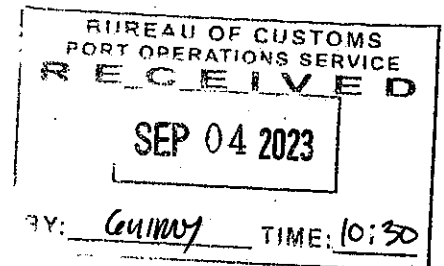
This clearance is issued without prejudice to tariff rules and customs regulations.

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

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

RECEIVED #5618


BY: _____
DATE & TIME: 08-31-23
hms 11:10



29 AUG 2023



By Authority of the Director General:


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

O.R. No.: 80923631929
Amount: Php 510.00
Date: 09 August 2023
DTN: 20230808142151
mmn/FHG

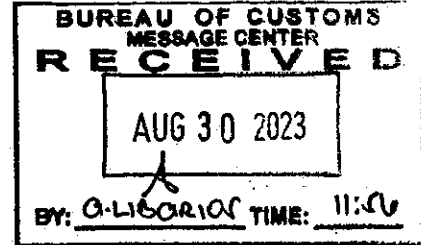
cc: DR. ANNA MARIE CELINA G. GARFIN, MM
Director IV, Bureau of International Health Cooperation
BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
DR. OSCAR G. GUTIERREZ, JR., MPA
Deputy Director General, Field Regulation Operations Office



09-42918

18 August 2023

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



Subject: 384,000 Bars of soap (unwrapped, 1.75 oz. soap)
BL MEDUUC 590447

Dear Ms. Fuellos,

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

This is with the condition that:

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

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

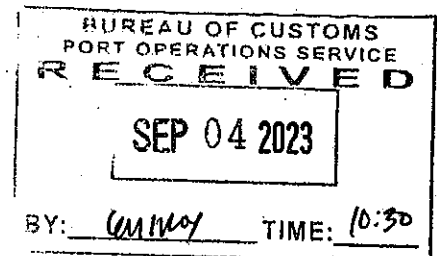
This clearance is issued without prejudice to tariff rules and customs regulations.

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

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

RECEIVED 7564

BY: Amn 11-10
DATE & TIME: 08-31-23



29 AUG 2023




AOCG Memo No. 247 - 2023

P-7

MASTER COPY
mmm

By Authority of the Director General:


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

O.R. No.: 81623635217
Amount: Php 510.00
Date: 16 August 2023
DTN: 20230816091344
mmm/FHG

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