



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MASTER COPY *hms*

Date 26 MAY 2023
~~U.P. LAW CENTER~~
OFFICE of the NATIONAL ADMINISTRATIVE REGISTER
Administrative Rules and Regulations

R JUN 01 2023 **D**
REGISTERED
ONAR Registration No. 23-0563
TIME: 3:30 BY: lzh

CUSTOMS MEMORANDUM ORDER (CMO)
NO. 12-2023

SUBJECT: GUIDELINES ON THE ISSUANCE OF PROOF OF ORIGIN, GRANTING OF PREFERENTIAL TARIFF TREATMENT, AND VERIFICATION PROCEDURES UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP) AGREEMENT

Section 1. Scope. This Order shall govern the implementation of the issuance and acceptance of Proof of Origin, application of the provision on tariff differentials, and verification procedures under the Regional Comprehensive Economic Partnership (RCEP) Agreement.

Section 2. Objectives. The objectives of this Order are to:

- 2.1. implement Chapter 2 (Trade in Goods)¹ and Chapter 3 (Rules of Origin) of the RCEP Agreement;
- 2.2. provide procedures for the issuance of Proof of Origin and granting of preferential tariff treatment for goods that qualify as originating under the RCEP Agreement, including under tariff differentials, application for refund and post-importation claims; and
- 2.3. establish a mechanism to accredit exporters as "Approved Exporter" under the RCEP Agreement.

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

- 3.1. **Approved Exporter** – shall refer to an exporter authorized by the Bureau of Customs (BOC) to complete a Declaration of Origin (DO) in accordance with Section 5.5;
- 3.2. **Authorization Code** – shall refer to an alphanumeric code that will be assigned to the Approved Exporter which must be included in the DO;

¹ This Order covers Articles 2.4 (Reduction or Elimination of Customs Duties) and 2.6 (Tariff Differentials).

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

CERTIFIED TRUE COPY
OF THE ORIGINAL
Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

- 3.3. Certificate of Origin (CO)** – shall refer to the document issued by the issuing body of an exporting Party in accordance with Section 5.2;
- 3.4. Declaration of Origin (DO)** – shall refer to a declaration on the originating status of a good that is completed by an Approved Exporter in accordance with Section 5.5;
- 3.5. Export Coordination Division (ECD)** – shall refer to the division under the Assessment and Operations Coordinating Group (AOCG) of the BOC which shall process the applications for Approved Exporters and shall conduct verifications of the originating status of the goods;
- 3.6. Exporter** – shall refer to a natural or juridical person located in the territory of an RCEP Party where a good is exported from by such a person;
- 3.7. Importer** – shall refer to a natural or juridical person located in the territory of an RCEP Party where a good is imported into by such a person;
- 3.8. Originating good** – shall refer to a good that qualifies as an originating good in accordance with the Rules of Origin (ROO);
- 3.9. Producer** – shall refer to a natural or juridical person who engages in the production of goods;
- 3.10. Production** – shall refer to methods of obtaining goods including growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, aquaculture, trapping, hunting, manufacturing, producing, processing, or assembling;
- 3.11. Product Evaluation Report (PER)** – shall refer to a document issued to applicants that contains the result of the evaluation on export products after complying with the requirements of the BOC;
- 3.12. Preferential Rate Unit (PRU)** – shall refer to the Preferential Rate Unit or its equivalent units in all ports of the BOC that shall evaluate the authenticity, accuracy, and validity of the Proof of Origin submitted by importers and grant RCEP preferential tariff rates accordingly;
- 3.13. Proof of Origin** – shall refer to either a CO issued by an issuing body or a DO by an Approved Exporter;

- 3.14. RCEP Party** – shall refer to any State or separate customs territory for which the RCEP Agreement is in force;
- 3.15. Rules of Origin (ROO)** – shall refer to rules in determining the originating status of goods and procedures to claim preferential tariff treatment in accordance with Chapter 3 (Rules of Origin) of the RCEP Agreement;
- 3.16. Tariff Differential** – shall refer to the different tariff treatment that an RCEP importing Party applies to different RCEP Parties for the same RCEP originating good².

Section 4. General Provisions.

- 4.1.** Originating goods shall be eligible for RCEP preferential tariff treatment at the time of importation, pursuant to Executive Order (EO) No. 25, series of 2023. The applicable RCEP preferential tariff rate shall be determined based on the RCEP Country of Origin of the originating goods in accordance with Section 5.7.
- 4.2.** The BOC shall only accept CO Form RCEP and DO issued by an Approved Exporter as Proof of Origin upon the effectivity of this Order. The DO issued by an exporter or producer shall only be accepted when the Philippines implements subparagraph 1(c), Article 3.16 of the RCEP Agreement. The back-to-back Proof of Origin issued by the intermediate Party shall only be accepted by BOC if it was based on a CO Form RCEP or DO issued by an Approved Exporter.
- 4.3.** In cases where the RCEP preferential tariff rate is higher than the applied rate at the time of importation, the importer shall be allowed to apply for a refund of any excess duties and taxes paid for originating goods covered by a Proof of Origin in accordance with Customs Memorandum Order (CMO) No. 25-2020.
- 4.4.** In cases where the importer did not make a claim for preferential tariff treatment under the RCEP Agreement at the time of importation, the importer shall be allowed to apply for a refund of any excess duties and taxes paid as the result of a good not having been granted preferential tariff treatment upon the submission of the following:
- 4.4.1.** a Proof of Origin and other evidence that the good qualifies as an originating good; and

² Refer to Annex 1 for the list of relevant goods.

- 4.4.2. such other documentation in relation to the importation as the BOC may require to satisfactorily evidence the preferential tariff treatment claimed in accordance with CMO No. 25-2020.
- 4.5. The ECD or Export Division/Unit, shall carry out proper examination of all applications for issuance of CO under the RCEP Agreement.
- 4.6. The AOCG, through the ECD, shall carry out proper examination of all applications for Approved Exporter status under the RCEP Agreement. They shall also have the right to request for additional supporting documentary evidence, as necessary.
- 4.7. The AOCG, through the ECD, shall maintain an Approved Exporter database to monitor Philippine Approved Exporters relative to their compliance with domestic laws, rules, and regulations pertinent to exportation and the ROO.
- 4.8. The PRU or its equivalent units in all ports shall evaluate the authenticity, accuracy, and validity of the Proof of Origin submitted by importers and grant RCEP preferential tariff rates accordingly.
- 4.9. The PRU or its equivalent units in all ports may request for verification, through the ECD, when it has reasonable doubt as to the authenticity and validity of the Proof of Origin or as to the accuracy of the information regarding the origin of the goods.
- 4.10. The PRU or its equivalent units in all ports shall be provided access to the RCEP Approved Exporter database and other RCEP Parties' own secured website to view the registered Approved Exporters of other RCEP Parties.
- 4.11. The AOCG, through the ECD, shall carry out verifications of the originating status of the good upon request of the RCEP importing Party or based on risk analysis criteria. Verifications can be made based on documents requested from the exporter or producer or by inspections at the exporter's or producer's premises.

Section 5. Operational Provisions.

5.1. Application Procedure for PER.

- 5.1.1. Producers, traders, or their authorized representatives shall apply to ECD (for Metro Manila stakeholders) or Export Division/Unit (for outside Metro Manila

hmo

stakeholders) for an evaluation of goods to be exported with the intention of claiming preferential tariff treatment in an RCEP Party and submit the following documents:

- a. Letter-Request addressed to the ECD Chief specifying the intention to use the RCEP Agreement, description of the goods, HS Code, and country of destination;
- b. Company profile;
- c. Manufacturing flowchart;
- d. Cost of production analysis per product;
- e. List of raw materials, including HS Code and country of origin, used in the production of the goods to be exported;
- f. Copy of import documents, invoice, and Proof of Origin for imported raw materials;
- g. Copy of sales invoice for local raw materials; and
- h. Proposed date for plant visit, if deemed necessary by ECD or Export Division/Unit.

5.1.2. Each application must create a ticket through the BOC Portal³ and upload all the documents under Section 5.1.1. Hard copies of the documents must also be submitted to the BOC's Customer Care Center (CCC)⁴ for processing of the application.

5.1.3. The ECD or Export Division/Unit shall review the documents and act on the application within twenty-one (21) working days from the date of receipt of complete documents. The evaluation may be extended for another ten (10) working days in case of plant visits.

5.1.4. Once the goods have been evaluated based on Article 2.6 (Tariff Differentials), and Chapter 3 (Rules of Origin) of the RCEP Agreement, a PER shall be issued to the applicant indicating the origin criteria and RCEP Country of Origin to be used in their respective Proof of Origin application. However, if the goods do not qualify as originating goods, the PER shall contain the basis for its disapproval.

5.1.5. Once the applicant has been duly notified that the PER is available for release through the BOC Portal, the applicant may claim the PER at CCC.

³ BOC Portal website: <https://client.customs.gov.ph/>

⁴ CCC Address: Gate 3, Bureau of Customs, South Harbor, Port Area, Manila 1099

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

**CERTIFIED TRUE COPY
OF THE ORIGINAL**
Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

5.2. Application Procedure for issuance of CO.

- 5.2.1.** Exporters, producers, or their authorized representatives shall apply to ECD or Export Division/Unit for issuance of a CO Form RCEP along with the following documents:
- a. Export Declaration;
 - b. Commercial Invoice;
 - c. Bill of lading/Airway bill;
 - d. PER (if applicable); and
 - e. Other relevant permits (Philippine Coconut Authority, Phytosanitary certificate, Food and Drug Administration, etc.).
- 5.2.2.** Each application must create a ticket through the BOC Portal and upload all the documents under Section 5.2.1, together with the accomplished CO Form RCEP. Hard copies of the documents must also be submitted to the CCC for processing of the application.
- 5.2.3.** The ECD or Export Division/Unit shall evaluate the CO Form RCEP and affix the signature of the authorized signatory, together with the BOC seal, upon approval. The signed CO Form RCEP with a unique CO number shall be transmitted back to CCC for retrieval of the copies intended for exporter and importer.

5.3. Application Procedure for Approved Exporter Status.

- 5.3.1.** An exporter which intends to be an Approved Exporter shall submit the following documentary requirements to the BOC through the AOCG Deputy Commissioner:
- a. Duly accomplished application form (Annex 2);
 - b. BOC's Certificate of Registration;
 - c. PER (if applicable);
 - d. In the case of a trader, a producer's declaration indicating the originating status of the good for which it will complete a DO and the readiness of the producer to cooperate in verification procedures in accordance with Article 3.24 (Verification) of the RCEP Agreement and Section 6 of this Order; and
 - e. List of authorized signatories and their respective specimen signatures.

- 5.3.2.** The application shall be submitted both in hard copy and in electronic Portable Document Format (PDF) to the AOCG Deputy Commissioner through the CCC.
- 5.3.3.** The ECD shall evaluate the application based on the following criteria:
- a.** Exporter is a legitimate exporter, who must have been transacting with the BOC for at least one (1) year prior to the date of application;
 - b.** Exporter must have been exporting products to at least one (1) RCEP Party for at least one (1) year;
 - c.** Exporter must have a good compliance, measured by risk management of the BOC;
 - d.** Exporter must have a sound bookkeeping and record keeping system;
 - e.** Exporter must have responsible officer/s or person/s authorized to sign the DO, who must have sufficient knowledge, competence in ROO application; and
 - f.** Exporter must be willing to undergo regular monitoring and inspection to determine the correctness of its declaration with respect to the goods exported.
- 5.3.4.** After evaluation, if the application is found to be meritorious, the ECD shall grant the Approved Exporter status through the issuance of a written authorization with the corresponding authorization code within fourteen (14) working days from the date of receipt of complete application. If not, it shall issue a letter of disapproval stating the reason/s for the denial.
- 5.3.5.** As endorsed by the ECD, either the written authorization or letter of disapproval shall be duly signed by the AOCG Deputy Commissioner.
- 5.3.6.** Immediately after the grant of Approved Exporter status, the ECD shall promptly include the following details in the Approved Exporter database:
- a.** Legal name and address of the Approved Exporter;
 - b.** Authorization code;
 - c.** Issuance date and, if applicable, the expiry date of the authorization code;
 - d.** List of goods subject to the authorization, including product description HS in six digit or AHTN Code/s; and

e. List of authorized signatories and their respective specimen signatures.

5.3.7. Any change in subparagraphs (a) to (e) of Section 5.3.6 above shall be promptly included in the Approved Exporter database by the ECD in the same manner. Withdrawal or suspension of the authorizations shall also be included in the same manner by the ECD.

5.4. Obligation of Approved Exporters

5.4.1. The following are the obligations of an Approved Exporter:

- a. allow the BOC to access records and premises for the purposes of monitoring the use of authorization and of the verification of the accuracy of the declarations made;
- b. complete DO only for goods for which the Approved Exporter has been allowed to do so by the BOC and for which it has all appropriate documents proving the originating status of the goods concerned at the time of completing the declaration;
- c. take full responsibility for all DO completed, including any misuse;
- d. promptly inform the BOC of any changes related to the following information:
 - i. Legal name and address of the Approved Exporter;
 - ii. List of goods subject to the authorization, including product description HS in six - digit or AHTN Code/s; and
 - iii. List of authorized signatories and their respective specimen signatures; and
- e. cooperate in verification procedures.

5.4.2. An Approved Exporter must keep a copy of the DO and all documents supporting the originating status of the good, in paper or in electronic form, for at least three (3) years from the date of its completion.

5.5. Procedures for Completing a DO.


5.5.1. Approved Exporters can use any format for a DO (Annex 3) provided that it:

- a.** contains the following information requirements:
 - i.** exporter's name and address;
 - ii.** producer's name and address, if known;
 - iii.** importer's or consignee's name and address;
 - iv.** description of the goods and the HS Code of the goods (six - digit level);
 - v.** authorization code or identification code of the Approved Exporter;
 - vi.** unique reference number;
 - vii.** origin conferring criterion;
 - viii.** certification by an authorized signatory that the goods specified in the DO meet all the relevant requirements of Chapter 3 (Rules of Origin) of the RCEP Agreement;
 - ix.** RCEP Country of Origin;
 - x.** Free on Board (FOB) value, if the regional value content origin conferring criterion is used;
 - xi.** quantity of the goods; and
 - xii.** in the case of a back-to-back DO, original Proof of Origin reference number, date of issuance, RCEP Country of Origin of the first RCEP exporting Party, and, if applicable, Approved Exporter authorization code of the first RCEP exporting Party;
- b.** is in the English language;
- c.** bears the name and signature of the certifying person; and
- d.** bears the date on which the DO was completed.

5.5.2. The manner of reflecting the information requirements referred to in Section 5.5.1.a should follow the description of the CO Form RCEP Overleaf Notes, where applicable.

5.6. Procedures for Issuance / Completing a Back-to-back Proof of Origin.

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

MARGARET G. MANALAYSAY
Administrative Officer V

5.6.1. A back-to-back Proof of Origin may be issued by the BOC or completed by an Approved Exporter provided that:

- a. a valid original Proof of Origin or its certified true copy is presented to the BOC or is in possession of the Approved Exporter for a CO and DO, respectively;
- b. the period of validity of the back-to-back Proof of Origin does not exceed the period of validity of the original Proof of Origin;
- c. the back-to-back Proof of Origin contains relevant information from the original Proof of Origin in accordance with Annex 3B (Minimum Information Requirements) of the RCEP Agreement:
 - i. For CO:
 - 1. Exporter's name and address;
 - 2. Producer's name and address, if known;
 - 3. Importer's or consignee's name and address;
 - 4. Description of the goods and the HS Code of the goods (six – digit level);
 - 5. CO number;
 - 6. Origin conferring criterion;
 - 7. Declaration by the exporter or producer;
 - 8. Certification by the issuing body that the goods specified in the CO meet all the relevant requirements of Chapter 3 (Rules of Origin) of the RCEP Agreement based on the evidence provided with the authorized signature and official seal of the issuing body;
 - 9. RCEP Country of Origin;
 - 10. Details to identify the consignment such as invoice number, departure date, vessel name or aircraft flight number, and port of discharge;
 - 11. FOB value, if the regional value content origin conferring criterion is used;
 - 12. Quantity of the goods;
 - 13. In the case of a back-to-back CO, original Proof of Origin reference number, date of issuance, RCEP Country of Origin of the first RCEP exporting Party, and, if applicable, Approved Exporter authorization code of the first RCEP exporting Party.

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

**CERTIFIED TRUE COPY
OF THE ORIGINAL**


MARGARET G. MANALAYSAY
Administrative Officer V

- ii. For DO:
 - 1. Exporter's name and address;
 - 2. Producer's name and address, if known;
 - 3. Importer's or consignee's name and address;
 - 4. Description of the goods and the HS Code of the goods (six-digit level);
 - 5. In the case of an Approved Exporter, authorization code or identification code of the exporter or producer;
 - 6. Unique reference number;
 - 7. Origin conferring criterion;
 - 8. Certification by an authorized signatory that the goods specified in the DO meet all the relevant requirements of Chapter 3 (Rules of Origin) of the RCEP Agreement;
 - 9. RCEP Country of Origin;
 - 10. FOB value, if the regional value content origin conferring criterion is used;
 - 11. Quantity of the goods; and
 - 12. In the case of back-to-back DO, original Proof of Origin reference number, date of issuance, RCEP Country of Origin of the first RCEP exporting Party, and, if applicable, Approved Exporter authorization code of the first RCEP exporting Party;

- d. the consignment which is to be re-exported using the back-to-back Proof of Origin does not undergo any further processing in the intermediate Party, except for repacking or logistics activities such as unloading, reloading, storing, splitting up of the consignment, or labelling only as required by the laws, regulations, procedures, administrative decisions, and policies of the importing Party, or any other operations necessary to preserve a good in good condition or to transport a good to the importing Party;

- e. for partial export shipments, the partial export quantity shall be shown instead of the full quantity of the original Proof of Origin, and the total quantity re-exported under the partial shipment shall not exceed the total quantity of the original Proof of Origin; and

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

CERTIFIED TRUE COPY
OF THE ORIGINAL


MARGARET G. MANALAYSAY
Administrative Officer V

- f. information on the back-to-back Proof of Origin includes the date of issuance and reference number of the original Proof of Origin.

5.7. Determination of RCEP Country of Origin.

5.7.1. The RCEP Country of Origin is the exporting Party when the good is:

- a. Not listed in Annex 1 of this Order, and meets any of the following conditions:
 - i. produced exclusively from originating materials in accordance with Article 3.2 (b) of the RCEP Agreement and processed beyond the minimal operations set out in Article 2.6.5 of the RCEP Agreement;
 - ii. wholly obtained or produced in accordance with Article 3.2 (a) of the RCEP Agreement; or
 - iii. satisfies the required Product Specific Rule (PSR) in accordance with Article 3.2 (c) of Chapter 3 (Rules of Origin) of the RCEP Agreement; or
- b. Listed in Annex 1 of this Order and meet the additional requirement specified therein, i.e., Domestic Value Addition of 20% (DV20);

5.7.2. Should the exporting Party fail to meet the conditions set out in Section 5.7.1 a.i and b, the RCEP Country of Origin is the RCEP Party that contributed the highest value of originating materials used in the production of that good in the exporting Party.

5.7.3. Notwithstanding Sections 5.7.1 and 5.7.2, either the RCEP Party contributing originating materials used in the production of the good with the highest rate of customs duty applied by the RCEP importing Party or the RCEP Party with the highest rate of customs duty applied by the RCEP importing Party will be the RCEP Country of Origin, if requested by the importer for purposes of claiming preferential tariff treatment in the RCEP importing Party. When reflecting this in the Proof of Origin, the name of the RCEP Country of Origin will be followed by " * " if Article 2.6.6(a) of the RCEP Agreement is being used or " ** " if Article 2.6.6(b) of the RCEP Agreement is being used, respectively.

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

**CERTIFIED TRUE COPY
OF THE ORIGINAL**
hms
MARGARET G. MANALAYSAY
Administrative Officer V

5.8. Import Procedures in Granting RCEP Preferential Tariff Rates.

- 5.8.1.** Imported goods from RCEP Parties that are originating based on Article 3.2 (Originating Goods) of the RCEP Agreement shall be qualified to claim preferential tariff treatment based on the Philippines' Schedule of Commitments under EO No. 25, series of 2023.
- 5.8.2.** For goods where there is tariff differential, the rate to be applied is the rate allocated for the RCEP Country of Origin of that good pursuant to Sections 5.7.1 and 5.7.2.
- 5.8.3.** Notwithstanding Section 5.8.2, the importer is allowed to make a claim for preferential tariff treatment at either:
 - a.** the highest rate of customs duty the RCEP importing Party applies to the same originating good from any of the RCEP Parties contributing originating materials used in the production of such good; or
 - b.** the highest rate of customs duty that the RCEP importing Party applies to the same originating good from any of the RCEP Parties.
- 5.8.4.** An original copy of any Proof of Origin must be submitted along with the other pertinent documents before a claim for preferential tariff treatment under the RCEP Agreement can be made.
- 5.8.5.** In accordance with subparagraph 5(a) of Article 3.16 (Proof of Origin) of the RCEP Agreement, a Proof of Origin may be in electronic format. The relevant conditions can be found in the *Status of RCEP Parties and Signatory States Issuance/Acceptance of Proof of Origin* which can be accessed at the official RCEP website: <https://rcepsec.org/rules-of-origin/>.
- 5.8.6.** The final determination on the rate of duty shall be based from the assessment of the submitted documents from the importer.

Section 6. Verification Procedures.

6.1. Verification Procedures for Imported Goods Covered by Proof of Origin.

hand

- 6.1.1. Pursuant to Article 3.24 (Verification) of the RCEP Agreement, the BOC may request for a verification of the Proof of Origin to the importer, exporter, producer, or issuing body or competent authority of the RCEP exporting Party indicating the reason/s thereof. Verification requests may occur up to three (3) years after the date of importation;
- 6.1.2. The PRU or its equivalent units in all ports may conduct verification, for the purpose of determining whether a good imported qualifies as an originating good, or determining the authenticity and validity of the Proof of Origin, through a written request or verification visit;
- 6.1.3. The written request for verification to the exporter, producer, issuing body or competent authority, shall be accompanied by a copy of the Proof of Origin being verified and shall specify the reason/s for verification such as the authenticity and validity of the Proof of Origin or as to the accuracy of the information regarding the origin of the goods;
- 6.1.4. The written request for verification shall be endorsed by the PRU or its equivalent units in all ports through the District Collector of the port concerned and shall be forwarded to the AOCG through the ECD;
- 6.1.5. The ECD shall send the written request to the importer, exporter, producer or to the issuing body or competent authority of the RCEP exporting Party. The importer, exporter, producer or the issuing body or competent authority of the RCEP exporting Party shall be given between thirty (30) days and ninety (90) days from the date of receipt of the written request to provide additional information relative to the written request made by the BOC;
- 6.1.6. Upon receipt of the verification reply, the PRU or its equivalent units in all ports shall make a decision within ninety (90) and one hundred eighty (180) days from the date of its receipt of the information necessary to make the determination whether or not the goods imported qualify as originating goods or on the authenticity or validity of the Proof of Origin;
- 6.1.7. If the goods have yet to be released, the Proof of Origin that is subject to verification shall have a guarantee in

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

CERTIFIED TRUE COPY
OF THE ORIGINAL

Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

the form of manager's check equivalent to the difference of the duties and taxes based on the applicable Most-Favoured Nation (MFN) and RCEP rates before the release of goods. In cases where the verification check is limited only to certain goods, the guarantee shall only cover these goods. The Cash Division of the port concerned shall hold in abeyance the manager's check until ECD orders its deposit or return;

- 6.1.8.** The PRU or its equivalent units in all ports may suspend the granting of preferential tariff treatment for the same goods from the succeeding shipments of the same exporter or producer while waiting for the result of verification. However, the goods may be released provided that the subject shipment shall have a guarantee in the form of manager's check equivalent to the difference of the duties and taxes based on the applicable MFN and RCEP rates before the release of goods;
- 6.1.9.** In case of verification visit, the exporter, producer, or the competent authority of the RCEP exporting Party shall be given thirty (30) days from the date of receipt of the written request to consent or refuse the verification visit. In cases where the request for verification visit is refused, the claim for preferential tariff treatment may be denied; and
- 6.1.10.** The ECD shall conduct the verification visit within sixty (60) days from the date of receipt of the consent, and shall make a decision within thirty (30) days from the conduct of the verification visit.

6.2. Verification Procedures for Exported Goods Covered by Proof of Origin.

- 6.2.1.** Pursuant to Article 3.24 (Verification) of the RCEP Agreement, the RCEP importing Party may request for a verification of the Proof of Origin to the exporter or producer, or issuing body or competent authority of the RCEP exporting party indicating the reason/s thereof. Verification requests by the RCEP importing Party may occur up to three (3) years after the date of importation;

- 6.2.2.** All verification requests shall be addressed to the AOCG Deputy Commissioner, copy furnished the ECD Chief;

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

CERTIFIED TRUE COPY
OF THE ORIGINAL


MARGARET G. MANALAYSAY
Administrative Officer V

- 6.2.3. Upon receipt of a written request for verification from an RCEP importing Party, the ECD or Export Division/Unit of the port concerned shall coordinate with the exporter or producer to provide additional information being requested;
- 6.2.4. The exporter or producer shall be given thirty (30) days from the date of receipt of the written request to provide additional information relative to the written request made by the RCEP importing Party;
- 6.2.5. The ECD or Export Division/Unit shall assess the additional information provided by the exporter or producer, and thereafter the ECD shall transmit the verification result to the RCEP importing Party within ninety (90) days from the date of receipt of the written request;
- 6.2.6. A Verification visit may be conducted by an RCEP importing Party. The exporter, producer, or the ECD or Export Division/Unit of the port concerned shall be given thirty (30) days from the date of receipt of the written request to consent or refuse the verification visit. In cases where the request for verification visit is refused, the claim for preferential tariff treatment may be denied; and
- 6.2.7. All verification visits conducted by an RCEP importing Party shall be attended by at least the ECD. The ECD may invite other relevant government agencies to attend, as deemed necessary.

Section 7. Repealing Clause. All CMOs inconsistent with the provisions of this Order are hereby modified and/or amended accordingly.

Section 8. Effectivity. This Order shall take effect on 02 June 2023, which is the effectivity date of EO No. 25, series of 2023.

BIENVENIDO Y. RUBIO
Commissioner



APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
 - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)¹; and
 - (b) **period** means the period of time during which China imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by China.
2. For greater certainty, the eight-digit codes of the tariff classification number of China and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of China.

HS Code	Product Description	Period
0201.10.00	-Carcasses and half-carcasses	From year 1 onwards
0201.20.00	-Other cuts with bone in	From year 1 onwards
0201.30.00	-Boneless	From year 1 onwards
0202.10.00	-Carcasses and half-carcasses	From year 1 onwards
0202.20.00	-Other cuts with bone in	From year 1 onwards
0202.30.00	-Boneless	From year 1 onwards
3901.30.00	-Ethylene-vinyl acetate copolymers	From year 1 onwards
3901.90.20	--Linearity low density polyethylene	From year 1 onwards
3901.90.90	---Other	From year 1 onwards
3902.10.00	--Polypropylene	From year 1 onwards
5205.11.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	From year 1 to year 15
5205.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	From year 1 to year 15
5205.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	From year 1 to year 15
5205.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80	From year 1 onwards

¹ For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HS Code	Product Description	Period
	metric number)	
5205.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	From year 1 to year 15
5205.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	From year 1 to year 15
5205.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	From year 1 to year 15
5205.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	From year 1 onwards
5205.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	From year 1 onwards
5205.26.00	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	From year 1 to year 15
5205.27.00	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	From year 1 to year 15
5205.28.00	--Measuring less than 83.33 decitex (exceeding 120 metric number)	From year 1 to year 15
5205.31.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	From year 1 to year 15
5205.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	From year 1 to year 15
5205.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	From year 1 to year 15
5205.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	From year 1 to year 15
5205.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	From year 1 to year 15
5205.41.00	--Measuring per single yarn 714.29	From year 1 to year 15

HS Code	Product Description	Period
	decitex or more (not exceeding 14 metric number per single yarn)	
5205.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	From year 1 to year 15
5205.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	From year 1 to year 15
5205.46.00	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	From year 1 to year 15
5205.47.00	--Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	From year 1 to year 15
5205.48.00	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	From year 1 to year 15
5206.11.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	From year 1 to year 15
5206.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	From year 1 to year 15
5206.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	From year 1 to year 15
5206.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	From year 1 to year 15
5206.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	From year 1 to year 15
5206.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	From year 1 to year 15
5206.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	From year 1 to year 15
5206.23.00	--Measuring less than 232.56 decitex but not less than 192.31	From year 1 to year 15

HS Code	Product Description	Period
	decitex (exceeding 43 metric number but not exceeding 52 metric number)	
5206.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	From year 1 to year 15
5206.25.00	--Measuring less than 125 decitex (exceeding 80 metric number)	From year 1 to year 15
5206.31.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	From year 1 to year 15
5206.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	From year 1 to year 15
5206.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	From year 1 to year 15
5206.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	From year 1 to year 15
5206.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	From year 1 to year 15
5206.41.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	From year 1 to year 15
5206.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	From year 1 to year 15
5206.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	From year 1 to year 15
5206.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	From year 1 to year 15
5206.45.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	From year 1 to year 15
6815.99.20	--Carbon fibres	From year 1 onwards

HS Code	Product Description	Period
6815.99.31	---Carbon fibre fabric	From year 1 onwards
6815.99.32	---Carbon fibre prepreg	From year 1 onwards
6815.99.39	---Other	From year 1 onwards
8429.52.11	---Tyre-mounted	From year 1 onwards
8429.52.12	---Track-mounted	From year 1 onwards
8429.52.19	---Other	From year 1 onwards
8457.10.10	---Vertical	From year 1 onwards
8457.10.20	---Horizontal	From year 1 onwards
8458.99.00	--Other	From year 1 onwards
8459.10.00	-Way-type unit head machines	From year 1 onwards
8459.29.00	--Other	From year 1 onwards
8460.90.90	--Other	From year 1 onwards
8461.90.90	--Other	From year 1 onwards
8501.10.10	--For use in toys	From year 1 onwards
8506.50.00	-Lithium	From year 1 onwards
8507.60.00	-Lithium ion	From year 1 onwards
8711.10.00	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc	From year 1 onwards
8711.20.10	--Of a cylinder capacity exceeding 50cc but not exceeding 100cc	From year 1 onwards
8711.20.20	---Of a cylinder capacity exceeding 100cc but not exceeding 125cc	From year 1 onwards
8711.20.30	---Of a cylinder capacity exceeding 125cc but not exceeding 150cc	From year 1 onwards
8711.20.40	---Of a cylinder capacity exceeding 150cc but not exceeding 200cc	From year 1 onwards
8711.20.50	---Of a cylinder capacity exceeding 200cc but not exceeding 250cc	From year 1 onwards
8711.30.10	---Of a cylinder capacity exceeding 250cc but not exceeding 400cc	From year 1 onwards
8711.30.20	---Of a cylinder capacity exceeding 400cc but not exceeding 500cc	From year 1 onwards
8711.40.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	From year 1 onwards
8711.90.10	---Electric and electric auxiliary	From year 1 onwards
8711.90.90	---Other	From year 1 onwards
8714.10.00	-Of motorcycles (including mopeds)	From year 1 onwards

APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
 - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)¹; and
 - (b) **period** means the period of time during which Indonesia imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Indonesia.
2. For greater certainty, the 10-digit codes of the tariff classification number of Indonesia and their product descriptions referred to in the table in this Appendix correspond to those referred to in the Schedule of Tariff Commitments of Indonesia.

HS Code (2012)	Product Description	Period
2803.00.20.00	- Acetylene black	From year 1 onwards
2803.00.40.10	-- Rubber grade	From year 1 onwards
2917.35.00.00	-- Phthalic anhydride	From year 1 onwards
3903.11.10.00	--- Granules	From year 1 onwards
3903.19.21.00	---- High impact polystyrene (HIPS)	From year 1 onwards
3903.19.29.00	---- Other	From year 1 onwards
3903.19.99.00	---- Other	From year 1 onwards
3904.10.10.00	-- Homopolymers, suspension type	From year 1 onwards
3904.10.92.00	--- Powder	From year 1 onwards
3904.10.99.00	--- Other	From year 1 onwards
3906.10.90.00	-- Other	From year 1 to year 20
3906.90.99.00	--- Other	From year 1 to year 20
3920.20.10.00	-- Biaxially oriented polypropylene (BOPP) film	From year 1 onwards
3921.12.00.00	-- Of polymers of vinyl chloride	From year 1 onwards
3921.13.90.00	--- Other	From year 1 onwards
3921.19.90.00	--- Other	From year 1 onwards
3926.90.39.00	--- Other	From year 1 onwards
3926.90.59.00	--- Other	From year 1 onwards
3926.90.99.00	--- Other	From year 1 onwards
4002.19.10.00	--- In primary forms or in unvulcanised, uncompounded plates, sheets or strip	From year 1 onwards
4002.19.90.00	--- Other	From year 1 onwards

¹ For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HS Code (2012)	Product Description	Period
4011.69.00.00	-- Other	From year 1 onwards
4011.94.90.00	--- Other	From year 1 onwards
4011.99.10.00	--- Of a kind used on vehicles of Chapter 87	From year 1 onwards
4011.99.90.00	--- Other	From year 1 onwards
4202.12.99.00	---- Other	From year 1 onwards
4202.29.00.00	-- Other	From year 20 onwards
4202.92.90.00	--- Other	From year 1 onwards
4811.59.20.00	--- Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products	From year 1 onwards
4819.10.00.00	- Cartons, boxes and cases, of corrugated paper or paperboard	From year 1 onwards
4819.20.00.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	From year 1 onwards
4821.10.90.00	-- Other	From year 1 onwards
6203.42.90.00	--- Other	From year 1 onwards
6404.11.90.00	--- Other	From year 1 onwards
6404.19.00.00	-- Other	From year 1 onwards
6907.90.10.00	-- Paving, hearth or wall tiles	From year 1 onwards
6907.90.90.00	-- Other	From year 1 onwards
6908.90.91.00	--- Paving, hearth or wall tiles	From year 1 onwards
6910.10.00.00	- Of porcelain or china	From year 1 onwards
7208.40.00.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	From year 1 onwards
7209.17.00.10	--- Of a width up to 1,250 mm, pickled or not	From year 1 onwards
7210.11.90.00	--- Other	From year 1 onwards
7210.12.10.00	--- Containing by weight 0.6% or more of carbon	From year 1 onwards
7210.12.90.00	--- Other	From year 1 onwards
7210.30.99.00	--- Other	From year 1 onwards
7210.50.00.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	From year 11 onwards
7210.70.10.00	-- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	From year 1 onwards
7210.70.90.00	-- Other	From year 1 onwards
7214.91.10.10	---- Concrete steel	From year 1 onwards
7217.10.39.00	--- Other	From year 1 onwards
7304.22.00.90	--- Other	From year 1 onwards
7304.23.00.90	--- Other	From year 1 onwards
7304.24.00.10	--- Unfinished drill pipe with yield strength less than 80,000 PSI and unworked pipe-end	From year 1 onwards
7304.29.00.10	--- Unfinished drill pipe with yield strength less than 80,000 PSI and	From year 1 onwards

HS Code (2012)	Product Description	Period
	unworked pipe-end	
7304.29.00.90	--- Other	From year 1 onwards
7305.11.00.00	-- Longitudinally submerged arc welded	From year 1 onwards
7305.19.90.00	--- Other	From year 1 onwards
7305.20.00.00	- Casing of a kind used in drilling for oil or gas	From year 1 onwards
7306.11.90.00	--- Other	From year 1 onwards
7306.19.10.00	--- Longitudinally electric resistance welded (ERW)	From year 1 onwards
7306.29.00.00	-- Other	From year 1 onwards
7306.40.90.00	-- Other	From year 1 onwards
7308.10.90.00	-- Other	From year 1 onwards
7308.20.19.00	--- Other	From year 1 onwards
7308.20.29.00	--- Other	From year 1 onwards
7308.40.90.00	-- Other	From year 1 onwards
7308.90.20.00	-- Prefabricated modular type joined by shear connectors	From year 1 onwards
7308.90.99.00	--- Other	From year 1 onwards
7310.10.90.90	--- Other	From year 1 onwards
7312.10.20.00	-- Plated or coated with brass and of a diameter not exceeding 3 mm	From year 1 onwards
7312.10.99.00	--- Other	From year 1 onwards
7318.13.00.00	-- Screw hooks and screw rings	From year 1 onwards
7323.93.10.00	--- Kitchenware	From year 1 onwards
7326.20.90.00	-- Other	From year 1 onwards
8415.10.90.00	-- Other	From year 1 onwards
8433.51.00.00	-- Combine harvester-threshers	From year 1 onwards
8516.60.10.00	-- Rice cookers	From year 1 onwards
8516.60.90.00	-- Other	From year 1 onwards
8527.21.00.00	-- Combined with sound recording or reproducing apparatus	From year 1 onwards
8544.19.00.90	--- Other	From year 1 onwards
8544.20.11.00	--- Insulated with rubber or plastics	From year 1 onwards
8544.20.19.00	--- Other	From year 1 onwards
8544.20.21.00	--- Insulated with rubber or plastics	From year 1 onwards
8701.10.11.00	--- For agricultural use	From year 1 onwards
8701.10.19.00	--- Other	From year 1 onwards
8701.10.91.00	--- For agricultural use	From year 1 onwards
8701.10.99.00	--- Other	From year 1 onwards
8703.22.99.00	----- Other	From year 1 onwards
8703.23.61.91	----- Two wheel drive (4x2) system	From year 1 onwards
8703.23.62.91	----- Two wheel drive (4x2) system	From year 1 onwards
8703.23.64.91	----- Two wheel drive (4x2) system	From year 1 onwards
8703.24.51.90	----- Other	From year 1 onwards
8703.24.59.90	----- Other	From year 1 onwards
8704.31.29.00	----- Other	From year 1 onwards

HS Code (2012)	Product Description	Period
8711.40.90.00	-- Other	From year 1 onwards
8712.00.20.00	- Bicycles designed to be ridden by children	From year 1 onwards
8714.10.20.00	-- Spokes and nipples	From year 1 onwards
8714.10.90.30	--- Wheel rims	From year 1 onwards
8714.10.90.50	--- Silencer (muffler) and parts thereof	From year 1 onwards

APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
 - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)¹; and
 - (b) **period** means the period of time during which Japan imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Japan.
2. For greater certainty, the nine-digit codes of the tariff classification number of Japan and their descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of Japan.

Tariff Line	Description	Period
081190.110	(1) Pineapples	From year 1 onwards
081190.210	(1) Pineapples	From year 1 onwards
110423.010	1 Intended for use in the manufacture of cornflakes	From year 1 onwards
110423.090	2 Other	From year 1 onwards
110620.200	- Other	From year 1 onwards
180632.220	(2) Other	From year 1 onwards
190110.219	B Other	From year 1 onwards
200490.120	(2) Other	From year 1 onwards
200490.211	- Asparagus	From year 1 onwards
200560.010	1 In airtight containers not more than 10 kg each including container	From year 1 onwards
200599.190	(2) Other	From year 1 onwards
200599.220	(2) Leguminous vegetables (poddled out)	From year 1 onwards
200599.919	(b) Other	From year 1 onwards
200599.999	(b) Other	From year 1 onwards
200799.111	- Jams	From year 1 onwards
200799.211	- Fruit purée and fruit pastes	From year 1 onwards
200799.221	- Fruit purée and fruit pastes	From year 1 onwards
200819.199	- Other	From year 1 onwards
200830.110	(1) In pulp form	From year 1 onwards
200830.190	(2) Other	From year 1 onwards
200830.290	(2) Other	From year 1 onwards
200897.211	A In pulp form	From year 1 onwards
200897.219	B Other	From year 1 onwards
200897.229	B Other	From year 1 onwards

¹ For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

Tariff Line	Description	Period
200899.100	1 Ume (fruit of Mume plum)	From year 1 onwards
200899.215	(b) Other	From year 1 onwards
200899.219	- Other	From year 1 onwards
200899.227	- Other	From year 1 onwards
200911.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200911.190	(2) Other	From year 1 onwards
200911.210	(1) Not more than 10 % by weight of sucrose	From year 1 onwards
200911.290	(2) Other	From year 1 onwards
200912.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200912.190	(2) Other	From year 1 onwards
200912.210	(1) Not more than 10 % by weight of sucrose	From year 1 onwards
200912.290	(2) Other	From year 1 onwards
200919.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200919.190	(2) Other	From year 1 onwards
200919.210	(1) Not more than 10 % by weight of sucrose	From year 1 onwards
200919.290	(2) Other	From year 1 onwards
200931.219	C Other	From year 1 onwards
200939.190	(2) Other	From year 1 onwards
200939.219	C Other	From year 1 onwards
200939.290	(2) Other	From year 1 onwards
200961.200	2 Other	From year 1 onwards
200969.210	(1) Not more than 10 % by weight of sucrose	From year 1 onwards
200971.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200971.190	(2) Other	From year 1 onwards
200989.111	A Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200989.119	B Other	From year 1 onwards
200989.123	- Other	From year 1 onwards
200989.129	B Other	From year 1 onwards
200990.111	A Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200990.121	A Not more than 10 % by weight of sucrose	From year 1 onwards
200990.129	B Other	From year 1 onwards
220720.100	1 Of an alcoholic strength by volume of 90 % vol or higher	From year 1 onwards
410441.122	- Other	From year 1 onwards
410441.212	-- Other	From year 1 onwards

Tariff Line	Description	Period
410441.219	-- Other	From year 1 onwards
410441.222	- Other	From year 1 onwards
410449.122	- Other	From year 1 onwards
410449.212	- Other	From year 1 onwards
410530.112	- Other	From year 1 onwards
410622.112	- Other	From year 1 onwards
410711.212	-- Other	From year 1 onwards
410711.219	-- Other	From year 1 onwards
410712.212	-- Other	From year 1 onwards
410712.219	-- Other	From year 1 onwards
410712.222	- Other	From year 1 onwards
410719.212	- Other	From year 1 onwards
410791.212	-- Other	From year 1 onwards
410791.222	- Other	From year 1 onwards
410792.212	-- Other	From year 1 onwards
410792.219	-- Other	From year 1 onwards
410792.222	- Other	From year 1 onwards
410799.212	- Other	From year 1 onwards
410799.222	- Other	From year 1 onwards
411200.212	- Other	From year 1 onwards
411310.212	- Other	From year 1 onwards
640320.022	-- Other	From year 1 onwards
640340.012	-- Other	From year 1 onwards
640340.022	-- Other	From year 1 onwards
640351.029	- Other	From year 1 onwards
640359.019	- Other	From year 1 onwards
640359.104	--- For men	From year 1 onwards
640359.105	--- For women	From year 1 onwards
640359.111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	From year 1 onwards
640359.119	-- Other	From year 1 onwards
640391.019	- Other	From year 1 onwards
640391.029	- Other	From year 1 onwards
640399.015	--- For men	From year 1 onwards
640399.016	--- For women	From year 1 onwards
640399.031	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	From year 1 onwards
640399.039	-- Other	From year 1 onwards
640399.029	- Other	From year 1 onwards
640419.119	- Other	From year 1 onwards
640420.119	- Other	From year 1 onwards
640420.222	- Other	From year 1 onwards
640590.112	- Other	From year 1 onwards
640590.122	- Other	From year 1 onwards

APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
 - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)¹; and
 - (b) **period** means the period of time during which Korea imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Korea.
2. For greater certainty, the 10-digit codes of the tariff classification number of Korea and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of Korea.

HSK 2014	Product Description	Period
0304.75.00.00	Alaska Pollack (<i>Theragra chalcogramma</i>)	From year 1 onwards
0304.83.10.00	Plaice	From year 1 onwards
0304.87.10.00	Bluefin tunas	From year 1 onwards
0304.87.90.00	Other	From year 1 onwards
0304.89.10.00	Of conger-eel	From year 1 onwards
0304.91.90.00	Other	From year 1 onwards
0304.99.10.00	Frozen fish surimi	From year 1 onwards
0305.51.00.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	From year 1 onwards
0305.59.30.00	Alaska pollack	From year 1 onwards
0307.19.30.00	Salted or in brine	From year 1 onwards
0307.59.90.00	Other	From year 1 onwards
0307.79.30.20	Baby clams	From year 1 onwards
0307.99.11.00	Adductors of shell fish	From year 1 onwards
0307.99.21.00	Adductors of shell fish	From year 1 onwards
0404.10.10.11	For feeding	From year 1 onwards
0404.10.21.21	For feeding	From year 1 onwards
0404.10.21.31	For feeding	From year 1 onwards
0404.10.21.91	For feeding	From year 1 onwards
0406.10.10.10	Mozzarella cheese	From year 1 onwards
0406.90.10.00	Cheddar cheese	From year 1 onwards
0507.90.11.10	In whole	From year 1 onwards
0507.90.11.90	Other	From year 1 onwards
0507.90.12.00	Antlers	From year 1 onwards
0710.29.00.00	Other	From year 1 onwards

¹ For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HSK 2014	Product Description	Period
0712.32.00.00	Wood ears (<i>Auricularia spp.</i>)	From year 1 onwards
0712.90.20.70	Taro stems	From year 1 onwards
0805.50.20.20	Citrus latifolia	From year 1 onwards
0811.90.90.00	Other	From year 1 onwards
0813.40.90.00	Other	From year 1 onwards
0902.30.00.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	From year 1 onwards
0902.40.00.00	Other black tea (fermented) and other partly fermented tea	From year 1 onwards
1206.00.00.00	Sunflower seeds, whether or not broken	From year 1 onwards
1212.21.20.90	Other	From year 1 onwards
2001.90.90.50	Rakkyo	From year 1 onwards
2003.10.40.00	Cultivated mushrooms (<i>Agaricus bisporus</i>)	From year 1 onwards
2005.51.90.00	Other	From year 1 onwards
2005.59.90.00	Other	From year 1 onwards
2005.91.00.00	Bamboo shoots	From year 1 onwards
2007.99.10.00	Jams, fruit jellies and marmalades	From year 1 onwards
2008.11.10.00	Peanut butter	From year 1 onwards
2008.19.20.00	Coconut	From year 1 onwards
2008.19.90.00	Other	From year 1 onwards
2008.99.90.00	Other	From year 1 onwards
2009.29.00.00	Other	From year 1 onwards
2103.20.10.00	Tomato ketchup	From year 1 onwards
2306.90.10.00	Of sesamum seeds	From year 1 onwards
2309.90.10.91	Of milk replacer	From year 1 onwards
2309.90.20.10	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	From year 1 onwards
2309.90.20.20	Chiefly on the basis of flavourings	From year 1 onwards
2309.90.20.99	Other	From year 1 onwards
2309.90.90.90	Other	From year 1 onwards
2815.20.00.00	Potassium hydroxide (caustic potash)	From year 1 onwards
2909.49.90.00	Other	From year 1 onwards
3304.99.10.00	Skin care cosmetics	From year 1 onwards
3824.90.71.00	Metal plating preparations	From year 1 onwards
3824.90.76.00	Liquid crystal preparations	From year 1 onwards
3824.90.90.90	Other	From year 1 onwards
3919.90.00.00	Other	From year 1 onwards
3920.99.90.90	Other	From year 1 onwards
3926.90.10.00	Parts for use in machinery and mechanical appliances	From year 1 to year 19
4411.94.90.00	Other	From year 1 onwards
4412.94.10.00	Blockboard	From year 1 onwards
4412.94.20.00	Laminboard	From year 1 onwards

HSK 2014	Product Description	Period
4412.99.10.11	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	From year 1 onwards
4412.99.10.31	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	From year 1 onwards
6907.10.10.00	Of porcelain or china	From year 1 onwards
6907.10.90.00	Other	From year 1 onwards
6908.90.10.00	Of porcelain or china	From year 1 onwards
6910.10.30.00	Water closet pans	From year 1 onwards
6914.90.10.00	Flower-pots	From year 1 onwards
6914.90.90.00	Other	From year 1 onwards
7007.19.10.00	Not more than 8 mm in thickness	From year 1 onwards
7007.21.10.00	Not more than 12 mm in total thickness, including film thickness	From year 1 to year 19
7008.00.00.00	Multiple-walled insulating units of glass	From year 1 onwards
8404.90.90.00	Other	From year 1 onwards
8406.81.30.00	Of an output exceeding 300 MW	From year 1 onwards
8406.90.90.00	Other	From year 1 onwards
8408.90.90.30	Internal combustion engines for heading 84.29	From year 1 onwards
8409.91.10.00	For vehicles of Chapter 87	From year 1 onwards
8409.99.20.00	For vehicles of Chapter 87	From year 1 onwards
8411.82.90.90	Other	From year 1 onwards
8411.99.90.00	Other	From year 1 onwards
8413.81.90.00	Other	From year 1 onwards
8414.59.90.00	Other	From year 1 onwards
8414.80.92.30	Of a power not less than 373 kW	From year 1 onwards
8454.20.00.00	Ingot moulds and ladles	From year 1 onwards
8454.30.10.10	Die-casting machines	From year 1 onwards
8467.29.00.00	Other	From year 1 onwards
8477.10.20.00	For plastic-industry	From year 1 onwards
8477.80.00.00	Other machinery	From year 1 onwards
8479.50.90.00	Other	From year 1 onwards
8479.89.90.92	Surface mount machines for electronic parts	From year 1 onwards
8479.89.90.99	Other	From year 1 onwards
8479.90.90.90	Other	From year 1 onwards
8483.40.90.90	Other	From year 1 onwards
8537.10.20.00	Control panels	From year 1 onwards
8702.90.20.10	New	From year 1 onwards
8703.90.90.00	Other	From year 1 onwards
9001.20.00.00	Sheets and plates of polarising material	From year 1 onwards

APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
 - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)¹; and
 - (b) **period** means the period of time during which the Philippines imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by the Philippines.
2. For greater certainty, the eight-digit codes of the tariff classification number of the Philippines and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of the Philippines.
3. Tariff lines subject to tariff differentials in relation to India, an original RCEP participating country, including any additional requirements, shall be incorporated in this Appendix upon accession of India pursuant to paragraph 5 of Article 20.9 (Accession).

AHTN Code	Product Description	Period
0711.90.10	-- Sweet corn	From year 1 onwards
0711.90.20	-- Chillies (fruits of genus <i>Capsicum</i>)	From year 1 onwards
0711.90.40	-- Onions, preserved by sulphur dioxide gas	From year 1 onwards
0711.90.50	-- Onions, preserved other than by sulphur dioxide gas	From year 1 onwards
0711.90.60	-- Other, preserved by sulphur dioxide gas	From year 1 onwards
0711.90.90	-- Other	From year 1 onwards
3506.91.00	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	From year 1 to year 14
3506.99.00	-- Other	From year 1 onwards
4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	From year 1 to year 14
4010.32.00	-- Endless transmission belts of	From year 1 to year 14

¹ For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

AHTN Code	Product Description	Period
	trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	From year 1 to year 14
4014.90.40	-- Stoppers for pharmaceutical use	From year 1 to year 14
4016.91.10	--- Mats	From year 1 to year 14
4016.91.20	--- Tiles	From year 1 to year 14
4016.91.90	--- Other	From year 1 to year 14
4016.99.15	---- For vehicles of heading 87.09, 87.13, 87.15 or 87.16	From year 1 to year 14
4016.99.16	---- Bicycle mudguards	From year 1 to year 14
4016.99.17	---- Bicycle parts	From year 1 to year 14
4016.99.18	---- Other bicycle accessories	From year 1 to year 14
4016.99.19	---- Other	From year 1 to year 14
4016.99.20	--- Parts and accessories of rotocutes of heading 88.04	From year 1 to year 14
4016.99.30	--- Rubber bands	From year 1 to year 14
4016.99.40	--- Wall tiles	From year 1 to year 14
4016.99.91	---- Table coverings	From year 1 to year 14
4016.99.99	---- Other	From year 1 to year 14
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	From year 1 to year 14
7007.11.10	--- Suitable for vehicles of Chapter 87	From year 1 to year 14
7118.10.10	-- Silver coin	From year 1 to year 14
7118.10.90	-- Other	From year 1 to year 14
7320.90.10	-- Suitable for use on motor vehicles	From year 1 to year 14
8414.59.20	---- Explosion-proof air fans, of a kind used in underground mining	From year 1 to year 14
8414.59.30	---- Blowers	From year 1 to year 14
8414.59.41	----- With protective screen	From year 1 to year 14
8414.59.49	----- Other	From year 1 to year 14
8414.59.50	---- Blowers	From year 1 to year 14
8414.59.91	----- With protective screen	From year 1 to year 14
8414.59.99	----- Other	From year 1 to year 14
8415.82.31	---- Of an output not exceeding 26.38 kW	From year 1 to year 14
8415.82.39	---- Other	From year 1 to year 14
8415.82.91	---- Of an output not exceeding 26.38 kW	From year 1 to year 14
8415.82.99	---- Other	From year 1 to year 14

APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
 - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)¹; and
 - (b) **period** means the period of time during which Thailand imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Thailand.
2. For greater certainty, the eight-digit codes of the tariff classification number and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of Thailand.
3. Tariff lines subject to tariff differentials in relation to India, an original RCEP participating country, including any additional requirements, shall be incorporated in this Appendix upon accession of India pursuant to paragraph 5 of Article 20.9 (Accession).

HS Code (2012)	Product Description	Period
0304.81.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	From year 1 onwards
0304.89.00	-- Other	From year 1 onwards
0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	From year 1 onwards
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	From year 1 onwards
1101.00.10	- Wheat flour	From year 1 onwards
2002.90.10	-- Tomato paste	From year 1 onwards
2002.90.20	-- Tomato powder	From year 1 onwards
2002.90.90	-- Other	From year 1 onwards
2008.99.90	--- Other	From year 1 onwards

¹ For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HS Code (2012)	Product Description	Period
2009.89.99	---- Other	From year 1 onwards
2309.10.10	-- Containing meat	From year 1 onwards
2309.10.90	-- Other	From year 1 onwards
3502.11.00	-- Dried	From year 1 onwards
3502.19.00	-- Other	From year 1 onwards
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	From year 1 onwards
4011.20.10	-- Of a width not exceeding 450 mm	From year 1 onwards
4011.20.90	-- Other	From year 1 onwards
4011.40.00	- Of a kind used on motorcycles	From year 1 onwards
4823.90.30	-- Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	From year 1 onwards
7009.10.00	- Rear-view mirrors for vehicles	From year 1 onwards
7009.91.00	-- Unframed	From year 1 onwards
7009.92.00	-- Framed	From year 1 onwards
7208.27.10	--- Of a thickness of less than 2 mm	From year 1 onwards
7208.27.90	--- Other	From year 1 onwards
7208.38.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	From year 1 onwards
7209.15.00	-- Of a thickness of 3 mm or more	From year 1 onwards
7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	From year 1 onwards
7209.17.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	From year 1 onwards
7209.18.10	--- Tin-mill blackplate	From year 1 onwards
7209.18.99	---- Other	From year 1 onwards
7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	From year 1 onwards
7209.90.90	-- Other	From year 1 onwards
7210.12.10	--- Containing by weight 0.6% or more of carbon	From year 1 onwards
7210.12.90	--- Other	From year 1 onwards
7211.13.90	--- Other	From year 1 onwards
7211.19.29	---- Other	From year 1 onwards
7211.23.20	--- Hoop and strip, of a width not exceeding 400 mm	From year 1 onwards
7211.23.90	--- Other	From year 1 onwards
7211.29.20	--- Hoop and strip, of a width not exceeding 400 mm	From year 1 onwards
7211.29.90	--- Other	From year 1 onwards
7212.20.90	-- Other	From year 1 onwards
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	From year 1 onwards
7213.91.10	--- Of a kind used for producing soldering sticks	From year 1 onwards
7213.91.90	--- Other	From year 1 onwards
7213.99.10	--- Of a kind used for producing	From year 1 onwards

HS Code (2012)	Product Description	Period
	soldering sticks	
7214.10.19	- - - Other	From year 1 onwards
7219.31.00	- - Of a thickness of 4.75 mm or more	From year 1 onwards
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	From year 1 onwards
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	From year 1 onwards
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	From year 1 onwards
7219.35.00	- - Of a thickness of less than 0.5 mm	From year 1 onwards
7219.90.00	- Other	From year 1 onwards
7220.20.10	- - Hoop and strip, of a width not exceeding 400 mm	From year 1 onwards
7220.20.90	- - Other	From year 1 onwards
7220.90.10	- - Hoop and strip, of a width not exceeding 400 mm	From year 1 onwards
7220.90.90	- - Other	From year 1 onwards
7306.30.90	- - Other	From year 1 onwards
7306.90.90	- - Other	From year 1 onwards
7409.19.00	- - Other	From year 1 onwards
8413.30.12	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	From year 1 onwards
8413.30.19	- - - Other	From year 1 onwards
8413.30.21	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	From year 1 onwards
8413.30.29	- - - Other	From year 1 onwards
8413.30.92	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	From year 1 onwards
8413.30.99	- - - Other	From year 1 onwards
8413.70.41	- - - With inlet diameter not exceeding 200 mm	From year 1 onwards
8413.70.49	- - - Other	From year 1 onwards
8413.70.51	- - - With an inlet diameter not exceeding 200 mm	From year 1 onwards
8413.70.59	- - - Other	From year 1 onwards
8413.70.91	- - - With an inlet diameter not exceeding 200 mm	From year 1 onwards
8413.70.99	- - - Other	From year 1 onwards
8414.30.20	- - Of a kind used for automotive air conditioners	From year 1 onwards
8414.30.30	- - Other, sealed units for air conditioning machines	From year 1 onwards
8414.30.90	- - Other	From year 1 onwards
8414.59.30	- - - - Blowers	From year 1 onwards

HS Code (2012)	Product Description	Period
8414.59.49	----- Other	From year 1 onwards
8415.20.10	-- Of an output not exceeding 26.38 kW	From year 1 onwards
8418.10.10	-- Household type	From year 1 onwards
8418.50.19	--- Other	From year 1 onwards
8421.39.20	--- Air purifiers	From year 1 onwards
8421.39.90	--- Other	From year 1 onwards
8428.10.10	-- Passenger lifts	From year 1 onwards
8428.10.21	--- Of a kind used in buildings	From year 1 onwards
8428.10.29	--- Other	From year 1 onwards
8428.10.90	-- Skip hoists	From year 1 onwards
8450.90.10	-- Of machines of subheading 8450.20.00	From year 1 onwards
8450.90.20	-- Of machines of subheading 8450.11, 8450.12.00 or 8450.19	From year 1 onwards
8483.40.30	-- For machinery of heading 84.29 or 84.30	From year 1 onwards
8507.40.90	-- Other	From year 1 onwards
8507.50.00	- Nickel-metal hydride	From year 1 onwards
8507.80.99	--- Other	From year 1 onwards
8511.50.21	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	From year 1 onwards
8511.50.31	--- For engines of vehicles of heading 87.01	From year 1 onwards
8511.50.32	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	From year 1 onwards
8511.50.33	--- For engines of vehicles of heading 87.05	From year 1 onwards
8511.50.91	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	From year 1 onwards
8516.60.10	-- Rice cookers	From year 1 onwards
8518.29.90	--- Other	From year 1 onwards

APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
 - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, mutatis mutandis, under Article 3.5 (Calculation of Regional Value Content)¹; and
 - (b) **period** means the period of time during which Viet Nam imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Viet Nam.
2. For greater certainty, the eight-digit codes of the tariff classification number of Viet Nam and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of Viet Nam.

HS Code (2012)	Product Description	Period
0207.11.00	-- Not cut in pieces, fresh or chilled	From year 1 onwards
0207.12.00	-- Not cut in pieces, frozen	From year 1 onwards
0207.13.00	-- Cuts and offal, fresh or chilled	From year 1 onwards
0207.25.00	-- Not cut in pieces, frozen	From year 1 onwards
0207.26.00	-- Cuts and offal, fresh or chilled	From year 1 onwards
0207.51.00	-- Not cut in pieces, fresh or chilled	From year 1 onwards
0207.52.00	-- Not cut in pieces, frozen	From year 1 onwards
0207.60.00	- Of guinea fowls	From year 1 onwards
0901.21.10	--- Unground	From year 1 onwards
0901.21.20	--- Ground	From year 1 onwards
0902.40.10	-- Leaves	From year 1 onwards
0902.40.90	-- Other	From year 1 onwards
0903.00.00	Maté	From year 1 onwards
1005.90.10	-- Popcorn	From year 1 onwards
1602.32.10	--- Chicken curry, in airtight containers	From year 1 onwards
1602.90.10	-- Mutton curry, in airtight containers	From year 1 onwards
1603.00.10	- Of chicken, with herbs	From year 1 onwards
1603.00.20	- Of chicken, without herbs	From year 1 onwards
1603.00.30	- Other, with herbs	From year 1 onwards
1603.00.90	- Other	From year 1 onwards
1604.12.90	--- Other	From year 1 onwards
1604.14.11	---- Tunas	From year 1 onwards
1604.14.90	--- Other	From year 1 onwards

¹ For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HS Code (2012)	Product Description	Period
1604.16.10	--- In airtight containers	From year 1 onwards
1604.16.90	--- Other	From year 1 onwards
1604.17.90	--- Other	From year 1 onwards
1604.19.90	--- Other	From year 1 onwards
1604.20.93	--- Frozen minced fish, boiled or steamed	From year 1 onwards
1604.31.00	-- Caviar	From year 1 onwards
1604.32.00	-- Caviar substitutes	From year 1 onwards
1605.10.10	-- In airtight containers	From year 1 onwards
1605.10.90	-- Other	From year 1 onwards
1605.21.10	--- Shrimp paste	From year 1 onwards
1605.21.90	--- Other	From year 1 onwards
1605.29.10	--- Shrimp paste	From year 1 onwards
1605.29.90	--- Other	From year 1 onwards
1605.30.00	- Lobster	From year 1 onwards
1605.40.00	- Other crustaceans	From year 1 onwards
2009.41.00	-- Of a Brix value not exceeding 20	From year 1 onwards
2009.49.00	-- Other	From year 1 onwards
2203.00.10	- Stout or porter	From year 1 onwards
2203.00.90	- Other, including ale	From year 1 onwards
2204.10.00	- Sparkling wine	From year 1 onwards
2204.21.11	---- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.21.13	---- Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	From year 1 onwards
2204.21.14	---- Of an alcoholic strength by volume exceeding 23% vol	From year 1 onwards
2204.21.21	---- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.21.22	---- Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2204.29.11	---- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.29.13	---- Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	From year 1 onwards
2204.29.14	---- Of an alcoholic strength by volume exceeding 23% vol	From year 1 onwards
2204.29.21	---- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.29.22	---- Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2204.30.10	-- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.30.20	-- Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2205.10.10	-- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2205.10.20	-- Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2205.90.10	-- Of an alcoholic strength by	From year 1 onwards

HS Code (2012)	Product Description	Period
	volume not exceeding 15% vol	
2205.90.20	-- Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2206.00.10	- Cider or perry	From year 1 onwards
2206.00.30	- Toddy	From year 1 onwards
2206.00.40	- Shandy	From year 1 onwards
2206.00.91	-- Other rice wine (including medicated rice wine)	From year 1 onwards
2206.00.99	-- Other	From year 1 onwards
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	From year 1 onwards
2207.20.90	-- Other	From year 1 onwards
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	From year 1 onwards
3816.00.10	- Refractory cements	From year 1 onwards
3816.00.90	- Other	From year 1 onwards
3824.40.00	- Prepared additives for cements, mortars or concretes	From year 1 onwards
3904.10.92	--- In powder form	From year 1 onwards
3904.10.99	--- Other	From year 1 onwards
6810.91.00	-- Prefabricated structural components for building or civil engineering	From year 1 onwards
6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	From year 1 onwards
6902.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	From year 1 onwards
6902.90.00	- Other	From year 1 onwards
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	From year 1 onwards
7006.00.90	- Other	From year 1 onwards
7013.10.00	- Of glass-ceramics	From year 1 onwards
7013.22.00	-- Of lead crystal	From year 1 onwards
7013.28.00	-- Other	From year 1 onwards
7013.33.00	-- Of lead crystal	From year 1 onwards
7013.37.00	-- Other	From year 1 onwards
7013.42.00	-- Of glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0°C to 300°C	From year 1 onwards
7318.15.00	-- Other screws and bolts, whether or not with their nuts or washers	From year 1 onwards
7318.19.00	-- Other	From year 1 onwards

HS Code (2012)	Product Description	Period
7318.29.00	-- Other	From year 1 onwards
8408.20.23	---- Of a cylinder capacity exceeding 3,500 cc	From year 1 onwards
8483.40.90	-- Other	From year 1 onwards
8525.80.10	-- Web cameras	From year 1 onwards
8525.80.40	-- Television cameras	From year 1 onwards
8528.59.10	--- Colour	From year 1 onwards
8711.30.10	-- Motocross motorcycles	From year 1 onwards
8711.30.30	-- Other, Completely Knocked Down	From year 1 onwards
8711.30.90	-- Other	From year 1 onwards
8711.40.10	-- Motocross motorcycles	From year 1 onwards
8711.40.20	-- Other, Completely Knocked Down	From year 1 onwards
8711.40.90	-- Other	From year 1 onwards
8711.50.20	-- Completely Knocked Down	From year 1 onwards
8711.50.90	-- Other	From year 1 onwards



BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

ANNEX 2

APPLICATION FORM

(APPROVED EXPORTER UNDER REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP) AGREEMENT)

NAME OF EXPORTER:		
ADDRESS:		
BOC REGISTRATION NUMBER:		
CONTACT DETAILS:		
Telephone Number:	Mobile Number:	
Fax Number:	E-mail Address:	
CATEGORY: (Please check appropriate box) <input type="checkbox"/> Manufacturer / Producer <input type="checkbox"/> Trader		
List of Approved Originating Goods for Export to RCEP Parties		
HS Code	Description	Origin Criteria

 Applicant's Name and Signature

 Date Signed

Unique reference number: REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT (RCEP) <h2 style="text-align: center;">DECLARATION OF ORIGIN</h2>							
1. EXPORTER	Name:						
	Address:						
	Approved Exporter Authorization Code:						
2. PRODUCER (if known)	Name:				3. IMPORTER or CONSIGNEE	Name:	
	Address:					Address:	
4. ITEM NUMBER	5. DESCRIPTION OF GOODS	6. HS CODE OF THE GOODS (6 digit-level)	7. ORIGIN CONFERRING CRITERION	8. RCEP COUNTRY OF ORIGIN	9. QUANTITY (Gross weight or other measurement), and FOB VALUE (where RVC is applied)	10. INVOICE NUMBER(S) and DATE OF INVOICE(S)	
11. REMARKS							
12. DECLARATION							
The undersigned hereby declares that the above details and statements are correct and that the goods covered in this Declaration comply with the requirements specified for these goods in the Regional Comprehensive Economic Partnership Agreement. These goods are exported to:							
..... (importing country)							
..... (Name and signature of authorized signatory)							
13. BACK-TO-BACK DECLARATION OF ORIGIN (if applicable)							
Original proof of origin			Reference number:				
			Date:				
RCEP country of origin of the first exporting Party:							
Approved exporter authorization code of the first exporting Party (if applicable):							

Explanatory Note

1. **EXPORTER AND CONSIGNEE/IMPORTER:** Provide details of the exporter of the goods (name, address and approved exporter authorization code) and consignee/importer (name and address) in Box 1 and Box 3, respectively.
2. **PRODUCER:** Provide the details of the producer of the goods (name and address) in Box 2, if known. In case of multiple producers, indicate "SEE BOX 5" in Box 2 and provide the details in Box 5 for each item. If the producer wishes the information to be confidential, it is acceptable to state "CONFIDENTIAL", however, the producer information may be available to the competent authority or authorized body upon request. In case the details of the producer are unknown, it is acceptable to state "NOT AVAILABLE".
3. **DESCRIPTION OF GOODS:** The description of each good in Box 5 should be sufficiently detailed to enable the products to be identified by the customs officer examining them.
4. **HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (HS):** The HS should be at the 8-digit level of the exported product and based on the transposed Product-Specific Rules as adopted by the RCEP Joint Committee in accordance with Article 3.34 of Chapter 3 of the Agreement.
5. **ORIGIN CONFERRING CRITERIA:** For the goods that meet the origin conferring criteria, the exporter should indicate in Box 7 of this Form, the origin conferring criteria met, in the manner shown in the following table:

Origin conferring criteria	Insert in Box 7
(a) Goods wholly obtained or produced satisfying Article 3.2(a) of Chapter 3 of the Agreement	WO
(b) Goods produced exclusively from originating materials satisfying Article 3.2(b) of Chapter 3 of the Agreement	PE
(c) Goods produced using non-originating materials provided that the goods satisfy the Product-Specific Rules which was transposed in accordance with Article 3.34 of Chapter 3 of the Agreement: - Change in Tariff Classification - Regional Value Content - Chemical Reaction	CTC RVC CR
(d) Goods comply with Article 3.4 of Chapter 3 of the Agreement	ACU
(e) Goods comply with Article 3.7 of Chapter 3 of the Agreement	DMI

6. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT QUALIFIES IN ITS OWN RIGHT:** It should be noted that all the goods in a consignment qualifies separately in their own right.
7. **RCEP COUNTRY OF ORIGIN:** The RCEP country of origin should be indicated separately for each good in the manner shown in the following table:

Circumstances	Insert in Box 8 – RCEP country of origin
(a) Goods are in Appendix to Annex 1 of the importing Party but do not meet the additional requirement specified in the Appendix to Annex 1 i.e. a Domestic Value Addition of 20% (DV20). (b) Goods that are not in the Appendix to Annex 1 of the importing Party, are produced exclusively from originating materials in accordance with Article 3.2(b) of Chapter 3 of the Agreement but are not processed beyond minimal operations set out in Article 2.6.5 of Chapter 2 of the Agreement in the exporting Party.	Indicate the name of the Party that contributed the highest value of originating materials used in the production of that good in the exporting Party in accordance with Article 2.6.4.
IN ALL OTHER CIRCUMSTANCES, including (c) Goods are in Appendix to Annex 1 of the importing Party and meet the additional requirement specified in Appendix to Annex 1 i.e. a Domestic Value Addition of 20% (DV20). (d) Goods are wholly obtained or produced in accordance with Article 3.2(a) of Chapter 3 of the Agreement (e) Goods that are not in the Appendix to Annex 1 of the Importing Party and satisfy the Product-Specific Rules, which was transposed in accordance with Article 3.34 of Chapter 3 of the Agreement, in accordance with Article 3.2(c) of Chapter 3 of the Agreement. (f) Goods that are not in the Appendix to Annex 1 of the Importing Party, are produced exclusively from originating materials in accordance with Article 3.2(b) and are processed beyond minimal operations set out in Article 2.6.5 of Chapter 2 of the Agreement in the exporting Party.	Indicate the name of the exporting Party

Notes: Notwithstanding the above, under paragraph 6 of Article 2.6 of Chapter 2 of the Agreement the importer is allowed to make a claim for preferential tariff treatment at either:

- the highest rate of customs duty the importing Party applies to the same originating good from any of the Parties contributing originating materials used in the production of such good, (Article 2.6.8(a)), or
- the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties (Article 2.6.8(b)).

When the RCEP country of origin cannot be ascertained, based on the information provided by the exporter/producer and importer, indicate the name of the Party with the highest rate of customs duty followed by "*" if the Article 2.6.6(a) of Chapter 2 of the Agreement is being used or "***" if the Article 2.6.6(b) of Chapter 2 of the Agreement is being used. For example: Australia * or Indonesia **.

8. **FOB VALUE:** The FOB value in Box 9 only needs to be provided when the Regional Value Content criterion is applied in determining the originating status of goods.
9. **INVOICES:** Indicate the invoice number and date in Box 10. If multiple invoices are used, indicate the invoice number and date for each item. The invoice is the one issued for the importation of the good into the importing Party. In cases where invoices used for the importation are not issued by the exporter or producer, in accordance with Article 3.20 of Chapter 3 of the Agreement, indicate "Third-party invoicing" and the name and country of the company issuing the invoice should be provided in Box 11.
10. **BACK-TO-BACK DECLARATION OF ORIGIN:** In the case of a back-to back Declaration of Origin issued in accordance with Article 3.18 of Chapter 3 of the Agreement, the original Proof of Origin reference number, date of issuance, issuing country, RCEP country of origin of the first exporting Party, and, if applicable, approved exporter authorization code of the first exporting Party should be provided in Box 13.
11. **REMARKS:** Box 11 should only be filled out when necessary and contain information including as specified in Paragraph 9 of this Explanatory Note.

CHAPTER 2

TRADE IN GOODS

SECTION A

GENERAL PROVISIONS AND MARKET ACCESS FOR GOODS

Article 2.1: Definitions

For the purposes of this Chapter:

- (a) **consular transactions** means any requirements that goods of a Party intended for export to the territory of another Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation;
- (b) **customs duties** means any customs or import duty and a charge of any kind imposed in connection with the importation of a good, but does not include any:
 - (i) charge equivalent to an internal tax imposed consistently with paragraph 2 of Article III of GATT 1994;
 - (ii) anti-dumping or countervailing duty applied consistently with Article VI of GATT 1994, the AD Agreement, and the SCM Agreement; or
 - (iii) fees or other charges commensurate with the cost of services rendered;
- (c) **customs value of goods** means the value of goods for the purposes of levying *ad valorem* customs duties on imported goods;
- (d) **duty-free** means free of customs duty;
- (e) **import licensing procedure** means an administrative procedure requiring the submission of an application or

other documentation, other than that generally required for customs clearance purposes, to the relevant administrative body of the importing Party as a prior condition for importation into the territory of the importing Party; and

- (f) **originating good** means a good that qualifies as an originating good in accordance with Chapter 3 (Rules of Origin).

Article 2.2: Scope

Except as otherwise provided in this Agreement, this Chapter shall apply to trade in goods among the Parties.

Article 2.3: National Treatment on Internal Taxation and Regulation

Each Party shall accord national treatment to the goods of the other Parties in accordance with Article III of GATT 1994. To this end, Article III of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 2.4: Reduction or Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, each Party shall reduce or eliminate its customs duties on originating goods of other Parties in accordance with its Schedule in Annex I (Schedules of Tariff Commitments).
2. For greater certainty, in accordance with the WTO Agreement, originating goods of other Parties shall be eligible, at the time of importation, for the most-favoured-nation applied rate of customs duty for those goods in a Party, where that rate is lower than the rate of customs duty provided for in that Party's Schedule in Annex I (Schedules of Tariff Commitments). Subject to its laws and regulations, each Party shall provide that an importer may apply for a refund of any excess duty paid for a good if the importer did not make a claim for the lower rate at the time of importation.
3. Further to subparagraph 1(b) of Article 4.5 (Transparency), each Party shall make publicly available any amendments to its most-favoured-nation applied rate of customs duty, and the latest

customs duty to be applied in accordance with paragraph 1, as soon as practicable but not later than the date of the application.

Article 2.5: Acceleration of Tariff Commitments¹

1. Nothing in this Agreement shall preclude the Parties from amending this Agreement in accordance with Article 20.4 (Amendments), to accelerate or improve the tariff commitments set out in their Schedules in Annex I (Schedules of Tariff Commitments).
2. Two or more Parties² may, based on mutual consent, consult on the acceleration or improvement of tariff commitments set out in their Schedules in Annex I (Schedules of Tariff Commitments). An agreement to accelerate or improve the tariff commitments between these Parties shall be implemented through a modification to their Schedules in Annex I (Schedules of Tariff Commitments) in accordance with Article 20.4 (Amendments). Any such acceleration or improvement of tariff commitments shall be extended to all Parties.
3. A Party may, at any time, unilaterally accelerate or improve its tariff commitments set out in its Schedule in Annex I (Schedules of Tariff Commitments). Any such acceleration or improvement of its tariff commitment shall be extended to all Parties. Such Party shall inform the other Parties as early as practicable before the new preferential rate of customs duty takes effect.
4. For greater certainty, following a Party's unilateral acceleration or improvement of its tariff commitments referred to in paragraph 3, that Party may raise its preferential customs duty to a level not exceeding the preferential rate of customs duty set out in its Schedule in Annex I (Schedules of Tariff Commitments) for the relevant year. Such Party shall inform the other Parties of the date from which the new preferential rate of customs duty takes effect, as early as practicable before such date.

¹ For greater certainty, this Article shall apply only to tariff commitments under this Agreement.

² For the purposes of this paragraph, "two or more Parties" means some of, but not all of, the Parties.

Article 2.6 Tariff Differentials

1. All originating goods subject to tariff differentials³ shall be eligible for preferential tariff treatment applicable to the originating goods of an exporting Party pursuant to the importing Party's tariff commitments set out in its Schedule in Annex I (Schedules of Tariff Commitments) at the time of importation, provided that the exporting Party is the RCEP country of origin.
2. The RCEP country of origin for an originating good shall be the Party where the good acquired its originating status in accordance with Article 3.2 (Originating Goods). With regard to subparagraph (b) of Article 3.2 (Originating Goods), the RCEP country of origin for an originating good shall be the exporting Party, provided that the production process, other than the minimal operations set out in paragraph 5, for that originating good occurred in that exporting Party.
3. Notwithstanding paragraph 2, for an originating good identified by an importing Party in its Appendix to its Schedule in Annex I (Schedules of Tariff Commitments), the RCEP country of origin shall be the exporting Party, provided that the good meets the additional requirement specified in that Appendix.
4. In the event that the exporting Party of an originating good is not established to be the RCEP country of origin in accordance with paragraphs 2 and 3, the RCEP country of origin for that originating good shall be the Party that contributed the highest value of originating materials used in the production of that good in the exporting Party. In that case, that originating good shall be eligible for preferential tariff treatment applicable to that originating good of the RCEP country of origin.
5. For the purposes of paragraph 2, a "minimal operation" is any operation set out below:
 - (a) preserving operations to ensure that the good remains in good condition for the purposes of transport or storage;
 - (b) packaging or presenting goods for transportation or sale;

³ The Parties understand that "tariff differentials" refers to different tariff treatment that an importing Party applies for the same originating good.

- (c) simple⁴ processes, consisting of sifting, screening, sorting, classifying, sharpening, cutting, slitting, grinding, bending, coiling, or uncoiling;
 - (d) affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging;
 - (e) mere dilution with water or another substance that does not materially alter the characteristics of the good;
 - (f) disassembly of products into parts;
 - (g) slaughtering⁵ of animals;
 - (h) simple painting and polishing operations;
 - (i) simple peeling, stoning, or shelling;
 - (j) simple mixing of goods, whether or not of different kinds;
or
 - (k) any combination of two or more operations referred to in subparagraphs (a) through (j).
6. Notwithstanding paragraphs 1 and 4, the importing Party shall allow an importer to make a claim for preferential tariff treatment at either:
- (a) the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties contributing originating materials used in the production of such good, provided that the importer is able to prove such a claim. For greater certainty, originating materials refer only to those originating materials taken into account in the claim for originating status of the final good; or
 - (b) the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties.

⁴ For the purposes of this paragraph, "simple" describes an activity which does not need special skills, or machines, apparatus, or equipment especially produced or installed for carrying out the activity.

⁵ For the purposes of this paragraph, "slaughtering" means the mere killing of animals.

7. Notwithstanding Article 20.8 (General Review), the Parties shall commence a review of this Article within two years of the date of entry into force of this Agreement and, thereafter, every three years or as agreed among the Parties to reduce or eliminate the requirements of this Article and the number of tariff lines and conditions provided in a Party's Appendix to its Schedule in Annex I (Schedules of Tariff Commitments).
8. Notwithstanding paragraph 7, with respect to its Appendix to its Schedule in Annex I (Schedules of Tariff Commitments), a Party reserves the right to make amendments to its Appendix, including the additional requirement in this Appendix, in case of accession by another State or separate customs territory to this Agreement. Such amendments shall be subject to the agreement of all Parties and shall enter into force in accordance with Article 20.4 (Amendments) and Article 20.9 (Accession).

Article 2.7: Classification of Goods

The classification of goods in trade among the Parties shall be in conformity with the Harmonized System.

Article 2.8: Customs Valuation

For the purposes of determining the customs value of goods traded among the Parties, Article VII of GATT 1994, and Part I and the Interpretative Notes of Annex I of the Customs Valuation Agreement shall apply, *mutatis mutandis*.

Article 2.9: Goods in Transit

Each Party shall continue to facilitate customs clearance of goods in transit from or to another Party in accordance with paragraph 3 of Article V of GATT 1994 and the relevant provisions of the Trade Facilitation Agreement.

Article 2.10: Temporary Admission of Goods

1. Each Party shall allow, as provided for in its laws and regulations, goods to be brought into its customs territory conditionally

relieved, totally or partially, from payment of import duties and taxes, if such goods:

- (a) are brought into its customs territory for a specific purpose;
 - (b) are intended for re-exportation within a specific period; and
 - (c) have not undergone any change, except normal depreciation and wastage due to the use made of them.
2. Each Party shall, on request of the person concerned and for reasons its customs authority considers valid, extend the time limit for duty-free temporary admission provided for in paragraph 1 beyond the period initially fixed.
3. No Party shall condition the duty-free temporary admission of a good provided for in paragraph 1, other than to require that the good:
- (a) be used solely by or under the personal supervision of a national or resident of another Party in the exercise of the business activity, trade, profession, or sport of that person;
 - (b) not be sold or leased while in its territory;
 - (c) be accompanied by a security or guarantee in an amount no greater than the customs duties, taxes, fees, and charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;
 - (d) be capable of identification when imported and exported;
 - (e) be exported on the departure of the person referred to in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, unless extended;
 - (f) be admitted in no greater quantity than is reasonable for its intended use; and
 - (g) be otherwise admissible into the Party's territory under its laws and regulations.
4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good, in addition to

any other charges or penalties provided for in its laws and regulations.

5. Each Party shall permit a good temporarily admitted under this Article to be re-exported through a customs port⁶ other than that through which it was admitted.

Article 2.11: Temporary Admission for Containers and Pallets

1. Each Party, as provided for in its laws and regulations, or the provisions of the related international agreements to which it is party, shall grant duty-free temporary admission for containers and pallets, regardless of their origin, in use or to be used in the shipment of goods in international traffic.

(a) For the purposes of this Article, "container" means an article of transport equipment (lift-van, movable tank, or other similar structure):

- (i) fully or partially enclosed to constitute a compartment intended for containing goods;
- (ii) of a permanent character and accordingly strong enough to be suitable for repeated use;
- (iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading;
- (iv) designed for ready handling, particularly when being transferred from one mode of transport to another;
- (v) designed to be easy to fill and to empty; and
- (vi) having an internal volume of one cubic metre or more.

"Container" shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. "Container" shall not include vehicles, accessories or spare parts of vehicles, or packaging or

⁶ For Lao PDR, "customs port" means an international customs port.

pallets. "Demountable bodies" shall be regarded as containers.

- (b) For the purposes of this paragraph, "pallet" means a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure.

2. Subject to Chapter 8 (Trade in Services) and Chapter 10 (Investment), in respect of containers granted temporary admission pursuant to paragraph 1:⁷

- (a) each Party shall allow a container used in international traffic that enters its territory from the territory of another Party to exit its territory on any route that is reasonably related to the economic and prompt departure of such container;⁸
- (b) no Party shall require any security or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a container;
- (c) no Party shall condition the release of any security that it imposes in respect of the entry of a container into its territory on the container's exit through any particular port of departure; and
- (d) no Party shall require that the carrier bringing a container from the territory of another Party into its territory be the same carrier that takes the container to the territory of another Party.

⁷ For greater certainty, nothing in this paragraph shall affect the right of a Party to adopt or maintain measures in accordance with Article 17.12 (General Exceptions) or Article 17.13 (Security Exceptions).

⁸ For greater certainty, nothing in this subparagraph shall be construed to prevent a Party from adopting or maintaining highway and railway safety or security measures of general application, or from preventing a container from entering or exiting its territory in a location where the Party does not maintain a customs port. A Party may provide the other Parties with a list of ports available for exit of containers in accordance with its laws and regulations.

Article 2.12: Duty-Free Entry of Samples of No Commercial Value

Each Party shall grant duty-free entry to samples of no commercial value, imported from the territory of another Party, subject to its laws and regulations, regardless of their origin.

Article 2.13: Agricultural Export Subsidies

1. The Parties reaffirm their commitments made in the *Ministerial Decision of 19 December 2015 on Export Competition (WT/MIN(15)/45, WT/L/980)*, adopted in Nairobi on 19 December 2015, including elimination of scheduled export subsidy entitlements for agricultural goods.
2. The Parties share the objective of the multilateral elimination of export subsidies for agricultural goods and shall work together to prevent their reintroduction in any form.

Article 2.14: Transposition of Schedules of Tariff Commitments

Each Party shall ensure that the transposition of its Schedule in Annex I (Schedules of Tariff Commitments), undertaken in order to implement Annex I (Schedules of Tariff Commitments) in the nomenclature of the revised HS following periodic amendments to the HS, is carried out without impairing the tariff commitments set out in Annex I (Schedules of Tariff Commitments).

Article 2.15: Modification of Concessions

In exceptional circumstances, where a Party faces unforeseen difficulties in implementing its tariff commitments, that Party may, with the agreement of all other interested Parties, and with the decision of the RCEP Joint Committee, modify or withdraw a concession contained in its Schedule in Annex I (Schedules of Tariff Commitments). In order to seek to reach such agreement, the Party proposing to modify or withdraw its concession shall inform the RCEP Joint Committee and engage in negotiations with any interested Parties. In such negotiations, the Party proposing to modify or withdraw its concession shall maintain a level of reciprocal and mutually advantageous concessions no less favourable to the trade of all other interested Parties than that provided for in this Agreement prior to such negotiations, which may include compensatory adjustments with respect to other goods. The mutually agreed outcome of the negotiations, including any compensatory

adjustments, shall be reflected in Annex I (Schedules of Tariff Commitments) in accordance with Article 20.4 (Amendments).

SECTION B NON-TARIFF MEASURES

Article 2.16: Application of Non-Tariff Measures

1. A Party shall not adopt or maintain any non-tariff measure on the importation of any good of another Party or on the exportation of any good destined for the territory of another Party, except in accordance with its rights and obligations under the WTO Agreement or this Agreement.
2. Each Party shall ensure the transparency of its non-tariff measures permitted under paragraph 1 and shall ensure that any such measures are not prepared, adopted, or applied with the view to or with the effect of creating unnecessary obstacles to trade among the Parties.

Article 2.17: General Elimination of Quantitative Restrictions

1. Except as otherwise provided in this Agreement, no Party shall adopt or maintain any prohibition or restriction other than duties, taxes, or other charges, whether made effective through quotas, import or export licences, or other measures, on the importation of any good of another Party or on the exportation of any good destined for the territory of another Party, except in accordance with its rights and obligations under the relevant provisions of the WTO Agreement. To this end, Article XI of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.
2. Where a Party adopts an export prohibition or restriction in accordance with subparagraph 2(a) of Article XI of GATT 1994, that Party shall, upon request:
 - (a) inform another Party or Parties of such prohibition or restriction and its reasons together with its nature and expected duration, or publish such prohibition or restriction; and

- (b) provide another Party or Parties that may be seriously affected with a reasonable opportunity for consultation with respect to matters related to such prohibition or restriction.

Article 2.18: Technical Consultations on Non-Tariff Measures

1. A Party may request technical consultations with another Party on a measure it considers to be adversely affecting its trade. The request shall be in writing and shall clearly identify the measure and the concerns as to how the measure adversely affects trade between the Party requesting technical consultations (hereinafter referred to as "the requesting Party" in this Article) and the Party to which a request has been made (hereinafter referred to as "the requested Party" in this Article).
2. Where the measure is covered by another Chapter, any consultation mechanism provided in that Chapter shall be used, unless otherwise agreed between the requesting Party and the requested Party (hereinafter collectively referred to as "the consulting Parties" in this Article).
3. Except as provided in paragraph 2, the requested Party shall respond to the requesting Party and enter into technical consultations within 60 days of the receipt of the written request referred to in paragraph 1, unless otherwise determined by the consulting Parties, with a view to reaching a mutually satisfactory solution within 180 days of the request. Technical consultations may be conducted via any means mutually agreed by the consulting Parties.
4. Except as provided in paragraph 2, the request for technical consultations shall be circulated to all the other Parties. Other Parties may request to join the technical consultations on the basis of interests set out in their requests. The participation of any other Party is subject to the consent of the consulting Parties. The consulting Parties shall give full consideration to such requests.
5. If the requesting Party considers that a matter is urgent or involves perishable goods, it may request that technical consultations take place within a shorter time frame than that provided for under paragraph 3.
6. Except as provided in paragraph 2, each Party shall submit an annual notification to the Committee on Goods regarding any use

of technical consultations under this Article, whether as the requesting Party or the requested Party. This notification shall contain a summary of the progress and outcomes of the consultations.

7. For greater certainty, technical consultations under this Article shall be without prejudice to a Party's rights and obligations pertaining to dispute settlement proceedings under Chapter 19 (Dispute Settlement) and the WTO Agreement.

Article 2.19: Import Licensing Procedures

1. Each Party shall ensure that all automatic and non-automatic import licensing procedures are implemented in a transparent and predictable manner, and applied in accordance with the Import Licensing Agreement. No Party shall adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.
2. Each Party shall, promptly after the date of entry into force of this Agreement for that Party, notify the other Parties of its existing import licensing procedures. The notification shall include the information specified in paragraph 2 of Article 5 of the Import Licensing Agreement. A Party shall be deemed to be in compliance with this paragraph if:
 - (a) it has notified the procedures to the WTO Committee on Import Licensing provided for in Article 4 of the Import Licensing Agreement (hereinafter referred to as "WTO Committee on Import Licensing" in this Chapter), together with the information specified in paragraph 2 of Article 5 of the Import Licensing Agreement; and
 - (b) in the most recent annual submission due before the date of entry into force of this Agreement for that Party to the WTO Committee on Import Licensing in response to the annual questionnaire on import licensing procedures described in paragraph 3 of Article 7 of the Import Licensing Agreement, it has provided, with respect to those existing import licensing procedures, the information requested in that questionnaire.
3. Each Party shall notify the other Parties of any new import licensing procedure and any modification it makes to its existing import licensing procedures, to the extent possible 30 days before the new procedure or modification takes effect. In no case shall

a Party provide the notification later than 60 days after the date of its publication. A notification provided under this paragraph shall include the information specified in Article 5 of the Import Licensing Agreement. A Party shall be deemed to be in compliance with this paragraph if it notifies a new import licensing procedure or a modification to an existing import licensing procedure to the WTO Committee on Import Licensing in accordance with paragraph 1, 2, or 3 of Article 5 of the Import Licensing Agreement.

4. Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government website. To the extent possible, the Party shall do so at least 21 days before the new procedure or modification takes effect.
5. The notification required under paragraphs 2 and 3 is without prejudice to whether the import licensing procedure is consistent with this Agreement.
6. A notification made under paragraph 3 shall state if, under any procedure that is a subject of the notification:
 - (a) the terms of an import licence for any product limit the permissible end users of the product; or
 - (b) the Party imposes any of the following conditions on eligibility for obtaining a licence to import any product:
 - (i) membership in an industry association;
 - (ii) approval by an industry association of the request for an import licence;
 - (iii) a history of importing the product, or similar products;
 - (iv) minimum importer or end user production capacity;
 - (v) minimum importer or end user registered capital; or
 - (vi) a contractual or other relationship between the importer and distributor in the Party's territory.
7. Each Party shall, to the extent possible, answer within 60 days all reasonable enquiries from another Party regarding the criteria

employed by its respective licensing authorities in granting or denying import licences. The importing Party shall publish sufficient information for the other Parties and traders to know the basis for granting or allocating import licences.

8. No application for an import licence shall be refused for minor documentation errors that do not alter the basic data contained therein. Minor documentation errors may include formatting errors, such as the width of a margin or the font used, and spelling errors which are obviously made without fraudulent intent or gross negligence.
9. If a Party denies an import licence application with respect to a good of another Party, it shall, on request of the applicant and within a reasonable period after receiving the request, provide the applicant with an explanation of the reason for the denial.

Article 2.20: Fees and Formalities Connected with Importation and Exportation

1. Each Party shall ensure, in accordance with paragraph 1 of Article VIII of GATT 1994, that all fees and charges of whatever character (other than import or export duties, charges equivalent to an internal tax or other internal charge applied consistently with paragraph 2 of Article III of GATT 1994, and anti-dumping and countervailing duties) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.
2. Each Party shall promptly publish details of the fees and charges that it imposes in connection with importation or exportation and shall make such information available on the internet.
3. No Party shall require consular transactions, including related fees and charges, in connection with the importation of a good of another Party. No Party shall require that any customs documentation supplied in connection with the importation of any good of another Party be endorsed, certified, or otherwise sighted or approved by the importing Party's overseas representatives, or entities with authority to act on the importing Party's behalf, nor impose any related fees or charges.

Article 2.21: Sectoral Initiatives

1. The Parties may decide to initiate a work programme on sector-specific issues. Should the Parties decide to initiate such a work programme, it shall be established and overseen by the Committee on Goods. The Parties shall endeavour to finalise such a work programme no later than two years after the initiation of the work programme.
2. The Parties shall agree on the sectors to be included in such a work programme, taking into consideration the interests of all the Parties, including those sectors proposed by Parties during the course of the negotiation of this Agreement or other sectors as may be identified by a Party.
3. Any work programme initiated under this Article should be conducted to:
 - (a) enhance the Parties' understanding of the issue;
 - (b) facilitate input from business and other relevant stakeholders; and
 - (c) explore the possible actions by the Parties that would facilitate trade.
4. Based on the outcome of any work programme initiated under this Article, the Committee on Goods may make recommendations to the RCEP Joint Committee.



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

21 June 2023

MASTER COPY

CUSTOMS MEMORANDUM CIRCULAR
NO. 103-2023

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

**SUBJECT: DEPARTMENT OF TRADE AND INDUSTRY MEMORANDUM
CIRCULAR NO. 23-06: INDIVIDUAL EXPORT AUTHORIZATION FOR
THE EXPORT OF "SERVOMOTOR" PURSUANT TO SECTION 11 OF
THE STRATEGIC TRADE MANAGEMENT ACT**

Attached herewith is the letter dated 14 June 2023 from Ms. Regina Samantha T. Castro, Officer-in-Charge, Strategic Trade Management Office, Department of Trade and Industry (DTI), furnishing this Bureau a copy of the DTI Memorandum Circular (MC) No. 23-06 dated 07 June 2023 with the subject "Individual Export Authorization for the export of "Servomotor" pursuant to Section 11 of the Strategic Trade Management Act (STMA)."

Moreover, the DTI MC No. 23-06 requires any entity who engages or intends to engage in the export of certain "Servomotor" to apply for an individual authorization as they are subject to the End-Use Catch-all Controls under Section 11 (a) of the STMA. The performance specification of the covered Servomotor is indicated in Section 2 of the circular.

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

For your guidance and reference.

JUN 26 2023
BIENVENIDO Y. RUBIO
Commissioner





TRABAH
NEG. SYO
KONSUMER

14 June 2023

STPERD-LR206/11
DTS No. EX00278738

BIENVENIDO Y. RUBIO

Commissioner
Bureau of Customs
Port Area, Manila

ATTN: ATTY. CLARENCE DIZON
Director, Port Operations Service (POS)

Dear **Commissioner Rubio**:

The Department of Trade and Industry – Strategic Trade Management Office (DTI-STMO) released **Memorandum Circular No. 23-06: Individual Export Authorization for the Export of “Servomotor” Pursuant to Section 11 of the Strategic Trade Management Act (STMA)** on 07 June 2023.

MC 23-06 requires any entity who engages or intends to engage in the export of certain servomotor to apply for an individual authorization as they are subject to End-Use Catch-all Controls (CAC) under Section 11(a) of the STMA. The performance specification of the covered servomotor is indicated in Section 2 of the Circular.

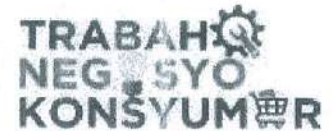
Attached is a copy of MC 23-06 for your reference.

Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Regina'.

MS. REGINA SAMANTHA T. CASTRO
Officer-in-Charge

**MEMORANDUM CIRCULAR NO. 23-06**

Series of 2023

SUBJECT : INDIVIDUAL EXPORT AUTHORIZATION FOR THE EXPORT OF "SERVOMOTOR" PURSUANT TO SECTION 11 OF THE STMA

WHEREAS, Section 3 of Republic Act No. 10697, otherwise known as the Strategic Trade Management Act (STMA), states that the following activities shall be subject to an authorization issued by the Strategic Trade Management Office (STMO): export, import, transit, transshipment, re-export, reassignment of strategic goods, and the provision of related services;

WHEREAS, Section 4 of the STMA mandates establishing a National Strategic Goods List (NSGL) that will describe with specificity the strategic goods subject to authorization. The NSGL is composed of three (3) annexes: Military Goods (Annex 1), Dual-Use Goods (Annex 2), and Nationally Controlled Goods (Annex 3);

WHEREAS, Section 5(e) of the STMA defines end-use controls as a specific procedure authorizing the establishment of controls over any items, software, and technology not listed in the NSGL (unlisted goods) based on concerns related to weapons of mass destruction (WMD), their means of delivery, or military end-use in destinations subject to embargoes decided by the United Nations Security Council (UNSC), or to prohibited/ restricted end-users;

WHEREAS, Section 11 of the STMA provides specific conditions on how end-use controls may be imposed on goods that are not listed in the NSGL and related services;

NOW, THEREFORE, this Circular is hereby issued for the information, guidance, and compliance of all covered persons.

1. Scope and Coverage

Any natural or juridical person who engages or intends to engage in the export of certain **SERVOMOTOR** shall be subject to End-Use or Catch-all Controls (CAC) under Section 11(a) of the STMA.

2. Servomotor Subject to STMO Authorization

The table below shows the minimum specification of servomotor covered by this Circular.

Performance Specification	
Operating Voltage Range (Volts DC)	4.8 V
Speed (second @ 60°)	0.19
Maximum Torque Range	
Oz / in	250
Kg / cm	18
Current Draw at Idle (mA)	9
No Load Operating Current Draw (mA)	300
Stall Current Draw (mA)	4,200

Table 1. Technical specification of servomotor subject to authorization

Servomotors, under this Circular, shall cover those that are specifically designed, re-engineered, or potentially used in unmanned aerial vehicles (UAVs) or drones, military robotics, weapon systems, surveillance and targeting systems, autonomous vehicles, ground-based military equipment, and other similar military and/ or WMD end-use.

As exporters are more familiar with the potential end-use of their products, they are required to carry out additional end-use checks to determine whether their products can be used for WMD or military end-use.

3. Individual Authorization

Individual authorization is a form of license granted to a person or entity to engage in any of the covered activities with respect to one end-user and consignee and covering one or more unlisted good/s, software, or technology.

4. Criteria and Application Process

The exporter shall comply with Sections 3 (*End-Use or CAC Criteria*), 4 (*CAC Decision Guide*), and 5 (*Individual Authorization Application Process*) of Memorandum Circular No. 21-35, series of 2021.

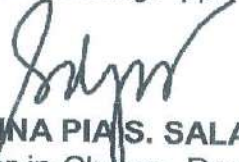
The End-use/ CAC Individual authorization form may be accessed through this link: <https://www.dti.gov.ph/trabaho/strategic-trade-management/>.

5. **Memorandum Circular (MC) No. 20-26** or the Guidelines on Export Authorization shall apply on matters not specified in this MC such as, but not limited to, the review of the export authorization application, amendment, the responsibility of the authorization holder, validity of authorization, exemptions, suspensions, and grounds for annulment, revocation, limitation, or modification of authorization.

This Circular shall take effect immediately.

07 June 2023, Makati City.

Recommending Approval:



DOMINA PIA S. SALAZAR

Officer-in-Charge, Registration and Authorization Division

Approved by:



Digitally signed by
Dimayacyac Janice Sacedon
Date: 2023.06.07 10:27:56

ATTY. JANICE SACEDON-DIMAYACYAC
Director



MASTER COPY
09 June 2023 *mm*

CUSTOMS MEMORANDUM CIRCULAR
NO. 104-2023

**To: ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL DIRECTORS AND DIVISION CHIEFS
ALL DISTRICT/ PORT COLLECTORS
ALL OTHERS CONCERNED**

SUBJECT: Revenue Regulations No. 2-2023 (RR 2-2023) dated 29^{of} MARCH 2023
"Prescribing the Use of Constructive Affixture of Documentary Stamp Tax for Certificates Issued by Government Agencies or Instrumentalities"

Attached herewith is a copy of the above mentioned subject pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, which prescribes the use of constructive affixture of documentary stamp as proof of payment of Documentary Stamp Tax (DST) on certificates issued by government agencies or instrumentalities.

Attention is hereby invited on Sections 2(a) and 3 thereof, to wit:

"Section 2 (a). *Constructive Affixture of Documentary Stamp refers to the attachment of the original copy of the government official receipt issued by government agencies or instrumentalities payment of the DST on the taxable certificate.*

"Section 3. Use of Constructive Affixture of Documentary Stamp. *In lieu of the loose documentary stamps, all government agencies or instrumentalities shall use the constructive affixture of documentary stamp as defined herein on the certificates they issue which are subject to DST. These government agencies or instrumentalities shall be constituted as agents of the Commissioner of Internal Revenue for the collection and remittance of such DST to the Bureau of Internal Revenue (BIR).*

For every issuance of certificate, the government agencies or instrumentalities shall collect their applicants the corresponding amount of DST due thereon which shall be indicated as one of the items in the government official receipt. The said receipt shall be attached to the taxable certificate as proof of payment of the tax.



The use of one government official receipt in order to cover two (2) or more certificates shall be allowed subject to the following conditions:

a. A serial or control number shall be printed and consecutively assigned for every issuance of certificate and the same shall be conspicuously located on the face thereof.

b. The serial or control numbers of the certificates and the total amount, of DST due, among others, shall be clearly indicated in the government official receipt.

The collected DST shall be remitted monthly by filing the Documentary Stamp Tax Declaration / Return (BIR Form No.2000) and paying the tax through the available payment facilities of the BIR on or before the fifth (5th) day of the following month.

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

For information and guidance.

BIENVENIDO Y. RUBIO
Commissioner



JUN 16 2023

Case No. 104-2023

MASTER COPY

BUREAU OF CUSTOMS
CUSTOMER CARE CENTER
MAY 18 2023
CHRISTIAN A. INTUY
CUSTOMER SERVICE OFFICER
ISO 9001:2015 Certified



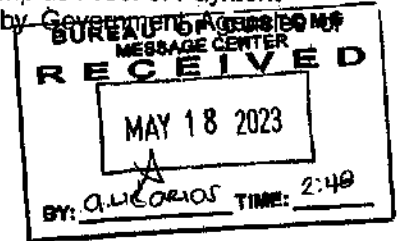
REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 6 - Manila
Revenue District Office No. 33
Intramuros - Ermita - Malate - Port Area, Manila



May 16, 2023

BUREAU OF CUSTOMS
GATE 3 A.C. DELGADO ST PORT AREA MANILA 1018
TIN: 000-746-591-034

SUBJECT : Use of Constructive Affixture of Documentary Stamp as Proof of Payment
of Documentary Stamp for Certificates Issued by Government Agencies or
Instrumentalities



Sir/Madam:

Warm greetings!

Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, and as prescribed under Revenue Regulations (RR) No. 2-2023 dated March 29, 2023, which took effect on May 5, 2023, this Office is pleased to inform you of the **use of constructive affixture of documentary stamp as proof of payment of Documentary Stamp Tax (DST) on certificates issued by government agencies or instrumentalities.**

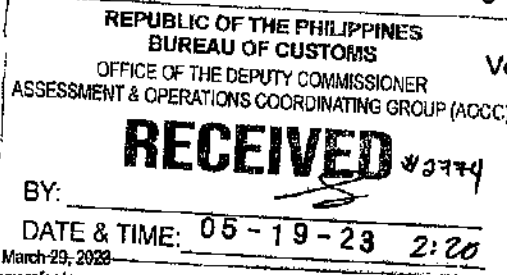
As constituted agents of the Commissioner of Internal Revenue, you shall collect for every issuance of certificate, from your applicants the corresponding amount of DST due thereon which shall be indicated as one of the items in the government official receipt and the same shall be attached to the taxable certificate as proof of payment of DST.

In addition to the affixture of government official receipt you shall stamp or print in a clear and readable manner which shall be located conspicuously on the face of the taxable certificate the phrase "DOCUMENTARY STAMP TAX PAID", including the serial number and the date of such government official receipt.

For the guidelines, procedures and transitory provisions in the use of Constructive Affixture of Documentary Stamp as Proof of Payment of Documentary Stamp for Certificates Issued by Government Agencies or Instrumentalities, please refer to the attached RR 2-2023 dated March 29, 2023.

Any violations of these Regulations shall be subject to the corresponding penalties under the pertinent provisions of the NIRC of 1997, as amended, and applicable regulations issued by the BIR.

Your usual utmost cooperation to abide in these Regulations is highly appreciated.

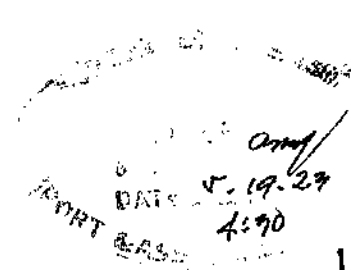


Very truly yours,

GERARDO C. UTANES
Revenue District Officer

Enclosure : RR 2-2023 dated March 29, 2023
For assistance/queries, you may refer to:
CAS Ronan P. Martinez
GS Susan P. Halog
Tel. Nos. : 8567-3609/8567-3970
Email Add.: ronan.martinez@bir.gov.ph
susan.halog@bir.gov.ph

RO ANTON LESTER J. DE
GS VIRGINIA F. DUKAN



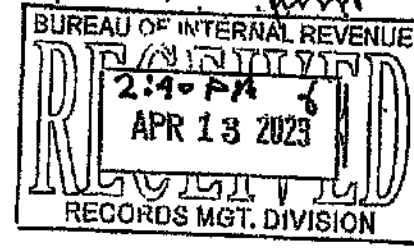
18 MAY 2023



cm. NO. 104-2023

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

MASTER COPY



29 MAR 2023

REVENUE REGULATIONS NO. 2-2023

SUBJECT : Prescribing the Use of Constructive Affixture of Documentary Stamp as Proof of Payment of Documentary Stamp Tax for Certificates Issued by Government Agencies or Instrumentalities

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. SCOPE. - Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to prescribe the use of constructive affixture of documentary stamp as proof of payment of Documentary Stamp Tax (DST) on certificates issued by government agencies or instrumentalities.

SECTION 2. DEFINITION OF TERMS. - For purposes of these Regulations, the terms herein provided are defined as follows:

- a. **Constructive Affixture of Documentary Stamp** – refers to the attachment of the original copy of the government official receipt issued by government agencies or instrumentalities evidencing payment of the DST on the taxable certificate.
- b. **Agency of the Government** – refers to any of the various units of the Government, including a department, bureau, office, instrumentality, or government-owned or controlled corporations, or a local government or a distinct unit therein. (Section 2, Revised Administrative Code of 1987)
- c. **Instrumentality** – refers to any agency of the National Government, not integrated within the department framework vested with special functions or jurisdiction by law, endowed with some if not all corporate powers, administering special funds, and enjoying operational autonomy, usually through a charter. This term includes regulatory agencies, chartered institutions and government-owned or controlled corporations. (Section 2, Revised Administrative Code of 1987)
- d. **Certificate** – refers to the document issued by any government agency or instrumentality for the purpose of giving information or establishing proof of a fact.

✓

SECTION 3. USE OF CONSTRUCTIVE AFFIXTURE OF DOCUMENTARY STAMP. - In lieu of the loose documentary stamps, all government agencies or instrumentalities shall use the constructive affixture of documentary stamp as defined herein on the certificates they issue which are subject to DST. These government agencies or instrumentalities shall be constituted as agents of the Commissioner of Internal Revenue for the collection and remittance of such DST to the Bureau of Internal Revenue (BIR).

For every issuance of certificate, the government agencies or instrumentalities shall collect from their applicants the corresponding amount of DST due thereon which shall be indicated as one of the items in the government official receipt. The said receipt shall be attached to the taxable certificate as proof of payment of the tax.

The use of one government official receipt in order to cover two (2) or more certificates shall be allowed, subject to the following conditions:

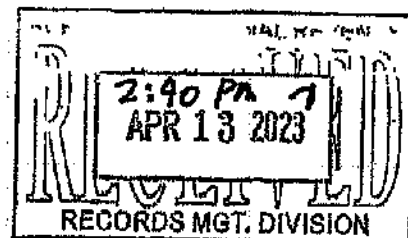
- a. A serial or control number shall be printed and consecutively assigned for every issuance of certificate and the same shall be conspicuously located on the face thereof.
- b. The serial or control numbers of the certificates and the total amount of DST due, among others, shall be clearly indicated in the government official receipt.

The collected DST shall be remitted monthly by filing the Documentary Stamp Tax Declaration/Return (BIR Form No. 2000) and paying the tax through the available payment facilities of the BIR on or before the fifth (5th) day of the following month.

SECTION 4. MAINTENANCE OF RECORD. - A record of all issued government official receipts shall be maintained by the government agency or instrumentality, in hard and soft copy, which shall contain the following information for each government official receipt:

- a. Serial or control number of the government official receipt
- b. Serial or control numbers of certificates covered in the government official receipt (In case of two or more certificates issued in one receipt)
- c. Date of issue
- d. Name of applicant to the certificate
- e. Description of the certificate
- f. Amount of DST collected

This record shall be updated daily and kept at all times at the premises of the government agency or instrumentality premises, for purposes of inspection and verification by the authorized representatives of the BIR.



SECTION 5. STAMPING OF DST DETAILS. - The government agencies or instrumentalities, in addition to the affixture of government official receipt shall stamp or print in a clear and readable manner which shall be located conspicuously on the face of the taxable certificate the phrase "DOCUMENTARY STAMP TAX PAID", including the serial number, and date of the government official receipt, as illustrated below.



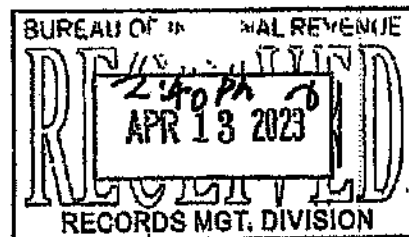
SECTION 6. AUTOMATION OF CONSTRUCTIVE AFFIXTURE OF DOCUMENTARY STAMP. - In case a government agency or instrumentality intends to implement an automated constructive affixture of documentary stamp, it shall be registered with the BIR where the government agency or instrumentality is registered as a taxpayer. A revenue issuance prescribing the procedures for this purpose shall be separately issued by the BIR.

SECTION 7. TRANSITORY PROVISIONS. - The following transitory provisions shall be strictly observed:

1. A list (Inventory List of Loose Documentary Stamp Tax – Annex "A") of the remaining physical inventory of loose documentary stamps in the possession of all government agencies or instrumentalities as of the effectivity of these Regulations shall be submitted to the RDO where they are duly registered as taxpayers, within thirty (30) days after the date of effectivity of these Regulations. Upon the exhaustion of the inventory, the constructive affixture of documentary stamp prescribed by these Regulations shall be immediately implemented by the government agency or instrumentality.
2. Any government agency or instrumentality with an existing automated constructive affixture of documentary stamp shall register the same with the RDO where it is duly registered as a taxpayer, within thirty (30) days after the date of effectivity of these Regulations.

SECTION 8. PENALTIES. - Any violation of these Regulations shall be subject to the corresponding penalties under the pertinent provisions of the NIRC of 1997, as amended, and applicable regulations issued by the BIR.

SECTION 9. REPEALING CLAUSE. - All existing rules and regulations or parts thereof, which are inconsistent with the provisions of these Regulations, are hereby repealed, amended or revoked accordingly.



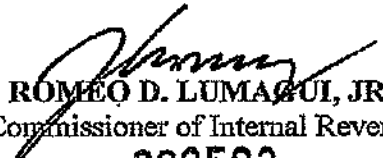
MASTER COPY

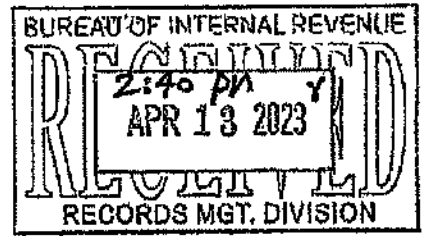
SECTION 10. EFFECTIVITY. - These Regulations shall take effect fifteen (15) days immediately after its publication in a newspaper of general circulation.



BENJAMIN E. DIOKNO
Secretary of Finance
MAR 29 2023

Recommending Approval:


ROMEO D. LUMAQUI, JR.
Commissioner of Internal Revenue
003502



J-5

RR 15-2001

published on Manila Times on April 18, 2023



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

30 June 2023

MASTER COPY
hrrr

CUSTOMS MEMORANDUM CIRCULAR
NO. 110-2023

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

Attached herewith is the copy of Department Order No. 039.2023 dated 26 June 2023 from the Department of Finance regarding the assignments of the Undersecretaries and Assistant Secretaries effective on 01 July 2023.

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



JUL 10 2023



1718059083

CMC 110-2023p-2



Republic of the Philippines
DEPARTMENT OF FINANCE

Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

DEPARTMENT ORDER NO. 039 . 2023
June 2023



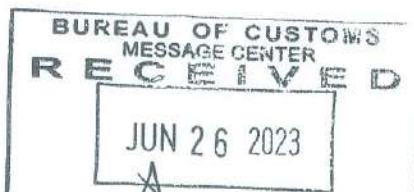
In the exigency of public service, the Undersecretaries and Assistant Secretaries of this Department shall have the following assignments:

Office	Undersecretary	Assistant Secretary
Fiscal Policy and Monitoring Group (FPMG)	Maria Cielo D. Magno	Karlo Fermin S. Adriano (for FPMG) Juvy C. Danofrata (as FIRB Secretariat Head)
Privatization and Corporate Affairs Group (PCAG)	Catherine L. Fong	Glenda R. Rumohr
Revenue Generation and Local Finance Group (RGFLG)	-	Dakila Elteen M. Napao (OIC of RGLFG)
International Finance Group	Maria Edita Z. Tan	Neil Adrian S. Cabiles (on secondment)
Policy Development and Management Services Group (PDMSG)	-	Danielle Marie S. Rieza-Culangen (OIC of PDMSG)
Legal Services Group (LSG)	Bayani H. Agabin	Danielle Marie S. Rieza-Culangen
Information Management Service (IMS)	Maria Luwalhati C. Dorotan-Tiuseco	-
Office of the Chief Economist (OCE)	Zeno Ronald R. Abenoja	Eufrocino M. Bernabe, Jr.
RIPS	Bayani H. Agabin	-

All other DOF Officials, who were designated to their assignment based on previous Department Orders and are not affected by the new assignments shall continue to hold/serve their current function.

Furthermore, this delineation of function is without prejudice to special assignments, which the Secretary may assign to any of the Undersecretaries or Assistant Secretaries.

All concerned officials are hereby guided accordingly. This order takes effect on 1 July 2023.



S. E. S.
BENJAMIN E. DIOKNO
Secretary



JUN 26 2023



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



MASTER COPY
Y. Rubio

06 July 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 115-2023

To: ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL DIRECTORS AND DIVISION CHIEFS
ALL DISTRICT/ PORT COLLECTORS
ALL OTHERS CONCERNED

SUBJECT: FORMAT FOR THE VALUE ADDED TAX (VAT) CERTIFICATE OF
EXEMPTION FOR IMPORTED ANIMAL FEEDS

This refers to the attached letter dated 13 June 2023 from Paul Limson, DVM, Director, Bureau of Animal Industry (BAI), the Department of Agriculture (DA) providing for the valid format for the certification necessary for VAT exemption of imported animal feeds effective 29 May 2023.

Anent thereto, stipulations such as "Unfit for Human Consumption", among others are also stated therein relevant to Bureau of Internal Revenue (BIR) Revenue Memorandum Circular (RMC) No. 31-2023.

Attached is a copy of the said certification template for ready reference.

For information.

BIENVENIDO Y. RUBIO
Commissioner



JUL 18 2023

Cmc No. 115-2023



BOC-09-41533

1706706456

MASTER COPY

Republic of the Philippines
Department of Agriculture
BUREAU OF ANIMAL INDUSTRY
5 Visayas Avenue, Barangay Vasra, Quezon City 1128
☎ (+632)8528-2240 ✉ director@haf.gov.ph 🌐 www.bai.gov.ph 📱 @bai.gov.ph



13 June 2023

BIENVENIDO Y. RUBIO
Commissioner
Bureau of Customs
Port of Manila

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

RECEIVED #3721

BY: *Anna G. O'S*

DATE & TIME: 06-22-23

Dear Commissioner Rubio,

The DA Trade System has automated effective May 29, 2023 the valid format for the certification necessary for Value Added Tax (VAT) exemption for imported animal feeds.

Stated therein are the stipulations such as "Unfit for Human Consumption", amongst others relevant to the recently issued Revenue Memorandum Circular no. 31-2023 "Further Clarifies Imported Goods That Will No Longer Require The Issuance of Authority To Release Imported Goods By The Bureau Of Internal Revenue Prior To Release By The Bureau Of Customs".

In connection to this, attached is a template of the said certification for the kind reference of the customs officer and for cargo clearance purposes at the port of entry.

Paul Limson
PAUL LIMSON, DVM
Director

BUREAU OF CUSTOMS
MESSAGE CENTER

RECEIVED

JUN 21 2023

BY: *A. LIMSON* TIME: 11:31



"Our organization is certified according to ISO 9001"

Masaganang Agrikultura, Maunlad na Ekonomiya

21 JUN 2023

0170616-27

MASTER COPY
mmr!

Annex 2. CERTIFICATION OF PRODUCTS STRICTLY INTENDED FOR ANIMAL USE



Department of Agriculture
BUREAU OF ANIMAL INDUSTRY
Diliman, Quezon City
TIN No.: 30000748316

CIP No. _____

Date: _____

CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that _____ with Tax Identification Number _____ and business address located at _____ together with email address _____ is duly registered with this Office as Feed Importer with BAI LTO Registration No. _____ and that the commodity covered by this shipment as per Sanitary Phytosanitary Import Clearance (SPS IC) No. _____ used on _____ consisting of:

PRODUCT DESCRIPTION	QUANTITY

Is an animal feed item covered under Republic Act 1556 otherwise known as the "Livestock and Poultry Feeds Act", thus, is strictly intended for animal use only and therefore unfit, or cannot be used for the production of any edible products for human consumption.

This Certification is issued on _____ upon the request of _____ and is valid for this particular importation only, without prejudice, however to the conduct of post audit by the Bureau of Internal Revenue (BIR) that the aforementioned product is an animal feed ingredient used in the manufacture of finished feeds and feed products.

[Signature]
Dr. Ariene V. Vytalaco, DVM
Assistant Director

Note: This Certificate is system-generated and serves the intent and purpose indicated herein.
Inspection Fee due for Feed Supplements (Amino Acids) Exempted. For manufacturing purposes. Tolerance of +/-10%.



Animal Feeds Veterinary Drug Biologics Control Division & Telephone Number (832) 8528-2240
Local 11500-11504; Email Address: afvdbcd@bal.gov.ph

CMC No. 115-2023



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

MASTER COPY

16 MAR 2023

REVENUE MEMORANDUM CIRCULAR NO. 31-2023

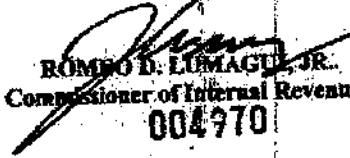
SUBJECT : Further Clarifies Imported Goods That Will No Longer Require The Issuance of "Authority to Release Imported Goods" By The Bureau of Internal Revenue Prior to Release by the Bureau of Customs

TO : All Revenue Officers, Employees and Others Concerned

Pursuant to Revenue Memorandum Circular (RMC) No. 112-2021, the release of goods covered by the Value Added Tax (VAT) exemption under Section 109(1)(B) of the National Internal Revenue Code of 1997, as amended, shall require an "Authority to Release Imported Goods (ATRIG)" before the Bureau of Customs will release the imported goods without the payment of VAT. In the issuance of the ATRIG, concerned BIR offices require from the importer the submission of certification from the Bureau of Animal Industry (BAI) that the ingredient imported is *unfit for human consumption or the goods being imported cannot be used for the production of food for human consumption*.

There are clamors, however, from importers that with the required ATRIG, the release of these imported goods necessary for the manufacture of fertilizers and finished feeds incur delays and losses on their part. To address these issues and facilitate the release of the imported ingredients in the production of fertilizers and finished feeds, this Circular is issued to inform the public that ATRIG shall no longer be secured from the BIR. The certificate secured from BAI or from other concerned regulatory government agency, which is competent to certify that the ingredients being imported are *"not fit for human consumption or the goods being imported cannot be used for the production of food for human consumption"*, shall be directly presented to the BOC to effect the release of the imported goods. It shall be the responsibility of the certifying government agencies to conduct their own validation of the declared goods to be released from the BOC and to submit to the BIR the list of importers that secured the said certification for tax audit purposes.

All are enjoined to give this Circular a wide publicity as possible.


ROMEO D. LUMAGU, JR.
Commissioner of Internal Revenue
004970

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
9:25 AM '23
MAR 15 2023
ADMIN-1
RECEIVED



BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



hmb

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

19 July 2023

CUSTOMS MEMORANDUM CIRCULAR
No. 119-2023

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

Attached is the Department of Finance Order No. 040.2023 designating Undersecretary **CATHERINE L. FONG**, Privatization and Corporate Affairs Group as Chairperson of the Bids and Awards Committee for the Development of Properties in Japan (BAC-Japan).

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



JUL 31 2023

MASTER COPY

mm

174982054



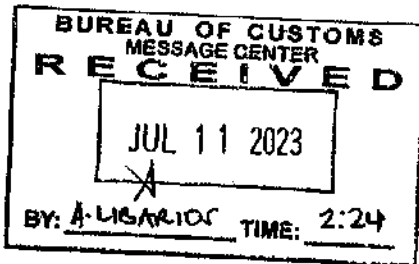
Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

DEPARTMENT ORDER NO. 040-2023

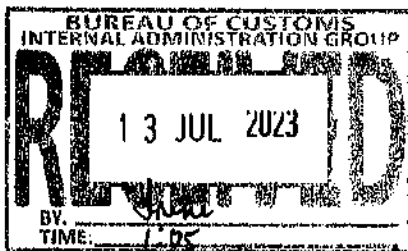
In the exigency of service, **Undersecretary CATHERINE L. FONG**, Privatization and Corporate Affairs Group is hereby designated as Chairperson of the Bids and Awards Committee for the Development of Properties in Japan (BAC-Japan).

The Chairperson shall have the authority to constitute and appoint the necessary support staff and Secretariat. The Secretariat shall perform such other tasks as may be assigned by BAC-Japan or its Chairperson.

This Order shall take effect immediately.



C. C. C.
BENJAMIN E. DIOKNO
Secretary of Finance
JUL 06 2023



2023-07-01112

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

31 July 2023

CUSTOMS MEMORANDUM CIRCULAR
No. 120-2023

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

Attached herewith is the Memorandum from Assistant Secretary Dakila Elteen Napao, Officer-in-Charge, Revenue Generation and Local Finance Group, Department of Finance regarding Administrative (AO) Order No. 04 entitled: ***"Directing the Abolition of the One-Stop-Shop Inter-Agency Tax Credit and Duty Drawback Center and Transferring its Assets, Liabilities and Obligations to the Department of Finance."***

Please be informed that the OSS Center shall be deemed abolished effective 10 July 2023 or 90 days from the effectivity of AO No. 04¹.

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. RUBIA
Commissioner



AUG 01 2023

¹ AO No. 4, s. 2023 was published online by Official Gazette on 22 February 2023.

MASTER COPY



DEPARTMENT OF FINANCE
Republic of the Philippines

Original



Republic of the Philippines
DEPARTMENT OF FINANCE

Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004



MEMORANDUM

TO : COMMISSIONER ROMEO D. LUMAGUI, Jr.
Bureau of Internal Revenue



COMMISSIONER BIENVENIDO Y. RUBIO
Bureau of Customs

1737310904

CC : SECRETARY BENJAMIN E. DIKNO
Department of Finance

FROM : ASSISTANT SECRETARY DAKILA ELTEEN NAPAO
Officer-in-Charge, Revenue Generation and Local Finance
Group (RGLFG)

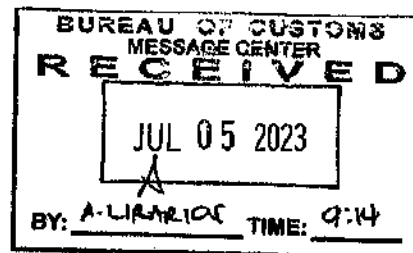
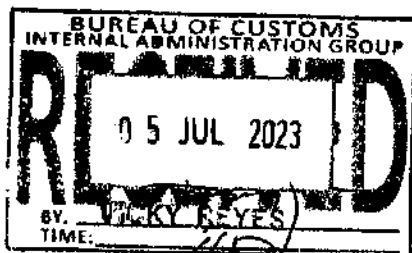
DATE : 30 JUNE 2023

This is in relation to Administrative Order (AO) No. 04 entitled "Directing the Abolition of the One-Stop-Shop Inter-Agency Tax Credit and Duty Drawback Center, and Transferring its Assets, Liabilities and Obligations to the Department of Finance."

This is to officially notify the Bureaus that the OSS Centre shall be deemed abolished effective 10 July 2023 or 90 days from the effectivity of AO No. 4.¹ As mandated by Section 2 of AO No. 4, the functions of the OSS Center on the processing and issuance of tax credit certificates (TCCs) are effectively transferred to the Bureaus.

We likewise advise the Bureaus that with the expected cessation of operations of the OSS Center, any concerns post-abolishment should be directed to the RGLFG.

Thank you.



¹ AO No. 4, s. 2023 was published online by the Official Gazette on 22 February 2023.



MASTER COPY

Republic of the Philippines

DEPARTMENT OF FINANCE

Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

DEPARTMENT OF FINANCE
Republic of the Philippines



076228182000004

Paul



BOC-09-41751


MEMORANDUM

TO : COMMISSIONER ROMEO D. LUMAGUI, Jr.
Bureau of Internal Revenue

1735279452

COMMISSIONER BIENVENIDO Y. RUBIO
Bureau of Customs

CC : SECRETARY BENJAMIN E. DIOKNO
Department of Finance

FROM : 
ASSISTANT SECRETARY DAKILA ELTEEN NAPA
Officer-in-Charge, Revenue Generation and Local Finance
Group (RGLFG)

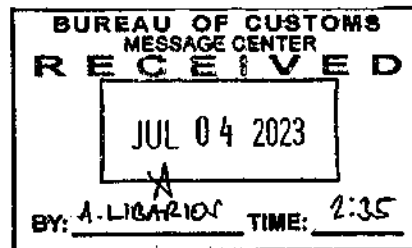
DATE : 30 JUNE 2023

This is in relation to Administrative Order (AO) No. 04 entitled "Directing the Abolition of the One-Stop-Shop Inter-Agency Tax Credit and Duty Drawback Center, and Transferring its Assets, Liabilities and Obligations to the Department of Finance."

This is to officially notify the Bureaus that the OSS Centre shall be deemed abolished effective 10 July 2023 or 90 days from the effectivity of AO No. 4.¹ As mandated by Section 2 of AO No. 4, the functions of the OSS Center on the processing and issuance of tax credit certificates (TCCs) are effectively transferred to the Bureaus.

We likewise advise the Bureaus that with the expected cessation of operations of the OSS Center, any concerns post-abolishment should be directed to the RGLFG.

Thank you.



¹ AO No. 4, s. 2023 was published online by the Official Gazette on 22 February 2023.

04 JUL 2023



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY COURAGEOUS JULY

26 July 2023 **MASTER COPY**
hmt

CUSTOMS MEMORANDUM CIRCULAR
NO. 127 - 2023

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

SUBJECT : TARIFF CLASSIFICATION DISPUTE RULING

This refers to the herein attached Tariff Commission Circular Dispute Ruling (TCC DR) No. 22-012 issued on 11 July 2023 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863 otherwise known as Customs Modernization and Tariff Act (CMTA) on the shipment of "Inertex® SQ-S Cut Gasket Sheet", consigned to Apo Agua Infraestructura, Inc. (Import Entry/ Customs Reference No. C-60634, NAIA) the dispositive portion of which states that:

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

Product	AHTN 2022 Code	2022 MFN Rate
INERTEX® SQ-S CUT GASKET SHEET	3926.90.59	15% <i>ad valorem</i>

For information and guidance.

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

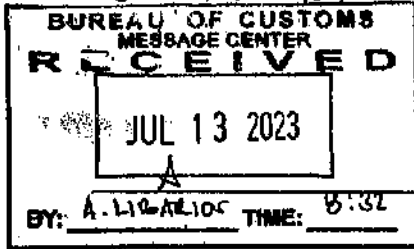
BIENVENIDO Y. RUBIO
Commissioner



AUG 07 2023

CMC No. 127-2023 p.2

MASTER COPY



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

1755913336

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

TCC (DR) NO. 22-012

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

7/18
3:00

Issued on: 11 July 2023

TARIFF CLASSIFICATION DISPUTE RULING

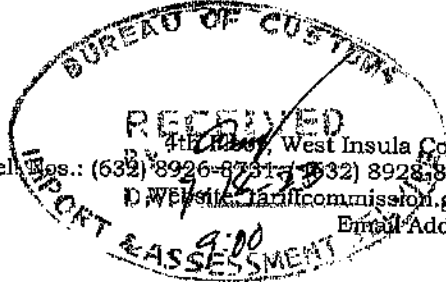
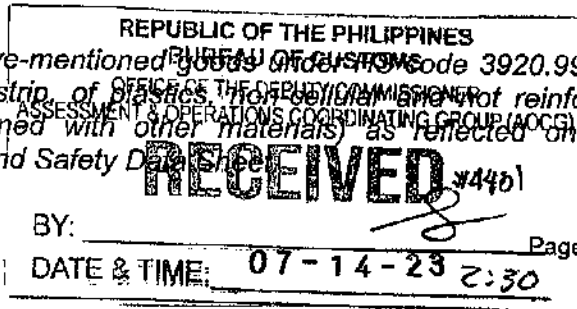
Before this Commission is a request for Tariff Classification Dispute Ruling (TCDR), pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), on the shipment of Inertex® SQ-S Cut Gasket Sheet imported by Apo Agua Infraestructura, Inc. (AAIL) from Taiwan. The request of the Importer/Consignee for 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 Cut 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 follows:

"The consignee/broker classified the above-mentioned goods under Customs Code 3920.99.90 – 7% (Other plates, sheets, film, foil and strip, of plastics, non-reinforced or reinforced, laminated, supported or similarly combined with other materials) as reflected on their documents submitted such as Airwaybill and Safety Data Sheet.



West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8751 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



13 JUL 2023

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**.

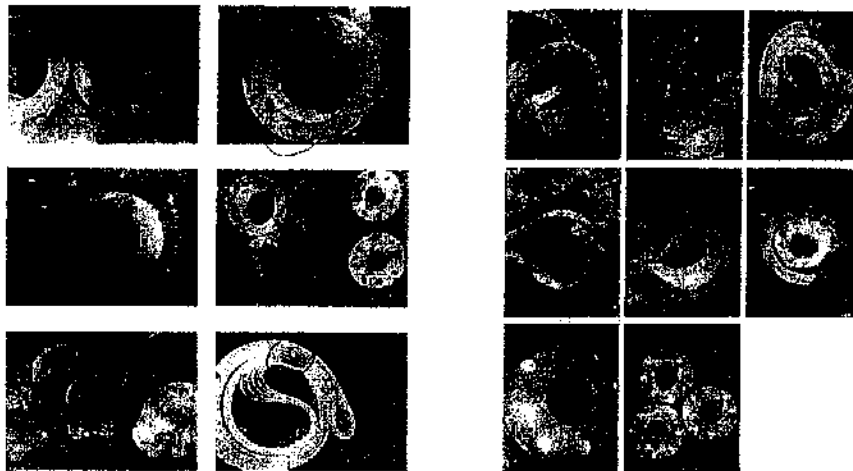
General Explanatory Notes of heading 3920 states that "the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) **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 (Annex A) submitted by the BOC:



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.

CME NO. 127-2023 p. 4

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 AAI personnel via Google Meet). In the said meeting, the Commission verified/clarified the article that is subject of the request 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 AAI 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 to the Commission requesting for extension of time in the submission of the additional requirements.

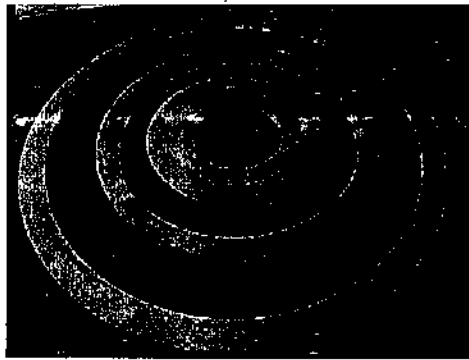
On 27 January 2023, the Commission sent a follow-up Viber message to Mr. Dela Cerna on the submission of the additional information. Mr. Dela Cerna replied that he had sent a letter requesting for extension of time to submit said additional requirements in December 2022. However, upon careful checking 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 Mr. Dela Cerna, or AAI, 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 photograph of the product submitted, it was established that subject article consists of white pre-cut circular gaskets made of 100% expanded polytetrafluoroethylene (PTFE). Subject pre-cut circular gaskets have thicknesses of 3 mm, and varying inside and outside diameters of 116 mm to 1,425 mm and 181 mm to 1,594 mm, respectively. These are to be adjusted/reprocessed to specific diameters (depending on the size of the valves where these will be used) to mould and fit them into the valves and pipes of a water supply system, creating a leak proof seal or preventing leakage while under pressure or compression.

Below is the photograph 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*) for the reasons/justifications stated in their 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 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:

"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 [emphasis added]."

hmm

In accordance with the said HS EN, subject article, presented in a sheet consisting of pre-cut circular gaskets, is not classifiable under heading 39.20 (the heading declared by the Importer/Consignee). The EN further directs its possible classification as an article of headings 39.18, 39.19 or 39.22 to 39.26.

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, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14."

Subject article, being a 100% expanded polytetrafluoroethylene (PTFE) sheet consisting of pre-cut circular gaskets of varying sizes and dimensions, to be used in a water supply system as leak proofing seal (to prevent leakage in valves and pipes while under pressure or compression), is not covered by a more specific heading in Chapter 39. Thus, it is classifiable under the residual heading of the Chapter, which is heading 39.26. ✓

Based on the information received from the Importer/Consignee and the BOC, and the clarifications provided by the foregoing Chapter Notes and HS EN, subject article is properly classified under AHTN 2017 subheading 3926.90.59 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 Cut Gasket Sheet	3926.90.59	15% <i>ad valorem</i>

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

So Ordered.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Copy furnished:

The Secretary

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

The Commissioner

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

Atty. Maria Yasmin M. Obillos-Mapa

District Collector
Bureau of Customs (BOC)
BOC Building, Mendoza Avenue
Ninoy Aquino International Airport (NAIA)
Pasay City
Email: naia@customs.gov.ph
odcanaiaboc2021@gmail.com

Mr. Jeffrey Nicol

Logistics Coordinator
Apo Agua Infraestructura, Inc.
Ladislawa Avenue, Brgy. Buhangin
Davao City
Email: jeffrey.nicol@apoagua.com

Mr. Gerald Lyndon Dela Cerna

Fastlink Handlers and Brokerage Corporation
Unit 10A Building 2 Salem Complex
Domestic Airport Road
Pasay City
Email: gerald.delacerna@fastlinkhandlers.com



BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY
hmb



01 August 2023

CUSTOMS MEMORANDUM CIRCULAR (CMC)
NO. 129-2023

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

SUBJECT : 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) FOR THE PURPOSE

Attached is a copy of Executive Order No. 33 dated 04 July 2023 on the above-mentioned subject.

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

For your information and guidance.

BIENVENIDO Y. RUBIO
Commissioner



AUG 14 2023

MASTER COPY

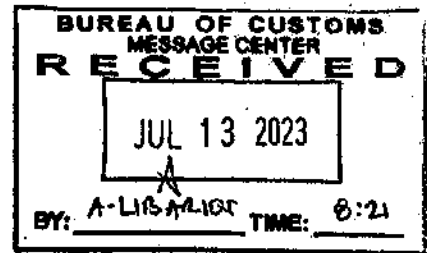
Office of the President
of the Philippines
Malacañang

BOC-09-41850
1755875669

MALACAÑANG RECORDS OFFICE

Manila, July 6, 2023

COMMISSIONER BIENVENIDO Y. RUBIO
Bureau of Customs
Port Area, Manila



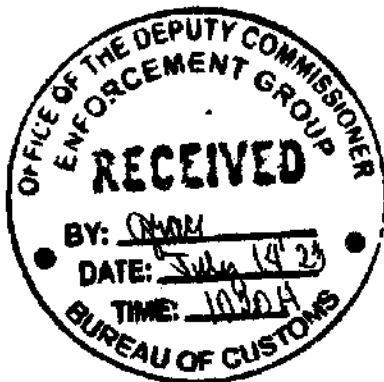
Sir:

I have the honor to transmit for your information and guidance, a certified copy of Executive Order No. 33 dated July 4, 2023 entitled "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 COODINATING COMMITTEE, AND AMENDING EXECUTIVE ORDER NO. 68 (S. 2018) FOR THE PURPOSE".

Thank you.

Very truly yours,

[Signature]
ATTY. CONCEPCION ZENY E. FERROLINO-ENAD
Director IV



13 JUL 2023



MASTER COPY
mm

MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 33

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) FOR THE PURPOSE

WHEREAS, Section 2 of Republic Act (RA) No. 9160, as amended by RA No. 11521 or the "Anti-Money Laundering Act of 2001," declares it a policy of the State to ensure that the Philippines shall not be used as a money laundering site for the proceeds of any unlawful activity, and that the State, consistent with its foreign policy, shall extend cooperation in transnational investigations and prosecutions of persons involved in money laundering activities wherever committed, as well as in the implementation of targeted financial sanctions related to the financing of the proliferation of weapons of mass destruction, terrorism, and financing of terrorism;

WHEREAS, Executive Order (EO) No. 68 (s. 2018) created the National Anti-Money Laundering and Counter-Terrorism Financing (AML/CTF) Coordinating Committee tasked to facilitate inter-agency coordination relative to the country's AML/CTF policies, and adopted the National AML/CTF Strategy (NACS) 2018-2022 to enable the government, as well as the private sector, to have a coordinated and strategic approach towards combating money laundering and terrorism financing in the country;

WHEREAS, in August 2019, the Asia Pacific Group on Money Laundering concluded the Third Mutual Evaluation of the Philippines, which assessed the levels of technical compliance of Philippine laws, rules and regulations with international AML/CTF standards, and the effectiveness of the country's overall AML/CTF system;

WHEREAS, in October 2019, the Financial Action Task Force (FATF) affirmed the Third Mutual Evaluation Report (MER) of the Philippines, and placed the Philippines under a twelve-month Observation Period, pursuant to the FATF International Co-operation Review Group (ICRG) process;

WHEREAS, in June 2021, the Philippines was included in the FATF list of "Jurisdictions Under Increased Monitoring" or the "Grey List" for its failure to show

THE PRESIDENT OF THE PHILIPPINES

tangible and positive progress in addressing all key recommended actions in the Third MER;

WHEREAS, the reorganization of the National AML/CTF Coordinating Committee, and adoption of an updated NACS will strengthen existing measures to improve the effectiveness of the country's anti-money laundering, counter-terrorism financing and counter-proliferation financing (AML/CTF/CPF) regime, and allow the Philippines to exit the FATF Grey List; and

WHEREAS, Section 17, Article VII of the Constitution vests in the President the power of control over all executive departments, bureaus, and offices, and the mandate to ensure the faithful execution of laws;

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

Section 1. NACS 2023-2027. The NACS 2023-2027, which is annexed to this Order, is hereby adopted. The adoption of the NACS 2023-2027 shall be for the purpose of enabling the Philippines to address the ICRG Action Plans, ensure that the Philippines exits the FATF Grey List, and improve its AML/CTF/CPF regime.

In accordance with their respective mandates, all departments, agencies, bureaus, and offices of the National Government, including government-owned or -controlled corporations (GOCCs) are directed, and all local government units are encouraged, to formulate and implement relevant strategy plans and programs to execute the NACS 2023-2027.

Section 2. Reorganization. The National AML/CTF Coordinating Committee is hereby renamed as the National Anti-Money Laundering/Counter-Terrorism Financing/Counter-Proliferation Financing Coordinating Committee (NACC) to cover as well activities related to countering proliferation financing.

The NACC shall be chaired by the Executive Secretary, while the Governor of the *Bangko Sentral ng Pilipinas* (BSP), who is also the concurrent Chairperson of the Anti-Money Laundering Council (AMLC), shall serve as the Vice-Chairperson. The members shall consist of the heads of the following agencies:

- a. Department of Foreign Affairs (DFA);
- b. Department of Finance (DOF);
- c. Department of Justice (DOJ);
- d. Department of National Defense (DND);
- e. Department of the Interior and Local Government (DILG);
- f. Department of Trade and Industry (DTI);
- g. Securities and Exchange Commission (SEC);
- h. Insurance Commission (IC);
- i. Philippine Amusement and Gaming Corporation;
- j. Cagayan Economic Zone Authority;
- k. Aurora Pacific Economic Zone and Freeport Authority; and
- l. National Intelligence Coordinating Agency (NICA).

The Chair, Vice-Chair, and members of the NACC may designate their alternates, with ranks not lower than an Undersecretary or its equivalent, who are fully authorized to decide for or on their behalf.

The Office of the Ombudsman may become a member of the NACC, subject to the Ombudsperson's concurrence.

Section 3. Secretariat. The AMLC Secretariat shall serve as the Secretariat of the NACC, and shall provide technical and administrative support to the NACC and its sub-committees. For this purpose, the AMLC Secretariat shall be the primary body in-charge of disseminating and communicating the NACS 2023-2027 to concerned government agencies.

Section 4. Powers and Functions of the NACC. In addition to the powers and functions of the NACC under EO No. 68, the NACC shall further provide overall policy and strategic direction and oversee the implementation of the NACS 2023-2027. For this purpose, the NACC shall facilitate inter-agency coordination relative to the development of national AML/CTF/CPF policies in accordance with existing AML/CTF/CPF laws and international standards, and ensure the effective and efficient implementation of the national AML/CTF/CPF strategy by providing directives to concerned agencies on major issues on the implementation thereof and monitoring the formulation and implementation of relevant strategy plans and programs.

Upon the recommendation of the NACC sub-committees, the NACC shall review and update the NACS 2023-2027 on a semi-annual basis or as the need arises to ensure that it remains consistent and relevant with the level and direction of the country's ML/TF/PF risks.

The NACC is hereby authorized to continuously assess and evaluate, and on the basis thereof, realign the functions of its existing sub-committees, reorganize the same, and create additional sub-committees as may be necessary, subject to existing laws, rules and regulations.

Section 5. Terrorism Financing and Proliferation Financing Sub-Committees. Subject to Section 4 hereof, the NACC Terrorism Financing and Proliferation Financing Sub-Committee, created under Section 6(d) of EO No. 68, is hereby reorganized into two (2) separate sub-committees:

- a. Terrorism Financing Sub-Committee (TFSC). The TFSC shall be primarily responsible for developing, implementing, and monitoring action plans focused on the identification, investigation, and prosecution of terrorism financing, and the confiscation of proceeds, instruments, and subjects thereof. The TFSC shall provide support and coordinate efforts to implement strategic objectives relative to AML/CTF/CPF awareness activities and relevant action plans. The TFSC shall be composed of the following:

Head : NICA
Members : AMLC;
DFA;

DOJ;
DND;
DILG;
DTI;
SEC;
Anti-Terrorism Council - Program Management Center;
Armed Forces of the Philippines (AFP);
Bureau of Customs (BOC);
Bureau of Immigration (BI);
Department of Social Welfare and Development;
Intelligence Service (IS), AFP;
National Bureau of Investigation (NBI);
National Security Council (NSC);
Philippine Coast Guard (PCG); and
Philippine National Police (PNP).

- b. Proliferation Financing Sub-Committee (PFSC). The PFSC shall be primarily responsible for developing, implementing, and monitoring action plans focused on the identification, investigation, and prosecution of proliferation financing, and the confiscation of proceeds, instruments, and subjects thereof. The PFSC shall provide support and coordinate efforts to implement strategic objectives relative to AML/CTF/CPF awareness activities and relevant action plans. The PFSC shall be composed of the following:

Head : DTI - Strategic Trade Management Office
Members : AMLC;
AFP;
BSP;
BOC;
BI;
DOF;
DFA;
DOJ;
DND;
IC;
IS-AFP;
NICA;
NBI;
NSC;
PNP;
PCG;
SEC;
Maritime Industry Authority; and
Philippine Center on Transnational Crime.

Section 6. AML/CTF/CPF Awareness Sub-Committee. Subject to Section 4 hereof, the AML/CTF Awareness Sub-Committee, created under Section 6(e) of EO No. 68, is hereby renamed as the AML/CTF/CPF Awareness Sub-Committee (ACCASC) to also cover activities related to countering proliferation financing.

The ACCASC shall be primarily responsible for implementing action plans related to AML/CTF/CPF awareness. The AMLC shall serve as the head of the ACCASC, and all agencies represented in the NACC and its sub-committees shall be members thereof. The Philippine Information Agency, Presidential Communications Office, and other concerned government agencies may be called upon by the NACC to provide assistance.

Section 7. Implementing Guidelines. The NACC shall formulate and issue guidelines as may be necessary for the effective implementation of this Order.


Section 8. Funding. The funding requirements necessary for the implementation of this Order shall be charged against the respective appropriations of concerned government agencies, and the respective corporate operating budgets of concerned GOCCs, subject to availability thereof and compliance with pertinent budgeting and accounting laws, rules and regulations. Thereafter, the funding requirements necessary for the continued implementation of this Order shall be included in the budget proposals of the covered agencies, subject to the usual budget preparation process.

Section 9. Separability. If any provision of this Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting:

Section 10. Repeal. EO No. 68 is hereby amended. All other orders, rules and regulations, issuances or parts thereof, which are inconsistent with the provisions of this Order, are hereby repealed, amended or modified accordingly.

Section 11. Effectivity. This Order shall take effect immediately upon its publication in the Official Gazette or in a newspaper of general circulation.

DONE, in the City of Manila, this 4th day of July, in the year of our Lord, Two Thousand and Twenty-Three.

Law
7


By the President:


LUCAS P. BERSAMIN
Executive Secretary

Office of the President
MALACAÑANG RECORDS OFFICE
CERTIFIED COPY
10/1
Paiburnon
ATTY. CONCEPCION ZENY E. FERROLINO-ENAD
27-6-2013 DIRECTOR IV *Paiburnon*



**NATIONAL ANTI-MONEY
LAUNDERING
AND COUNTERING THE FINANCING
OF TERRORISM STRATEGY**

2023 - 2027

Table of Contents

INTRODUCTION 3

 THE VISION STATEMENT 3

 THE MISSION STATEMENT 3

STRATEGIC OBJECTIVES 5

 STRATEGIC OBJECTIVE 1 7

ADDRESSING DEFICIENCIES IN A TIMELY MANNER 7

 STRATEGIC OBJECTIVE 2 9

MONEY LAUNDERING INVESTIGATIONS, PROSECUTIONS, AND CONFISCATIONS 9

 STRATEGIC OBJECTIVE 3 12

TERRORISM FINANCING 12

 STRATEGIC OBJECTIVE 4 15

PROLIFERATION FINANCING 15

 STRATEGIC OBJECTIVE 5 17

TRANSPARENCY OF BENEFICIAL OWNERSHIP INFORMATION 17

 STRATEGIC OBJECTIVE 6 19

**SUPERVISION OF FINANCIAL INSTITUTIONS AND DESIGNATED NON-FINANCIAL
 BUSINESSES AND PROFESSIONS** 19

 STRATEGIC OBJECTIVE 7 23

AML/CFT AWARENESS 23

 ANNEX 1 - SUPPORTING AGENCIES 28

INTRODUCTION

On 12 November 2018, then President Rodrigo Roa Duterte issued Executive Order (EO) No. 68, adopting the National Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) Strategy (NACS) 2018 – 2022. EO 68 likewise created the National AML/CFT Coordinating Committee (NACC) to champion the implementation of the NACS.

With the expiration of the NACS 2018 – 2022, the Philippine Government adopts a new National AML/CFT Strategy for 2023 - 2027. The Philippine government's adoption of the NACS 2023 – 2027 as its national policy based on and informed by the risks and deficiencies identified in the Philippines' 2019 Mutual Evaluation Report (MER) is consistent with FATF Recommendation 2. It reaffirms the authority of the NACC to spearhead the development of AML/CFT policies consistent with the Philippines' legal framework and international standards.

The NACS 2023 – 2027 embodies the Philippine Government's strong political commitment in its fight against money laundering (ML), terrorism financing (TF), and proliferation financing (PF). It recognizes the need for a coordinated, collaborative, and strategic approach involving the government, financial institutions, and other stakeholders. Thus, the NACS 2022 -2027 espouses a "one nation approach" in addressing the risks, correcting deficiencies, and strengthening the country's AML/CFT system.

It affirms the Vision – Mission Statement of the NACS 2018 – 2022, which defines the priorities to enable the Philippine Government to systematically approach a clear vision and undertake a clearly defined mission. Compliance with international AML/CFT standards is at the core of this strategy, as this promotes financial integrity and supports the fight against crimes.

THE VISION STATEMENT

Maintain an internationally compliant and effective AML/CFT regime by ensuring that the Philippines shall not be used as a money laundering, terrorism financing and proliferation financing site as well as preserving the integrity of the country's financial system.

THE MISSION STATEMENT

Combating money laundering, its predicate offenses, terrorism, terrorism financing and proliferation financing by strengthening the AML/CFT legal framework, establishing a strong coordination mechanism, intelligence sharing and enforcement efforts among relevant government agencies and carrying out effective supervision and preventive measures in line with international standards, and increasing society's AML/CFT awareness and support.

Similar to the NACS 2018 – 2022, the NACS 2023 – 2027 identifies key areas of focus in order to effectively combat money laundering, terrorism financing, and proliferation financing. It provides for action plan items that address strategic deficiencies identified in evaluations conducted to assess the country's compliance with international standards and the effectiveness of its AML/CFT system. Collaboration of key government agencies is an essential component in realizing this goal.

STRATEGIC OBJECTIVES

The NACS 2023 – 2027 sets out Strategic Objectives responsive to risks and deficiencies of the country’s AML/CFT systems. Each strategic objective has corresponding action plan items that should be prioritized and accomplished immediately while ensuring that the outcomes reached are sustainable in the long run.

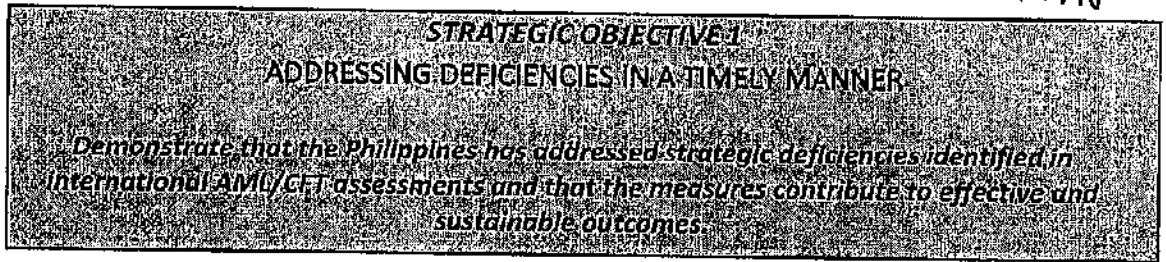
THE STRATEGIC OBJECTIVES	
Objective 1	<i>Demonstrate that the Philippines has addressed strategic deficiencies identified in International AML/CFT assessments and that the measures contribute to effective and sustainable outcomes.</i>
Objective 2	<i>Strengthen law enforcement and prosecutorial capacity for the effective development of financial intelligence, Investigation, Prosecution, and Confiscations in relation to Money Laundering and its Predicate Offenses</i>
Objective 3	<i>Strengthen Mechanisms to Identify, Investigate, and Prosecute Terrorism Financing, including through the Implementation of Measures to Prevent and Disrupt Terrorism Financing</i>
Objective 4	<i>Enhance and implement the framework on Proliferation Financing of Weapons of Mass Destruction</i>
Objective 5	<i>Promote transparency and ensure access to beneficial ownership information by competent authorities</i>
Objective 6	<i>Enhance risk-based supervision of financial institutions and designated non-financial businesses and professions (DNFBPs) to promote understanding of risks and understanding of obligations among supervised sectors</i>
Objective 7	<i>Promote AML/CFT Awareness of Government Agencies, Covered Persons, and the General Public to Effectively Combat Money Laundering, Terrorism Financing, and Proliferation Financing</i>

Philippine agencies are committed to swiftly resolving the identified strategic deficiencies and expeditiously implementing the action plan items. Relevant agencies shall consider these strategic objectives in formulating and implementing relevant work plans and programs to execute herein strategic objectives.

Within each strategic objective, lead agencies are identified with the primary responsibility of implementing and reporting on the required actions. Agencies that are likewise concerned with the outcome of the action item are similarly identified to support

MASTER COPY
hmb

its implementation. All other government agencies should ensure that their plans and programs support the NACS strategic objectives.



In August 2019, the Asia Pacific Group on Money Laundering (APG)¹ adopted the Philippines Mutual Evaluation Report (MER), which provides an assessment of the country's technical compliance with the Financial Action Task Force (FATF)² Standards and effectiveness of its AML/CFT system. The MER identified strategic deficiencies, which made the Philippines a candidate for the FATF Greylist.

The Philippines was placed under a 16-month "Observation Period" which was the country's last chance to address all deficiencies as indicated in the seventy (70) MER Recommended Actions (MRAs). After the Observation Period, the Philippines submitted a Post Observation Period Report providing a comprehensive progress report by relevant agencies on how deficiencies were addressed.

The deficiencies that were noted in the MER pertain to various aspects of the Philippines AML/CFT framework:

- Need to pass relevant laws to improve the Philippines AML/CFT legal framework;
- Effective implementation of a risk based supervision of covered persons;
- To have timely access to beneficial ownership information by Law Enforcement Agencies;
- Improve the investigation and prosecution of money laundering and terrorism financing cases, aligned with the country's risk profile;
- Improve confiscation of proceeds of crimes at the point of conviction;
- Implementation of cross border cash measures in all international ports;
- Awareness improvement of relevant stakeholders on targeted financial sanctions framework; and
- Implementation of measures to protect non-profit organizations from TF abuse.

Supervisors, regulators, law enforcement agencies, prosecutors, and other relevant government agencies were tasked to address the identified deficiencies following their functions.

¹ The APG is a FATF Style Regional Body to which the Philippines is a founding member. Pursuant to membership rules of the APG, its members shall undergo a mutual peer review system to determine levels of effectiveness and technical compliance to the FATF Standards. These peer review system is called "Mutual Evaluation"

² The FATF is an inter-governmental body that sets standards and promotes effective implementation of legal, regulatory and operational measures for combating money laundering, terrorist financing and other related threats to the integrity of the international financial system.

Based on the assessment of the FATF's International Cooperation Review Group (ICRG), it was determined that tangible and positive progress was not made across all key MRAs. The failure of the Philippines to show tangible and positive progress in its AML/CFT system was due to lack of material time for relevant government agencies to implement appropriate effectiveness measures. As a result, the Philippines was included in the FATF's list of "Jurisdictions Under Increased Monitoring," commonly known as the "FATF's Grey List". The FATF ICRG provided eighteen (18) action plan items that Philippine authorities must implement within given time frames to exit the grey list.

Broadly, the 18 ICRG action plan items cover supervision of covered persons; access to beneficial ownership information; enhancements in money laundering and terrorism financing investigations, prosecutions and confiscations; enforcement of cross-border declarations; use of targeted financial sanctions in terrorism/TF and proliferation financing; and risk-based measures to protect non-profit organizations.

All action plan items have expired on January 2023. As of writing, there are seven (7) addressed/largely addressed action plan items, with the remaining ten (10) partly addressed and one (1) not addressed action plan items.

While the FATF has not called upon jurisdictions to impose financial countermeasures upon a listed country, it may do so when that country fails to meet the deadlines in accomplishing the various action items. These countermeasures would treat all Filipinos and their businesses as high risk to money laundering and terrorism financing and would lead to additional costs and delays in transactions. For overseas Filipinos workers, it would mean higher remittance costs, thus, less money for daily food and necessities of their families in the Philippines. For Philippine businesses, it would mean higher interest rates, thus higher production costs. Moreover, higher costs and additional layers of customer due diligence may lead to de-risking of Filipino individuals and businesses, that is, rejecting having any business relations with all Filipinos.

For the Philippines to exit the "FATF greylist", all the ICRG Action Plans should be assessed to be largely addressed.

Thus, all relevant government agencies shall affirm their commitment to swiftly address their respective ICRG action plan items and strengthen inter-agency coordination mechanisms to ensure sustained implementation towards positive and tangible progress. All relevant agencies shall likewise commit to gather and regularly provide qualitative and quantitative information that would evidence the implementation of the action plan items.

STRATEGIC OBJECTIVE 2
MONEY LAUNDERING INVESTIGATIONS, PROSECUTIONS, AND CONFISCATIONS

Strengthen law enforcement and prosecutorial capacity for the effective development of financial intelligence, investigation, prosecution, and confiscations in relation to Money Laundering and its Predicate Offenses

Law Enforcement Agencies (LEAs) and the AMLC have the authority and function to develop financial intelligence, investigate ML, its Predicate Offenses, Terrorism and Terrorism Financing. The prosecution of ML is principally carried out through the Department of Justice or the Office of the Ombudsman, as the case may be. The objective is not only to prosecute the crime but also to confiscate its proceeds.

The Philippines has demonstrated an increase in ML investigations and prosecutions in accordance with its risk profile, but further increase in the numbers of ML investigations and prosecutions, especially with respect to high-risk predicate offenses, are required as well as predicate crimes with transnational element/foreign proceeds in which formal and informal cooperation has been sought.

Priority Areas for the NACS Action Plan

Risk Assessments, International Evaluations, and the relevant government agencies have identified areas for improvement on the capacity and collaboration of the FIU, LEAs, and Prosecutors.

- The 2019 Mutual Evaluation Report found inadequate resourcing with respect to development of financial intelligence and money laundering investigations, being that the AMLC was the only designated authority to investigate ML at that time. AMLC was also the main agency which has responsibility to confiscate criminal proceeds through civil forfeiture actions.

To address the issues on investigation resources, the Philippines has coordinated with various LEAs and implemented the Deputized AMLC Financial Investigators (DAFI) framework to serve as force multipliers in the conduct of ML investigations. The purpose of the DAFI program is to enhance the capacity of LEAs in the development of financial intelligence and the conduct of financial investigation, which they can do in parallel with their predicate crime investigations.

The AMLC has likewise increased its manpower complement and implemented innovations relative to financial intelligence analysis. The financial intelligence products are disseminated to LEAs to support their ML and predicate crime investigations.

- In the last NRA, predicate offenses rated high are the following: a) smuggling; b) violations of intellectual property law; c) illegal manufacture and possession

of firearms, ammunition and explosives; d) environmental crimes; e) investment fraud and estafa; f) violation of dangerous drugs law; and g) plunder and violations of the anti-graft and corrupt practices act. A 2020 Risk Study also identified Online Sexual Abuse and Exploitation of Children as a high-risk crime.

- While there has been an increase in the number of money laundering investigations and prosecutions in recent years, the numbers remain relatively low particularly in relation to other high-risk crimes. There is a need to sustainably increase the number of ML investigations and prosecutions predicated on these high-risk offenses through strengthening coordination mechanisms among the LEAs, Prosecutors, AMLC, and other relevant agencies.
- Formal and informal international cooperation mechanisms are not fully utilized when transnational elements and foreign proceeds are identified in ongoing investigations. There has been a low number of outgoing mutual legal assistance requests. There is also a need to increase investigations and prosecutions of crimes with transnational elements and foreign proceeds, especially among DAFI agencies.
- To strengthen the country's framework for confiscation of proceeds of crimes, the Supreme Court issued the Rules on Criminal Forfeiture in 2021. The Rules also provides for provisional remedies in criminal forfeiture involving money laundering and its predicate crimes. There is a need to further implement the Rules to support seizure and confiscations by LEAs and prosecutors.

Philippine LEAs conduct asset tracing as part of their financial investigations. LEAs and Prosecutors also utilize a number of measures (administrative, civil and criminal) to confiscate proceeds of crime. The number of seizures and confiscations, however, remains relatively low particularly in relation to other high-risk crimes. There is a need to sustainably increase the number of seizures and confiscation actions, including as part of criminal actions.

- In 2021, the Supreme Court also included ML and Forfeiture actions within the jurisdiction of the Special Commercial Courts (SCC). This ensures that SCC judges will enhance their expertise in handling ML and confiscation actions. In addition, the Supreme Court designated additional SCCs, bringing the total to 147 SCCs located across various regions.
- The LEAs, Prosecutors, and other relevant LEAs should continuously enhance their knowledge and capacity in order to address the evolving trends of ML, TF, and predicate offenses. This can be done through continuing training programs and strategic research on ML, TF, and crime trends.
- The 2019 MER found that there are low confiscations related to cross border declarations was underpinned by limited coverage of sea/airport entry/exit points and the staffing shortages, may be a contributing factor.

The Bureau of Customs has now implemented cross border declaration measures across all major international sea and airports.

Measures are also in place to enhance the detection and identification of false declarations and confiscations. The BOC should continue implementing these measures to ensure the collection of cross-border declarations, detection of false declarations and institution of confiscation actions, when so warranted.

The action plan items to be identified by the relevant sub-committee and the different agencies shall collectively be implemented by all concerned agencies to enhance their capacity for enforcement and prosecution. Priority is given for actions related to predicate offenses considered as high risk.

**STRATEGIC OBJECTIVE 3
TERRORISM FINANCING**

Strengthen Mechanisms to Identify, Investigate, and Prosecute Terrorism Financing, including through the Implementation of Measures to Prevent and Disrupt Terrorism Financing

Terrorists and threat groups are continuously increasing and evolving their ability to diversify, resort to various sources of funds, and exploit means and channels to transfer or move funds to support their operations, logistics and other terrorist activities. To successfully prevent terrorism, terrorist financing needs to be countered efficiently, as TF is a key phenomenon that allows these terrorist groups to succeed. Thus, it is essential to have efficient coordination and cooperation among law enforcement and intelligence agencies, financial intelligence units, government agencies, and private stakeholders, to ensure strong political commitment at all levels.

Since the passage of R.A. 11479, otherwise known as the Anti-Terrorism Act, the Philippines has been issuing resolutions for designations of terrorist. In addition, the AMLC issues corresponding resolutions containing sanctions freeze order against these designated persons/entities. The financial institutions respond to these resolutions by asset freezing without delay. Based on international assessments, the Philippines must continue to strengthen its framework on denial of funds of designated persons and entities.

For Non-profit organizations (NPO), the Philippines conducted the 2020 Sector Risk Assessment. As a result, the Philippines conducted risk-based audits on NPOs in 2022 and completed the audit/examination of twenty-one (21) NPOs. The Philippines should continue conducting these audits as a measure to prevent terrorist financing abuse.

Based on international assessments, the Philippines LEAs should increase its TF identification, investigation, and prosecution, in line with the risk profile. Also, the Philippines should continue to increase its dedicated TF investigators and strengthen its investigation and prosecution capacity.

Priority Areas for the NACS Action Plan

Terrorism and terrorism financing threat was assessed more extensively under the latest Terrorism and Terrorist Financing Study. The threats and vulnerability posed by Terrorism and Terrorism Financing were rated Medium High. The terrorism and TF risk in the Philippines has been downgraded from HIGH to MEDIUM HIGH. Said rating entails that the public and private sector continue their efforts and strategies that have been undertaken and implemented in the combat against terrorism and its financing. However, the Philippines must continue to be aggressive in its efforts in combating terrorism and its financing. Terrorist groups, international and domestically, are still present; though their activities are becoming dormant and are waning.

- The level of TF investigative activities was found to be inconsistent with the Philippines TF risk profile. At the time of the ME, there were no TF prosecutions.

To address this, the Philippines dedicated considerable resources for TF investigation and prosecution. The DAFI program ensures that LEAs have the capacity and skills to identify and investigate TF. The Department of Justice likewise increased its resources to support TF Prosecutions.

The Supreme Court of the Philippines identified fifteen (15) Regional Trial Courts (RTC) across the region to handle terrorism and counter-terrorism financing cases involving crimes under the Anti-Terrorism Act (RA. 11479) and the Terrorism Financing Prevention and Suppression Act (RA 10168). Said courts are "designated to exclusively and speedily hear, try and decide" the cases committed in respective regions.

There should be continuous provision of capacity building activities to enhance and update skills of investigators, including for financial investigation training on different types of TF activity. Capacities of the dedicated prosecutorial and judicial resources should be continuously enhanced.

- While there has been an increase in TF identification and investigation efforts, improvements are still necessary to further increase the numbers in line with the risk profile.

DAFIs/LEAs should increase use of TF identification mechanisms, including but not limited to proactive initiation of financial inquiries, conduct of separate parallel financial investigations and use of various coordination mechanisms. This should include strengthening Intelligence-sharing, cooperation, and collaboration with other jurisdictions.

DAFIs/LEAs should likewise increase its TF investigations with particular focus on standalone TF offenses and financing of terror networks as well as TF arising out of counter terrorism actions and investigations.

These identification and investigation actions should translate to prosecution of criminal cases on terrorism financing.

- At the time of the MER, strategic deficiencies were noted on the targeted financial sanctions (TFS) framework on terrorism financing as the proscription process under the Human Security Act (HSA) is not in line with the requirements of UN Security Council Resolution (UNSCR) No. 1373. Due to these deficiencies, the Philippines made limited use of the designation framework to deny funds to and freeze assets of terrorists.

The deficiency in the legal framework has since been addressed with the passage of Republic Act No. 11479, or the Anti-Terrorism Act (ATA). Since

then, Philippine authorities have designated terrorists and terrorist organizations and have frozen funds/assets pursuant to AMLC's sanctions freeze order. Philippine authorities should continue using the designation framework to effectively deny funds to designated persons and entities.

- The Philippines continuously assesses terrorism financing risks associated with non-profit organizations. In the 2018 risk study, a number of unregistered organizations were identified with potential TF risk. In the 2021 study conducted by the SEC, risks were again assessed, and mitigation measures were implemented.

The SEC, together with other regulators, has been conducting an aggressive information campaign to educate NPOs on the abuse of NPOs for TF purposes and to encourage registration with the SEC. The SEC likewise conducts risk based supervision to protect the NPO sector and promote legitimate activity. SEC and other competent authorities should continue taking appropriate measures with respect to the NPO sector, including measures to address unregistered organizations, without disrupting legitimate NPO activities.

**STRATEGIC OBJECTIVE 4
PROLIFERATION FINANCING**

Enhance and implement the framework on Proliferation Financing of Weapons of Mass Destruction

On 30 January 2021, Republic Act (RA) No. 11521, otherwise known as "An Act Further Strengthening the Anti-Money Laundering Law", took effect and gave birth to the Philippines' legal framework prohibiting activities related to the financing of the proliferation of weapons of mass destruction (PF). The law also empowered the AMLC to impose targeted financial sanctions against the properties of designated individuals or entities pursuant to UNSCR 1718 and 2231.

After the effectivity of RA No. 11521, the AMLC issued AMLC Regulatory Issuance 2 - 2021, the PF Targeted Financial Sanctions Guidelines, to assist all covered persons in complying with their obligations under AMLC Resolutions issued to implement TFS obligations, including freeze without delay, in relation to UNSC Resolutions 1718 and 2231.

In addition, the DTI – Strategic Trade Management Office (STMO) issued Memorandum Circular No. 21-06 (MC), Implementation of Financing and Brokering Under Republic Act No. 10697, otherwise known as Strategic Trade Management Office to implement the requirements of UNSCR Nos. 1718 (2006) and 2231 (2015).

The MC is issued pursuant to the penal provision provided under Section 19(a)(3) of Republic Act 10697 or the Strategic Trade Management Act. Violations of Section 19 (a)(3) in relation to PF pursuant to UNSCR 1718 and 2231, is now considered as a predicate offense to ML [Section 3(i)(34), AMLA, as amended by RA No. 11521]

The MC requires any natural or juridical person to apply for an individual authorization from STMO before they can engage in brokering activities or making available or providing funds to facilitate the movement/flow of any strategic goods and/or related services if the parties involved in the transaction/s is any of the following:

- a. a designated person under UNSCR 1718 and its subsequent resolutions;
- b. a designated person under UNSCR 2231 and its subsequent resolutions;
- c. any entity owned or controlled by a designated person;
- d. any individual or entity who acts on behalf of or under the direction of a designated person; or
- e. any person in, or who is a national of, the Democratic People's Republic of Korea.

The MC also prohibit any natural or juridical person operating within the Philippines or any Filipino person, wherever located, is prohibited from engaging in brokering and financing activities, if the parties involved in the transaction/s is any of the following:

- a. a designated person under UNSCR 1718 and its subsequent resolutions;
- b. a designated person under UNSCR 2231 and its subsequent resolutions;

- c. any entity owned or controlled by a designated person;
- d. any individual or entity who acts on behalf of or under the direction of a
- f. designated person; or
- e. any person in, or who is a national of, the Democratic People's Republic of Korea.

Priority Areas for the NACS Action Plan

The legal framework related to Proliferation of the Financing of Weapons of Mass Destruction is in its infancy stage. Thus, relevant government agencies should continue to undertake awareness and capacity building activities to ensure understanding of the public and effective implementation of the measure.

Likewise, relevant government agencies should adopt a cooperation mechanism to ensure a collaborative approach in the identification, investigation, and prosecution of cases related to PF.

To ensure standard approach and effective implementation of the measure, standard training and capacity building activities should be undertaken and relevant manuals covering topics such as, but not limited to investigation and exchange of information should be developed and published.

The Philippines should conduct a gap analysis of its current PF framework and undertake a separate PF Risk Assessment to ensure that its PF legal framework is aligned with international standards.

STRATEGIC OBJECTIVE 5
TRANSPARENCY OF BENEFICIAL OWNERSHIP INFORMATION
Promote transparency and ensure access to beneficial ownership information by competent authorities

Legal persons are created through registration with the Securities and Exchange Commission (SEC) and the Cooperative Development Authority (CDA) while Trust entities are regulated and supervised by the Bangko Sentral ng Pilipinas.

Information on the creation and types of legal persons in the Philippines are available to the public. Likewise, the SEC, CDA and the BSP have mechanisms in place to ensure that beneficial information is submitted, stored and up to date.

Competent authorities have access to beneficial ownership information in the possession of registries, regulators, and financial institutions (CDD Documents). However, timely access of competent authorities, as well as the updating of beneficial ownership information remains to be a challenge.

Priority Areas for the NACS Action Plan

Risk Assessments, International Evaluations, and the relevant government agencies identified areas for improvement on the transparency of legal persons and access to beneficial ownership information.

- In the last NRA, it was noted that not all competent authorities have access to beneficial ownership information held by bank because of the operation of bank secrecy laws.

To address this issue, the SEC and the AMLC should continue to enhance its mechanisms to ensure that competent authorities, including the LEAs, are able to access beneficial ownership information in a timely manner.

- There is a need for the Philippines to enhance and streamline LEAs access to BO information, through the AMLC's mechanisms, including by improving the timeliness and accuracy of such access and enforce BO disclosure obligations to obtain a higher level of timely submission of the GIS through the application of proportional and dissuasive sanctions to non-compliant corporations.

To address this, the SEC should endeavor to increase the number of LEAs and other Competent Authorities with direct access to BO information through the signing of the necessary MOAs/Data Sharing Agreements.

The SEC should continue its efforts, by issuing aggressive policies, in promoting its programs, through continuous outreach actions, related to

the enrolment of legal persons on its eFAST platform to increase the number of legal persons that comply with BO disclosure.

- The SEC should continue to take appropriate enforcement actions against legal persons that fail to comply with BO disclosing obligations including the application of proportionate and dissuasive sanctions and the revision of the penalties applicable to delinquent corporations.

Relevant government agencies should develop plans and programs to implement and address the identified priority areas.

STRATEGIC OBJECTIVE 6
**SUPERVISION OF FINANCIAL INSTITUTIONS AND DESIGNATED NON-FINANCIAL
 BUSINESSES AND PROFESSIONS**

*Enhance risk-based supervision of financial institutions and designated non-financial
 businesses and professions (DNFBPs) to promote understanding of risks and
 understanding of obligations among supervised sectors*

The supervisors for financial institutions are the Bangko Sentral ng Pilipinas (BSP), Securities and Exchange Commission (SEC) and Insurance Commission (IC). The BSP is the supervisor for banks and non-bank financial institutions (NBFIs), such as pawnshops and remittances. The SEC is the supervisor for securities dealers, broker, investment houses, mutual funds and other entities dealing in currency, commodities, or financial derivatives. The IC is the supervisor for insurance companies, pre-need companies, health maintenance organizations and their respective intermediaries. The SAs exercise AML supervision through the issuance of policies and regulations, conduct of examination, and meetings and dialogues with supervised institutions.

The Philippine Amusement and Gaming Corporation (PAGCOR), the Cagayan Economic Zone Authority (CEZA), and the Aurora Pacific Economic Zone and Freeport Authority (APECO), were designated by law as the appropriate government agencies (AGAs) with authority to supervise, assess and monitor compliance of casinos with the obligations under the AMLA.

The AMLC is the AML/CFT Supervisor for covered Designated Non-Financial Businesses and Professions (DNFBPs) such as dealers in precious metals and precious stones, company service providers, persons, including lawyers and accountants engaged in certain activities provided by the law,³ and real estate brokers and dealers.

Priority Areas for the NACS Action Plan

Deficiencies noted in the 2019 MER are focused on DNFBPs and other high-risk sectors such as money service businesses (MSBs) and junkets. Weaknesses were also observed across all sectors in the understanding and implementation of targeted financial sanctions (TFS) obligations on terrorism financing and proliferation financing. At that time, the Philippines TFS framework for TF and PF also have strategic deficiencies.

- DNFBP Supervisors have made enhancements to their risk-based supervision framework. Supervision is at varying stages of implementation. Supervision plan should ensure that higher risk covered persons are prioritized.

³ Persons, including lawyers and accountants, who provide any of the following services: a) managing of client money, securities or other assets; b) management of bank, savings or securities accounts; c) organization of contributions for the creation, operation or management of companies; and d) creation, operation or management of juridical persons or arrangements, and buying and selling business entities.

- For DNFBBs, other than casinos, registration with the AMLC is currently low, with the universe of DNFBBs that should be covered still uncertain. AMLC should implement a strategy to identify DNFBBs to be registered. This should include outreach and possible sanctioning for non-compliance. Concurrently, AMLC should progress its DNFBB examination and enforcement measures, prioritizing higher risk DNFBBs, with a focus on their implementation of AML/CFT obligations, particularly their reporting obligations.
- For casinos, PAGCOR should continue implementation of risk-based supervision, including conduct of examinations and enforcement measures, prioritizing higher risk casinos and sub-sectors. Offshore gaming operators (OGOs) and their service providers (SPs) were recently included under the AMLC and were considered a high-risk sector.
- CEZA and APECO recently adopted their own risk-based policy framework. With respect to APECO, while it has no licensees with authority to operate, it is ready to implement its framework once operations are allowed. With respect to CEZA, it has disseminated questionnaires to their supervised casinos to ensure adequate risk identification of individual casinos to guide its supervision plan.
- There were concerns regarding casinos outsourcing of customer due diligence (CDD) obligations to junket operators, given the major risks posed by junkets. PAGCOR has issued new regulations on fit and proper requirements for junket operators. Examinations conducted by PAGCOR should determine and ensure that CDD requirements on junket participant are conducted by the casinos and that adequate AML/CFT risk mitigation measures are implemented.
- Money service businesses (MSBs) have undergone an extensive re-registration process. There were challenges in identifying and sanctioning unregistered MSBs. The BSP has instituted several measures to identify these unregistered MSBs. These measures should be continuously implemented to ensure protection of the sector and mitigation of risks.
- Strategic deficiencies in the TFS legal framework were addressed with the passage of the ATA providing for a UNSCR 1373 designation framework, and Republic Act 11521, or the 2021 Amendments to the AMLA, providing for a TFS framework on proliferation financing under UNSCR 1781 and 2231.

The AMLC has issued the necessary regulations to guide covered persons in their implementation of TFS TF and PF obligations. Supervisors should ensure that their supervised sectors understand their TFS obligations. Likewise, supervisors should check that covered persons are implementing their TFS obligations.

In 2015, Republic Act No. 10697 or the Strategic Trade Management Act (STMA) was enacted. The law defined strategic goods as, products that, for security reasons or due to international agreements, are of such military importance that their export is either prohibited altogether or subject to specific conditions. Such goods are generally suitable to be used for military purposes or to produce weapons of mass destruction (WMD). The law regulates activities related to strategic goods, including its export, import, transit, transshipment, re-export, reassignment, and provision of related services. It created the Strategic Trade Management Office (STMO) under the Department of Trade and Industry (DTI), to serve as the executive and technical agency of the national government for the establishment of the management systems for the trade in strategic goods.

On 19 July 2020, Republic Act 11479 or the "Anti-Terrorism Act of 2020" took effect. The ATA provides for the legal framework for UNSCR 1373. The salient provisions of the ATA include:

- a. Expansion of the definition of the crime of terrorism;
- b. Criminal provisions in relation to foreign terrorist fighters;
- c. Expansion of investigative powers of competent authorities for terrorism investigations;
- d. Designation of terrorist individual, groups of persons, organizations or associations;
- e. Proscription of terrorist organizations, association, or group of persons;
- f. Authority of the AMLC to investigate, inquire and examine bank accounts; and to issue freeze order;
- g. Expanded composition of the Anti-Terrorism Council, which now includes the AMLC Secretariat Executive Director.

On 19 October 2020, the Implementing Rules and Regulations (IRR) of the ATA also took effect.

Proliferation financing was not assessed as part of the 2nd NRA. The country's framework for regulation of strategic goods is still evolving, and needs to be further developed to address growing concerns on WMD and to make it more compliant with international standards.

- The STMA regulates financing of strategic goods only under the provision of "related services". There is a need for clearer guidelines to regulate the financing aspect.
- To effectively regulate entities engaged in manufacturing, exporting and importing of strategic goods, there is a need to create a database and determine the level of risk of these entities.

In the development of action plans to address terrorism and TF risks, priority is given in engaging security/intelligence agencies to include terrorism financing in their area of focus. This is to ensure that LEAs and security/intelligence agencies also gather evidence pertaining to financing of terrorists, terrorist organizations and acts of terrorism, and refer

it to the AMLC for proper investigation.

The agencies concerned also recognize that spread of terrorism in certain regions can also be curbed with the help of the local government units in high-risk regions. Thus, there is need to reinforce local government mechanisms in this regard.

The action plan should addresses the presence of foreign terrorist fighters and the vulnerability of MSBs, NPOs and Overseas Filipino Workers, including seafarers. Targeted outreach is thus crucial to educate these sectors on how to prevent their abuse for TF purposes.

Finally, the focus of the PF action plans is on the further development of the regulatory framework, including the conduct of a risk assessment to properly understand the nature of business of concerned entities.

**STRATEGIC OBJECTIVE 7
AML/CFT AWARENESS**
Promote AML/CFT Awareness of Government Agencies, Covered Persons, and the General Public to Effectively Combat Money Laundering, Terrorism Financing, and Proliferation Financing

A government who is informed of the ML/TF risks is essential in order to effectively combat ML, its predicate offenses, terrorism and TF. This enables government to apply a risk-based approach in allocating resources and implementing measures to preventive or mitigate ML/TF.

Covered persons who are knowledgeable and conscious of their AML/CFT obligations and the risks faced by the sector are able to effectively prevent ML and assist the government in the investigation and prosecution of crimes. This also raised the effectiveness of compliance level of financial institutions and DNFBPs.

Finally, a general public who is aware of the ML/TF trends, typologies and risks is an effective partner of the government. It will prevent vulnerable sectors and groups of people from being exploited for money laundering and terrorism financing purposes.

Priority Areas for the NACS Action Plan

The Level of AML/CFT awareness has an impact on the implementation of AML/CFT obligations, investigations, and prosecutions, and on the formalization of the economy. The action plans under this strategic objective are also cross-cutting with other strategic objectives

- The increase in investigative and prosecutorial resources should be complemented with continuous capacity building to ensure that dedicated LEAs and prosecutors are able to adequately conduct ML/TF investigations, prosecutions and confiscations.
- The designation of additional Special Commercial Courts and of Anti-Terrorism/Terrorism Financing Courts is a welcome development. Judges and prosecutors assigned in these courts should undergo the necessary trainings to enhance their expertise.
- Timely access and accuracy of beneficial ownership information can contribute to investigations by LEAs. There is a need to continue the aggressive information campaign for legal persons to submit their BO declaration forms as part of the General Information Sheet. The campaign should likewise inform legal persons on sanctions that can be imposed for failure to submit the BO declaration form. Awareness of LEAs on how to access BO information should also be enhanced.

- The registration of other DNFBPs remains a challenge. There is a need to conduct an information campaign to identify DNFBPs and enforce registration requirements. Likewise, for registered DNFBPs, there is a need to continue trainings to promote implementation and understanding of their AML/CFT obligations and risks.
- Risk studies, strategic analysis, and typologies of the AMLC assists covered persons in identifying and reporting suspicious transactions.
- The use of Public Private Partnership mechanisms should be maximized in the field of exchange of studies, typology developments, capacity building activities, and awareness programs.

Aside from risks identified in the 2nd NRA, deficiencies noted in international assessments, discussion in existing coordination mechanisms identifies lack of public awareness on money laundering, predicate offenses and terrorism financing contribute to prevalence of these crimes.

IMPLEMENTATION AND REVIEW OF THE NATIONAL AML/CFT STRATEGY

The National AML/CFT Strategy is a product of the collaborative efforts of key AML/CFT government agencies. Its implementation will be the responsibility of all relevant government agencies which contributed and committed to the strategic objectives and action plans.

A National AML/CFT Coordinating Committee (NACC) shall facilitate inter-agency coordination focused on the development of national policies on AML/CFT /CPF consistent with relevant AML/CFT/CPF laws and international standards, champion the implementation of the NACS 2023-2027 and provide directives to relevant agencies on major issues on the implementation of the NACS 2023-2027.

The National AML/CFT Coordinating Committee shall have the following functions:

- a) Provide overall policy and strategic direction and oversee the implementation of the NACS;
- b) Coordinate the development and implementation of AML/CTF/CPF policies and activities to ensure consistency with the NACS, relevant AML/CTF/CPF laws, and international AML/CTF/CPF standards;
- c) Recommend to relevant government agencies policy and/or operational actions, consistent with the strategic objectives of the NACS, to ensure a multi-agency national response to key AML/CFT/CPF risks;
- d) Ensure that the roles and responsibilities of relevant government agencies as stated in the NACS are efficiently and effectively carried out;
- e) Invite other government agencies and instrumentalities to be part of the NACC or any of its sub-committees, as may be necessary;
- f) Formulate and adopt operational guidelines and rules of procedure for the implementation of a national AML/CFT/CPF strategy, and as may be necessary to carry out its functions and duties;
- g) Call upon any relevant agency, office, or instrumentality to provide assistance, as may be necessary;
- h) Convene and consult relevant AML/CFT/CPF public and private stakeholders on operational and policy issues that may have implications on the implementation and effectiveness of the NACS;
- i) Facilitate the periodic conduct of the money laundering and terrorist financing risk assessment and recommend action plans, which may be included in the NACS, to address the risks identified;
- j) Evaluate the effectiveness of the NACS in light of the evolving ML/TF risks and compliance with international AML/CFT/CPF standards;
- k) Establish and maintain coordination with technical assistance providers to assist relevant government agencies in the implementation of action plans provided in the NACS; and
- l) Promote activities to spread awareness of the NACS and identified high ML/TF/TF risk areas.

There is also created several sub-committees to assist the NACC in the proper implementation of the strategic objectives and action plans.

- a) **The Financial Intelligence, Law Enforcement and Prosecution sub-committee (FILEPSC)** shall be primarily responsible for the implementation and monitoring of action plans under Strategic Objective 1 (Addressing Deficiencies in a Timely Manner), Strategic Objective 2 (Money Laundering Investigation, Prosecutions, and Confiscations), and Strategic Objective 5 (Transparency of Beneficial Ownership Information). The FILEPSC shall likewise provide support and coordinate efforts in the implementation of Strategic Objective 7 (AML/CFT Awareness).
- b) **The Supervision of Financial Institutions Sub-Committee (SFISC)** shall be primarily responsible for the implementation of the relevant action plans under Strategic Objective 1 (Addressing Deficiencies in a Timely Manner), Strategic Objective 6 (Supervision of Financial Institution and Designated Non-Financial Businesses and Professions). The SFISC shall likewise provide support and coordinate efforts in the implementation of Strategic Objective 3 (Terrorism Financing), Strategic Objective 4 (Proliferation Financing), Strategic Objective 5 (Transparency of Beneficial Ownership Information), and Strategic Objective 7 (AML/CFT Awareness).
- c) **The Supervision of Designated Non-Financial Businesses and Professions Sub-Committee (SDSC)** shall be primarily responsible for the implementation of the relevant action plans under Strategic Objective 1 (Addressing Deficiencies in a Timely Manner), Strategic Objective 6 (Supervision of Financial Institution and Designated Non-Financial Businesses and Professions). The SDSC shall likewise provide support and coordinate efforts in the implementation of Strategic Objective 3 (Terrorism Financing), Strategic Objective 4 (Proliferation Financing), Strategic Objective 5 (Transparency of Beneficial Ownership Information), and Strategic Objective 7 (AML/CFT Awareness).
- d) **The Terrorism Financing Sub-Committee (TFSC)** shall be primarily responsible for the implementation of the action plans under Strategic Objective 1 (Addressing Deficiencies in a Timely Manner), and Strategic Objective 3 (Terrorism Financing). The TFPSC shall likewise provide support and coordinate efforts in the implementation of Strategic Objective 7 (AML/CFT Awareness).
- e) **The Proliferation Financing Sub-Committee (PFSC)** shall be primarily responsible for the implementation of the action plans under Strategic Objective 1 (Addressing Deficiencies in a Timely Manner), and Strategic Objective 4 (Proliferation Financing). The PFSC shall likewise provide support and coordinate efforts in the implementation of Strategic Objective 7 (AML/CFT Awareness).
- f) **The AML/CFT Awareness Sub-Committee (ACASC)** shall be primarily responsible for the implementation of the action plans under Strategic

Objective 7 (AML/CFT Awareness). The ACASC shall likewise provide support and coordinate efforts in the implementation of Strategic Objective 1 (Addressing Deficiencies in a Timely Manner).

A Secretariat is formed, which shall be responsible for, among others, the coordination, logistics and operations of the meetings, and coordination with and monitoring of duties and responsibilities of the NACC and its sub-committees.

As part of the implementation of the National AML/CFT Strategy, key government agencies shall integrate the identified action plans within their agency's and come up with their own action plans, consistent with the identified strategic objectives. Each agency shall provide reports on progress made against the strategic objectives and amendments to the agency's action plans, where appropriate to do so.

The National AML/CFT Strategy is a dynamic document as ML/TF risks of the country changes from time-to-time. As such, the National Coordinating Committee shall revisit and update the strategic objectives and action plans in 2025, or as the need arises, to keep it relevant.

ANNEX 1 - SUPPORTING AGENCIES

Financial Intelligence Unit	
Anti-Money Laundering Council (AMLC)	
Supervising Agencies	Appropriate Government Agencies
Bangko Sentral ng Pilipinas (BSP)	Philippine Amusement and Gaming Corporation (PAGCOR)
Insurance Commission (IC)	Cagayan Economic Zone Authority (CEZA)
Securities and Exchange Commission (SEC)	Aurora Pacific Economic Zone and Freeport (APECO)
Relevant Government Agencies	
Anti-Terrorism Council (ATC)	National Privacy Commission (NPC)
ATC - Program Management Center (ATC-PMC)	National Security Council (NSC)
Bureau of Customs (BOC)	National Telecommunications Commission (NTC)
Bureau of Immigration (BI)	Office of the Ombudsman (OMB)
Bureau of Internal Revenue (BIR)	Office of the Solicitor General (OSG)
Civil Aviation Authority of the Philippines (CAAP)	Office of Transportation Security (OTS)
Philippine Coast Guard (PCG)	Overseas Workers Welfare Administration (OWWA)
Department of Environment and Natural Resources (DENR)	Philippine Center on Transnational Crime (PCTC)
Department of Finance (DOF)	Philippine Coast Guard (PCG)
Department of Foreign Affairs (DFA)	Philippine Deposit Insurance Corporation (PDIC)
Department of Information and Communications Technology (DICT)	Philippine Drug Enforcement Agency (PDEA)
Department of Interior and Local Government	Philippine Judicial Academy (PhIJA)
Department of Labor and Employment (DOLE)	Philippine Overseas Employment Administration (POEA)
Department of Trade and Industry – Strategic Trade Management Office (DTI-STMO)	Philippine National Police – Anti-Cybercrime Group (PNP – ACG)
Intellectual Property Office of the Philippines	PNP – Anti-Kidnapping Group (PNP – AKG)

TABLE OF ACRONYMS

ACASC	AML/CFT Awareness Sub-Committee
AGA	Appropriate Government Agencies
AML/CFT	Anti-Money Laundering and Countering the Financing of Terrorism
AMLA	Anti-Money Laundering Act of 2001 or Republic Act 9160
AMLC	Anti-Money Laundering Council
APECO	Aurora Pacific Economic Zone and Freeport Authority
BIR	Bureau of Internal Revenue
BNI	Bearer Negotiable Instruments
BOI	Board of Investments
BSP	Bangko Sentral ng Pilipinas
CDA	Cooperative Development Authority
CEZA	Cagayan Economic Zone Authority
CP	Covered Person
DNFBP	Designated Non-Financial Business and Professions
DOJ	Department of Justice
DTI	Department of Trade and Industry
FATF	Financial Action Task Force
FILEPSC	Financial Intelligence, Law Enforcement and Prosecution sub-committee
FIU	Financial Intelligence Unit
HSA	Human Security Act of 2007 or the Republic Act 9372
IC	Insurance Commission
KYC	Know-Your-Customer
LEA	Law Enforcement Agencies
ML	Money Laundering
MLAT	Mutual Legal Assistance Treaties
MOA	Memorandum of Agreement
MSB	Money Service Business
NACB	National AML/CFT Coordinating Body
NACS	National Anti-Money Laundering and Countering the Financing of Terrorism Strategy
NAEC	National AML/CFT Executive Committee (NAEC)
NAWG	National AML/CFT Working Group
NBFI	Non-Bank Financial Institutions
NBI	National Bureau of Investigation
NCMF	National Commission for Muslim Filipinos
NPO	Non-Profit Organizations
NRA	National Risk Assessment
NSSLA	Non-Stock Savings and Loan Associations
OCD	Office of Civil Defense
OFW	Overseas Filipino Workers
OSG	Office of the Solicitor General
PAGCOR	Philippine Amusement and Gaming Corporation
PDEA	Philippine Drug Enforcement Agency
PF	Proliferation Financing
PNP	Philippine National Police
POC	Peace and Order Councils
RA	Republic Act
SA	Supervising Authorities

SDSC	Supervision of Designated Non-Financial Businesses and Professions Sub-Committee
SEC	Securities and Exchange Commission
SFISC	Supervision of Financial Institutions Sub-Committee
STMA	Strategic Trade Management Act
STMO	Strategic Trade Management Office
STR	Suspicious Transaction Report
TF	Terrorism Financing
TFPFC	Terrorism Financing and Proliferation Financing Sub-Committee
TFPSA	Terrorism Financing Prevention and Suppression Act or Republic Act 10168
WB	World Bank
WMD	Weapons of Mass Destruction



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



hms

04 August 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 131-2023

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

Attached is the Note Verbale No. 009079 from the Office of Protocol, Department of Foreign Affairs indicating the specimen signature and initial of Mr. Christian Andrei C. Aguilar, Assistant Director for Immunities and Privileges.

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 17 2023



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

14 August 2023

MASTER COPY
hmm

CUSTOMS MEMORANDUM CIRCULAR
NO. 138-2023

TO : ALL DISTRICT COLLECTORS
ALL CHIEFS, EXPORT DIVISIONS OR EQUIVALENT OFFICES
ALL OTHERS CONCERNED

SUBJECT : DEPARTMENT CIRCULAR (DC) NO. DC2023-05-0012 -
ELECTRIC VEHICLE (EV) RECOGNITION GUIDELINES

This has reference to the letter from Mr. Felix William B. Fuentebella, Office of the Undersecretary, Department of Energy (DOE) dated 25 May 2023 addressed to Atty. Teddy S. Raval, Deputy Commissioner, Enforcement Group, Bureau of Customs with the subject: *Department Circular (DC) No. DC2023-05-0012 - Electric Vehicle (EV) Recognition Guidelines.*

As stated in the letter, in reference to Section 5 of the Implementing Rules and Regulations of the Electric Vehicle Industry Development Act (EVIDA-IRR), the DOE has issued DC No. DC2023-05-0012 or the *EV Recognition Guidelines* to properly classify EVs based on the EVIDA.

In addition, Section 9 of the said DC No. DC2023-05-0012 states that all concerned national government agencies and local government units shall adopt the classification of EVs. Hence, the DOE encourages to harmonize existing policies/ guidelines/ regulations related to EV with the definition and requirements provided in the DC.

Herein attached is the copy of the DC No. DC-2023-05-0012 and the list of recognized EVs that may be eligible for EVIDA incentives. Note that the attached EV list will be updated with the notification of all vehicle manufacturers, assemblers, importers, and rebuilders for the classification and recognition of their EV/s for sale in the market.

For information and guidance.

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

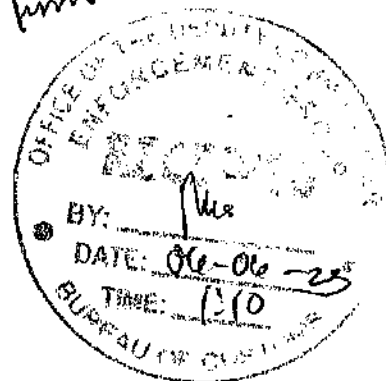
BIENVENIDO Y. RUBIO
Commissioner



AUG 17 2023



MASTER COPY



25 May 2023

ATTY. TEDDY SANDY S. RAVAL
Deputy Commissioner – Enforcement Group
Bureau of Customs (BOC)
G/F OCOM Building, 16th Street
South Harbor, Port Area, Manila
Email: teddysandy.raval@customs.gov.ph

Subject: Department Circular No. DC2023-05-0012 – Electric Vehicle (EV) Recognition Guidelines

Dear Atty. Raval:

Warmest Greetings from the Energy Family!

In reference to Section 5 of the Implementing Rules and Regulation of the Electric Vehicle Industry Development Act (EVIDA-IRR), to properly classify electric vehicles (EVs) based on the EVIDA, the Department of Energy has issued the Department Circular (DC) No. DC2023-05-0012 or the EV Recognition Guidelines.

In addition, Section 9 of the said DC provides that all concerned national government agencies (NGAs), and local governments units (LGUs) are to adopt the classification of EVs. Hence, we encourage your office to harmonize existing policies/guidelines/regulations related to EV with the definitions and requirements provided in the DC. We have attached a copy of the DC2023-05-0012 for your reference.

Moreover, we have attached a list of recognized EVs that may be eligible for EVIDA incentives for your reference. Please note that the attached EV list will be updated with the notification of all vehicle manufacturers, assemblers, importers, and rebuilders for the classification and recognition of their EV/s for sale in the market.

For further clarifications and inquiries, your staff may contact Dir. Patrick T. Aquino, CESO III of the Energy Utilization Management Bureau (EUMB) through phone number (02) 8479-2900 loc. 406 or email at doe.eumb@gmail.com/ doe.EVoffice@gmail.com.

Thank you and we look forward to a harmonized adoption of EVs and implementation of the EVIDA.

Very truly yours,

FELIX WILLIAM B. FUENTEBELLA
DOE, Office of the Undersecretary



DEPARTMENT OF ENERGY
CUSTOMER CARE DIVISION

JUN 06 2023
Harem M. Uano
Client Service Officer
ISO 9001:2015 Certified

R-48



Republic of the Philippines

DEPARTMENT OF ENERGY

MASTER COPY

DEPARTMENT CIRCULAR NO. DC 2023-05-0012 Qw

**GUIDELINES ON THE ELECTRIC VEHICLE (EV) RECOGNITION
AND ADOPTION OF EV STANDARD CLASSIFICATION ON ROAD TRANSPORT FOR
INCENTIVE ELIGIBILITY PURSUANT TO THE ELECTRIC VEHICLE INDUSTRY
DEVELOPMENT ACT**

WHEREAS, Republic Act (RA) No. 7638 or the Department of Energy (DOE) Act of 1992 declares as a policy of the State, among others, to ensure a continuous, adequate, and economic supply of energy with the end in view of ultimately achieving self-reliance in the country's energy requirements through the integrated and intensive exploration, production, management, and development of the country's indigenous energy sources;

WHEREAS, Sections 5 (e) and (h) of RA 7638 authorizes the DOE to regulate private sector activities as provided under existing laws, providing therein an environment conducive to free and active private sector participation and investment in all energy activities, as well as to formulate and implement a program for the accelerated development of non-conventional energy systems and the promotion and commercialization on its applications;

WHEREAS, RA 11285 or the Energy Efficiency and Conservation (EEC) Act declares the policy direction of the government in terms of energy efficiency, conservation, sufficiency and sustainability in the country;

WHEREAS, RA 11697 or the Electric Vehicle Industry Development Act (EVIDA) declares that it is the policy of the State, among others, to ensure the country's energy security and independence by reducing reliance on imported fuel for the transportation sector; and provide an enabling environment for the development of electric vehicles (EVs) including options for micromobility as an attractive and feasible mode of transportation to reduce dependence on fossil fuels;

WHEREAS, Section 6(a) of the EVIDA, provides for the Comprehensive Roadmap for the Electric Vehicle Industry (CREVI) – a national development plan for the EV industry with an annual work plan to accelerate the development, commercialization, and utilization of EVs in the country, comprising the EVs and charging stations as one component, which includes the development of standards and specifications of EVs and charging stations, among others;

WHEREAS, Section 7(c) of the EVIDA, provides that the DOE shall be the primary agency tasked with the promotion of the adoption of EVs and the development of charging stations and related equipment. Towards this end, the DOE shall develop and update the EV and charging stations component of the CREVI in coordination with the Department of Transportation (DOTr), and in consultation with the local government units (LGUs) and other relevant national government agencies (NGAs).

WHEREAS, under Section 5 of the Implementing Rules and Regulations of the EVIDA (EVIDA-IRR), the DOE may recognize other types of EVs in considering future advances and innovations in technologies provided that it has at least one (1) electric drive for propulsion;

WHEREAS, Section 20 of the EVIDA-IRR, authorizes the DOE in consultation with the EVIDA-Technical Working Group (TWG) member agencies to issue guidelines for the effective implementation of the mandatory five percent (5%) EV share in Corporate and Government fleets, whether owned or leased within the timeframe indicated in the CREVI;

WHEREAS, considering that the EV sector is still in its early stages of development, and as we owe the public correct information, there is a need to determine EVs that may be eligible for EVIDA incentives as well as harmonize the classification of EVs in determining the types of EVs given the rapid changes in the industry;

WHEREAS, consistent with Rule III, Section 9 of the EVIDA-IRR, the following guidelines are being issued in coordination with the relevant government agencies, and after public consultation with the stakeholders conducted on 20-22 March 2023 and 20 April 2023 in the National Capital Region, Luzon, Visayas and Mindanao;

NOW, THEREFORE, in consideration of all the foregoing, the DOE hereby issues, adopts and promulgates the following:

Section 1. Title. This Department Circular (DC) shall be known as the "EV Recognition Guidelines".

Section 2. Scope and Application. This DC shall apply to all road transport vehicle manufacturers, assemblers, importers, and rebuilders (MARs) for the classification and recognition of road transport EVs with the purpose to harmonize the types of EVs and provides easy identification of EVs among the NGAs and EV industry.

The DOE shall issue a separate issuance for EVs concerning air and water vehicles, and other types of land vehicles (e.g. heavy equipment, etc.).

Section 3. Definition of Terms. In addition to the terms defined under Section 4(k), and Sections 4(l) and 5 of the EVIDA, and EVIDA-IRR, respectively, the following terms used in this DC shall apply:

- 3.1 **Electric Vehicle (EV)** refers to a vehicle with at least one (1) electric drive for vehicle propulsion;
- 3.2 **EUMB** refers to Energy Utilization Management Bureau of the DOE;
- 3.3 **EVIDA Incentives** refer to the fiscal and non-fiscal incentives granted under Chapter IV and Rule VII of the EVIDA, and EVIDA-IRR, respectively;
- 3.4 **Importer** refers to any individual, partnership, corporation, or other entity, incorporated, organized, and existing under Philippine laws, engaged in the importation of completely built units of EVs, EV charging stations (EVCS) and related equipment, parts and components, and batteries;
- 3.5 **Manufacturer or Assembler** refers to any individual, partnership, corporation, or other entity incorporated, organized, and existing under Philippine laws, engaged in the manufacture and assembly of EVs, EVCS and related equipment, parts and components, and batteries;
- 3.6 **Platform** refers to the online platform system where the recognized EVs are listed and updated;
- 3.7 **Recognized EV** refers to those EVs and conversion kits which are described, advertised, or promoted by road transport vehicle MARs and has undergone process, determined by the DOE and is listed in DOE website, and therefore may qualify for the EVIDA incentives;

- 3.8 **Road Transport Vehicle** refers to land vehicle conveying cargo or passengers, regardless of size or weight classification designed to operate on a road; and
- 3.9 **Unrecognized EV** refers to those EVs which are described, advertised, or promoted by road transport vehicle MARs and is intended for sale in the Philippine market, and is/are ineligible to avail the EVIDA Incentives.

Section 4. Adoption of EV Classification. To provide a harmonized adoption of EVs in line with the targets under the CREVI, the DOE shall give recognition to EVs as defined under the EVIDA and EVIDA-IRR, which shall be classified, determined, and is hereby adopted as follows:

- 4.1 **Battery EVs (BEVs)** are those EVs with an electrically propelled vehicle with only a traction battery as power source for vehicle propulsion. For the purpose of this DC, pure electric vehicle (PEV) shall also be defined as BEV;
- 4.2 **Hybrid-EVs (HEVs)** are those EVs with both a rechargeable energy storage system and a fueled power source for propulsion;
- 4.3 **Light EVs (LEVs)** are those EVs used in micromobility that provide alternative modes of transportation which include electric scooters, electric bicycles, electric personal transport, and other similar vehicles weighing less than fifty kilograms (50 kg); and
- 4.4 **Plug-in hybrid-EVs (PHEVs)** are those HEVs with rechargeable energy storage system that can be charged from an external electric energy source.

In recognition of the advances and innovation of technologies, EVs may be further classified and determined by DOE upon the notice of road transport vehicle MARs: *Provided, That* the vehicle has at least one (1) electric drive used for propulsion.

Section 5. Road Transport Vehicle Classifications. For purposes of this Circular, the classification of transport vehicles shall be in accordance with Annex A - Road Motor Vehicle Classification which adopts the Department of Transportation's (DOTr) road vehicle classification defined under the Philippine National Standards (PNS) 1891 – Road Vehicles – Classification and Definition.

Section 6. EV Recognition Documentary Requirements. All road transport vehicle MARs shall notify the EUMB of all claimed EVs and shall submit the following documentary requirements:

- 6.1 Notice to DOE through EUMB (*Annex A*); and
- 6.2 Duly accomplished Specification Form (*Annex B*).

Section 7. Processing of EV Recognition Application. The procedure for EV recognition shall be as follows:

- 7.1 All road transport vehicle MARs who intend to apply for EV recognition shall send an application to the EUMB for every EV claimed for sale in the market. The complete applications shall conform with Section 6 of this DC. All applicants shall submit application documents through EUMB's official email address. EUMB will develop platform to facilitate ease of application which will

be announced to all road transport vehicle MARs in place of the email submissions.

- 7.2 Within twenty (20) working days, the EUMB shall process the application and upon determination, recognized EVs shall be included in the official EV listing/database: *Provided, That* incomplete applications or applications not conforming to Section 7.1 will be returned.
- 7.3 The official EV listing/database will serve as the basis for the grant of incentives provided in the EVIDA and its pertinent rules and regulations.
- 7.4 Recognized EVs will be made available to the public by the DOE through its website and subject to regular update.
- 7.5 Recognized EVs that are not marketed for a period of ninety (90) calendar days will be removed from the list by road transport vehicle MARs through the platform.
- 7.6 For duplicate submissions, the EUMB will process only the first submission within six (6) months for a particular EV type and its variants.
- 7.7 For revisions regarding data and/or information from submissions, the road transport vehicle MARs shall file a request through the platform or official email address. These shall be acted upon by the EUMB within seven (7) working days. *Provided, That* revisions of data and/or information shall not include the following:
 - a. EV Classification;
 - b. Model Number/Code;
 - c. Type of Transmission;
 - d. Body type;
 - e. Electric motor rating;
 - f. Traction battery energy; and
 - g. Charger connector.

Request/s for the revisions of the abovementioned data and/or information shall be accepted as a new EV Recognition application.

Section 8. Recognized EV List. Pursuant to Section 11(m) of the EVIDA-IRR, the DOE through EUMB, after consolidation and data centralization from concerned NGAs and LGUs, shall update the list of recognized EV and shall be made available to them and to the public for reference and easy access.

Section 9. EV Classification Harmonization. For harmonized regulations related to the EV industry, all concerned NGAs, and LGUs shall adopt the classification of EVs provided in Section 4 of this DC. Moreover, all unlisted vehicles shall be deemed as unrecognized EVs.

MASTER COPY
fmm

Section 10. Review Clause. In light of the dynamic nature of the industry, the DOE shall periodically review, update and issue the necessary rules relative to the CREVI every two (2) years from the date of issuance, or earlier as the need arises.

Section 11. Separability Clause. If for any reason, any section or provision of this DC is declared unconstitutional or invalid, the other parts or provision hereof which are not affected hereby shall continue to be in full force and effect.

Section 12. Repealing Clause. The provisions of other circulars, orders, issuances, rules, and regulations, which are inconsistent with the provisions of this DC are hereby repealed, amended, modified, or superseded accordingly.

Section 13. Effectivity. This DC shall take effect immediately within fifteen (15) days after its complete publication in at least two (2) national newspapers of general circulation. A copy of this DC shall be filed with the University of the Philippines Law Center - Office of the National Administrative Register.

Issued on ___ May 2023 at the DOE, Energy Center, Rizal Drive cor. 34th Street, Bonifacio Global City, Taguig City.


RAPHAEL P.M. LOTILLA,
Secretary



MAY 12 2023



Energy Utilization Management Bureau
Quality Management System

NOTICE OF APPLICATION
FOR RECOGNITION
(ANNEX A)

Doc Ref No.:	EUMB-DEVO-QF-012
Effective Date:	XX-XXXX-XX
Revision No.:	0
Page No.:	1 of 1

(Company logo)

DEPARTMENT OF ENERGY
Energy Center, Rizal Drive,
Bonifacio Global City, Taguig City,
Philippines 1632

Attention: DIRECTOR
Energy Utilization Management Bureau (EUMB)
Department of Energy
Tel. No: (02) 8840-2289
Email: doe.eumb@gmail.com

Dear Sir/Madam:

The <Name of entity/company/organization>, located at <Address>, would like to notify and request to the Department of Energy (DOE) the recognition of our vehicle/s for sale as electric vehicle:


Vehicle Model	Electric Vehicle (EV) Type (i.e., HEV, PHEV, BEV)
<i>include additional rows as necessary.</i>	

Also, we have attached and duly accomplished the Electric Vehicle Specification Form (Annex B) of the Department Circular No. XXXX-XX-XXXX.

Thank you.

Very truly yours,

(Authorized Representative)
(Designation)
(Company Name)

	Energy Utilization Management Bureau Quality Management System SPECIFICATION FORM (ANNEX B)	Doc Ref No.:	EUMB-DEVO-QF-013
		Effective Date:	XX-XXXX-XX
		Revision No.:	0
		Page No.:	1 of 6

ELECTRIC VEHICLE SPECIFICATION FORM

Vehicle Classification	<i>Refer to Road Motor Vehicle Classification*</i>
Electric Vehicle (EV) Classification	<input type="checkbox"/> Hybrid Electric Vehicle (HEV) <input type="checkbox"/> Plug-in HEV (PHEV) <input type="checkbox"/> Battery Electric Vehicle (BEV) / Pure Electric Vehicle (PEV) <input type="checkbox"/> Light Electric Vehicle (LEV)
<i>"Insert isometric view with white background of the vehicle model" at least 2"x2" size</i>	
Brand Name (Make)	
Model Number/Code	
Year Model	
Name and address of manufacturer	
Unladen mass (kg)	
Vehicle size (m) (LxWxH)	
Max. power (kW)	
Max. engine power	
Max. electric power	
Max. Torque (Nm) at specified rpm	
Fuel/ Engine Type	<input type="checkbox"/> Gasoline <input type="checkbox"/> Unleaded <input type="checkbox"/> Diesel <input type="checkbox"/> Liquefied Petroleum Gas (LPG) <input type="checkbox"/> Natural Gas (NG) <input type="checkbox"/> Electric <input type="checkbox"/> Others (please specify): _____
Vehicle emission standard	<input type="checkbox"/> Euro4 <input type="checkbox"/> Euro5 <input type="checkbox"/> Euro6 <input type="checkbox"/> Others (please specify): _____
Type of transmission	<input type="checkbox"/> Manual <input type="checkbox"/> Automatic <input type="checkbox"/> Semi-automatic <input type="checkbox"/> Others (please specify): _____

Body type	<input type="checkbox"/> Motorcycle <input type="checkbox"/> Tricycle <input type="checkbox"/> Sedan (saloon) <input type="checkbox"/> Sport Utility Vehicle (SUV) <input type="checkbox"/> Utility Vehicle (UV) <input type="checkbox"/> Multi-Purpose Vehicle (MPV) <input type="checkbox"/> AA Saloon <input type="checkbox"/> AB Hatchback <input type="checkbox"/> AC Station Wagon <input type="checkbox"/> AD Coupé <input type="checkbox"/> AE Convertible <input type="checkbox"/> AF Multi-purpose vehicle <input type="checkbox"/> Pick-up truck <input type="checkbox"/> Cat. III truck <input type="checkbox"/> Cat. IV truck <input type="checkbox"/> Cat. V truck <input type="checkbox"/> Others (please identify): _____	
Number of seats		
Maximum vehicle design speed (km/h)		
Operating mode switch	<input type="checkbox"/> With	<input type="checkbox"/> Pure electric <input type="checkbox"/> Pure fuel consuming <input type="checkbox"/> Hybrid mode
	<input type="checkbox"/> Without	
Fuel consumption	Combined fuel economy (km/L):	
	Running in pure fuel (km/L):	
	Running in pure electric (km/kWh):	
Fuel tank capacity (L)		
Electric motor	<input type="checkbox"/> Synchronous <input type="checkbox"/> Asynchronous <input type="checkbox"/> Others (please identify): _____	
Electric motor rating (kW)		
Traction battery energy (kWh)		
Traction battery mass (kg)		
Battery type	<input type="checkbox"/> Lead acid <input type="checkbox"/> Lithium ion (Li-ion) <input type="checkbox"/> Lithium Sulfur (Li-S) <input type="checkbox"/> Molten Salt (NA-NiCl ₂) <input type="checkbox"/> Nickel Cadmium (Ni Cd) <input type="checkbox"/> Nickel Metal Hydride (Ni-MH) <input type="checkbox"/> Others (please specify): _____	
Battery dimension (mm)	L = W = H =	
Operating temperature range of the traction battery (°C)	____ °C to ____ °C	

Charger connector**	<input type="checkbox"/> On board <input type="checkbox"/> External	Type: <input type="checkbox"/> Type 2 <input type="checkbox"/> CCS Combo 2 <input type="checkbox"/> CHAdeMO <input type="checkbox"/> ChaoJi <input type="checkbox"/> TESLA <input type="checkbox"/> Others (please specify): _____
	<input type="checkbox"/> AC <input type="checkbox"/> DC	
	IP-code	
Charger Voltage** (V)		
Download Full Specification:	<i>(Please provide link to download the vehicles' full specification/brochure)</i>	

**additional information for PHEV only
FILL UP APPLICABLE DETAILS



Energy Utilization Management Bureau
Quality Management System

ELECTRIC VEHICLE SPECIFICATION
(ANNEX B)

Doc Ref No.:	EUMB-DEVO-QF-013
Effective Date:	XX-XXXX-XX
Revision No.:	0
Page No.:	3 of 6

CONVERSION KIT SPECIFICATION FORM

Vehicle Classification	<i>Refer to Road Motor Vehicle Classification*</i>
Electric Vehicle (EV) Classification	<input type="checkbox"/> Hybrid Electric Vehicle (HEV) <input type="checkbox"/> Plug-in HEV (PHEV) <input type="checkbox"/> Battery Electric Vehicle (BEV) / Pure Electric Vehicle (PEV) <input type="checkbox"/> Light Electric Vehicle (LEV)
<p><i>"Insert isometric view with white background of the kit model" at least 2"x2" size</i></p>	
Brand Name (Make)	
Model Number/Code	
Year Model	
Name and address of manufacturer	
Unladen mass (kg)	
Kit size (m) (LxWxH)	
Max. power (kW)	
Max. engine power	
Max. electric power	
Max. Torque (Nm) at specified rpm	
Fuel	<input type="checkbox"/> Gasoline <input type="checkbox"/> Unleaded <input type="checkbox"/> Diesel <input type="checkbox"/> Liquefied Petroleum Gas (LPG) <input type="checkbox"/> Natural Gas (NG) <input type="checkbox"/> Electric <input type="checkbox"/> Others (please specify):
Vehicle emission standard	<input type="checkbox"/> Euro4 <input type="checkbox"/> Euro5 <input type="checkbox"/> Euro6 <input type="checkbox"/> Not applicable <input type="checkbox"/> Others (please specify):
Type of transmission	<input type="checkbox"/> Manual <input type="checkbox"/> Automatic <input type="checkbox"/> Semi-automatic <input type="checkbox"/> Others (please specify):
Appropriate Body type (include model, year, or brand if applicable)	<input type="checkbox"/> Motorcycle <input type="checkbox"/> Tricycle <input type="checkbox"/> Sedan (saloon) <input type="checkbox"/> Sport Utility Vehicle (SUV)

	<input type="checkbox"/> Utility Vehicle (UV) <input type="checkbox"/> Multi-Purpose Vehicle (MPV) <input type="checkbox"/> AA Saloon <input type="checkbox"/> AB Hatchback <input type="checkbox"/> AC Station Wagon <input type="checkbox"/> AD Coupé <input type="checkbox"/> AE Convertible <input type="checkbox"/> AF Multi-purpose vehicle <input type="checkbox"/> Pick-up truck <input type="checkbox"/> Cat. III truck <input type="checkbox"/> Cat. IV truck <input type="checkbox"/> Cat. V truck <input type="checkbox"/> Others (please identify):	
Traction battery energy (kWh)		
Traction battery mass (kg)		
Battery type	<input type="checkbox"/> Lead acid <input type="checkbox"/> Lithium ion (Li-ion) <input type="checkbox"/> Lithium Sulfur (Li-S) <input type="checkbox"/> Molten Salt (NA-NiCl ₂) <input type="checkbox"/> Nickel Cadmium (Ni Cd) <input type="checkbox"/> Nickel Metal Hydride (Ni-MH) <input type="checkbox"/> Others (please specify):	
Battery dimension (mm)	L = W = H =	
Operating temperature range of the traction battery (°C)	___ °C to ___ °C	
Electric motor	<input type="checkbox"/> Synchronous <input type="checkbox"/> Asynchronous <input type="checkbox"/> Others (please identify):	
Electric motor rating (kW)		
Uphill slope gradeability (% slope)		
International protection (IP)-code		
Charger connector	<input type="checkbox"/> On board <input type="checkbox"/> External	Type: <input type="checkbox"/> Type 2 <input type="checkbox"/> CCS Combo 2 <input type="checkbox"/> CHAdeMO <input type="checkbox"/> ChaoJi <input type="checkbox"/> TESLA <input type="checkbox"/> Others (please specify):
	<input type="checkbox"/> AC <input type="checkbox"/> DC	
	IP-code	
Charger Voltage (V)		
Download Full Specification:	<i>(Please provide link to download the full specification/brochure)</i>	

* Road Motor Vehicle Classification

Classification	Description	Other description ¹²
L	road motor vehicles with less than four wheels and including 4 wheeled vehicles with restrictions on maximum speed, maximum mass and maximum rated power	
L1	a two-wheeled vehicle with a maximum design speed not exceeding 50 km/h	mopeds, light electric vehicle (LEV)
L2	a three-wheeled vehicle with a maximum design speed not exceeding 50 km/h	mopeds, LEV
L3	a two-wheeled vehicle with a maximum design speed exceeding 50 km/h	motorcycle without sidecar, LEV
L4	a vehicle with three wheels asymmetrically arranged in relation to the longitudinal median plane with a maximum design speed exceeding 50 km/h (motorcycle with sidecar)	motorcycle with sidecar, LEV
L5	a vehicle with three wheels symmetrically arranged in relation to the longitudinal median plane with a maximum design speed exceeding 50 km/h	three-wheeled vehicle
L6	a vehicle with four wheels whose unladen mass is not more than 350 kg, not including the mass of the batteries in case of electric vehicles, whose maximum design speed is not more than 45 km/h	
L7	a vehicle with four wheels, other than that classified for the category L6, whose unladen mass is not more than 400 kg (550 kg for vehicle intended for carrying goods), not including the mass of batteries in the case of electric vehicles, whose maximum design speed is not more than 45 km/h	
M	road motor vehicles having at least four wheels and used for the carriage of passengers	
M1	vehicles used for the carriage of passengers and comprising not more than eight (8) seats in addition to the driver's seat, and having a gross vehicle weight not exceeding 5000 kg	passenger car, utility vehicle (UV), sports utility vehicle (SUV), low speed vehicle (LSV), high speed vehicle (HSV), taxi, filcab, tourist car, tourist metered taxi, school transport
M2	vehicles used for the carriage of passengers, comprising more than eight (8) seats in addition to the driver's seat, and having a gross vehicle weight not exceeding 5000 kg	LSV, HSV, UV, filcab, public utility Jeepney (PUJ), minibus, tourist transport service, GT Express service, shuttle service, school transport service
M3	vehicles used for the carriage of passengers, comprising more than 8 seat in addition to the driver's seat and having a maximum gross vehicle weight exceeding 5000 kg	bus, LSV, HSV, UV, PUJ, minibus, public utility bus (PUB) shuttle service, tourist bus, school transport service
N	road motor vehicles having at least four wheels and used for the carriage of goods	

¹ Department of Transportation (DOTr) Department Order 2010-32

² DOTr Guidelines and Procedures Governing the Issuance of Student-Driver's Permit, Conductor's License and Driver's License

Classification	Description	Other description ¹²
N1	vehicles used for the carriage of goods and having a maximum gross vehicle weight not exceeding 3500 kg	UV, truck for hire
N2	vehicles used for the carriage of goods and having a maximum gross vehicle weight exceeding 3500 kg but not exceeding 12000 kg	UV, trucks, truck for hire
N3	vehicles used for the carriage of goods and having a maximum gross vehicle weight exceeding 12000 kg	trucks, truck for hire
O	trailers and semi-trailers	
O1	trailers and semi-trailers with a maximum gross vehicle weight not exceeding 750 kg	trailers
O2	Trailers and semi-trailers with a maximum gross vehicle weight exceeding 750 kg but not exceeding 3500 kg	trailers
O3	Trailers with a maximum gross vehicle weight exceeding 3500 kg but not exceeding 10000 kg	trailers
O4	Trailers with a maximum gross vehicle weight exceeding 10000 kg	trailers

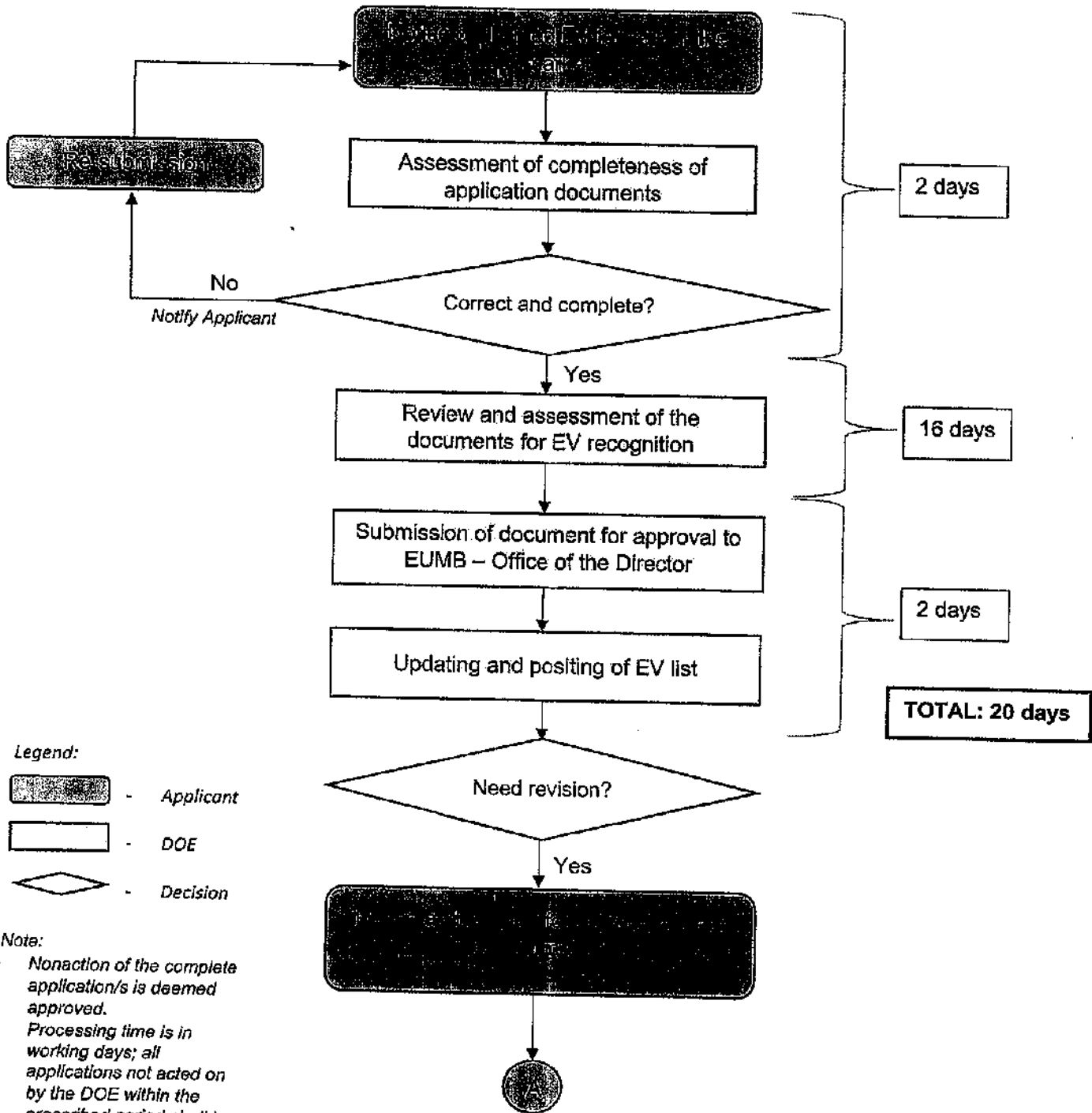


Energy Utilization Management Bureau
Quality Management System

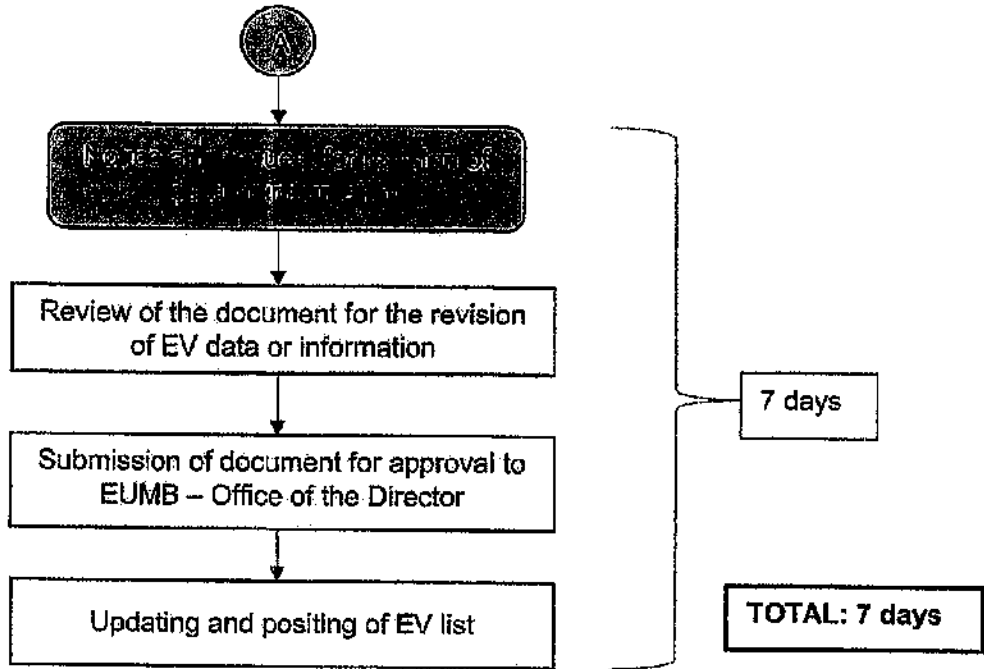
PROCEDURE FOR THE ELECTRIC
VEHICLE CHARACTERIZATION
(ANNEX C)

Doc Ref No.:	EUMB-DEVO-OP-004
Effective Date:	XX-XXXX-XX
Revision No.:	0
Page No.:	1 of 2




FLOW CHART PROCEDURE FOR THE ELECTRIC VEHICLE CHARACTERIZATION



FLOW CHART PROCEDURE FOR THE REVISION OF DATA AND/OR INFORMATION OF ELECTRIC VEHICLE CHARACTERIZATION



Legend:

-  - Applicant
-  - DOE
-  - Decision

Note:


- Nonaction of the complete application/s is deemed approved.
- Processing time is in working days; all applications not acted on by the DOE within the prescribed period shall be deemed approved.





Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



LIST OF RECOGNIZED ELECTRIC VEHICLES
Light Electric Vehicle (LEV)
(As of May 2023)

	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	NWOW
	Model Number/Code:	TK10 (Turtle King10)
	Year Model:	-
	Vehicle size (m):	1.730 x 0.720 x 1.230
	Gross vehicle weight (kg):	-
	Max. power (kW):	0.8
	Battery Capacity (kWh):	1.2
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	NWOW
	Model Number/Code:	ARS
	Year Model:	-
	Vehicle size (m):	1.680 x 0.615 x 1.230
	Gross vehicle weight (kg):	-
	Max. power (kW):	0.45
	Battery Capacity (kWh):	0.96
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	NWOW
	Model Number/Code:	GB2
	Year Model:	-
	Vehicle size (m):	1.750 x 0.740 x 1.230
	Gross vehicle weight (kg):	-
	Max. power (kW):	0.40
	Battery Capacity (kWh):	0.576
	Charging connector:	-
	Download Full Specification:	Click here.





Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	NWOW
	Model Number/Code:	GC10
	Year Model:	-
	Vehicle size (m):	1.500 x 0.640 x 1.090
	Gross vehicle weight (kg):	-
	Max. power (kW):	0.350
	Battery Capacity (kWh):	0.624
	Charging connector:	-
Download Full Specification:	Click here.	

	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	NWOW
	Model Number/Code:	ERV-MINI
	Year Model:	-
	Vehicle size (m):	1.600 x 0.680 x 0.980
	Gross vehicle weight (kg):	-
	Max. power (kW):	1
	Battery Capacity (kWh):	0.96
	Charging connector:	-
Download Full Specification:	Click here.	

	Vehicle Classification:	Class L2
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	NWOW
	Model Number/Code:	ERVS2
	Year Model:	-
	Vehicle size (m):	2.180 x 0.830 x 1.640
	Gross vehicle weight (kg):	-
	Max. power (kW):	1
	Battery Capacity (kWh):	0.96
	Charging connector:	-
Download Full Specification:	Click here.	





Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



hmt

	Vehicle Classification:	Class L2
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	NWOW
	Model Number/Code:	ERV
	Year Model:	-
	Vehicle size (m):	2.180 x 0.830 x 1.640
	Gross vehicle weight (kg):	-
	Max. power (kW):	1
	Battery Capacity (kWh):	0.96
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L4
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	NWOW
	Model Number/Code:	EPED
	Year Model:	-
	Vehicle size (m):	1.750 x 1.400 x 1.270
	Gross vehicle weight (kg):	-
	Max. power (kW):	0.5
	Battery Capacity (kWh):	1.54
	Charging connector:	-
	Download Full Specification:	Click here.


	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Fiido
	Model Number/Code:	D11 Folding e-bike
	Year Model:	-
	Vehicle size (m):	1.480 x 0.570 x 1.100
	Gross vehicle weight (kg):	120
	Max. power (kW):	0.25
	Battery Capacity (kWh):	0.418
	Charging connector:	-
	Download Full Specification:	Click here.







Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Fiido
	Model Number/Code:	D21
	Year Model:	-
	Vehicle size (m):	1.480 x 0.570 x 1.100
	Gross vehicle weight (kg):	120
	Max. power (kW):	0.25
	Battery Capacity (kWh):	0.418
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Fiido
	Model Number/Code:	Fiido X
	Year Model:	-
	Vehicle size (m):	1.490 x 0.587 x 1.070
	Gross vehicle weight (kg):	-
	Max. power (kW):	0.25
	Battery Capacity (kWh):	0.418
	Charging connector:	-
	Download Full Specification:	Click here.

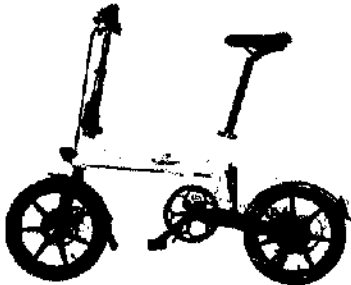
	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Fiido
	Model Number/Code:	Fiido D4s
	Year Model:	-
	Vehicle size (m):	1.150 x 0.570 x 1.080
	Gross vehicle weight (kg):	120
	Max. power (kW):	0.25
	Battery Capacity (kWh):	0.374
	Charging connector:	-
	Download Full Specification:	Click here.

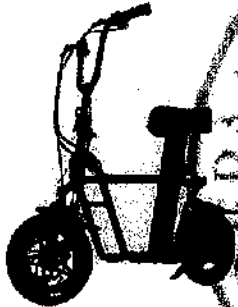


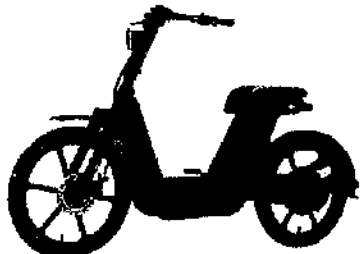


Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Fiido
	Model Number/Code:	Fiido D2s
	Year Model:	-
	Vehicle size (m):	1.350 x 0.400 x 1.100
	Gross vehicle weight (kg):	120
	Max. power (kW):	0.25
	Battery Capacity (kWh):	0.280
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Fiido
	Model Number/Code:	Fiido Q1s Fiido Q1
	Year Model:	-
	Vehicle size (m):	1.250 x 0.630 x 1.100
	Gross vehicle weight (kg):	120
	Max. power (kW):	0.25
	Battery Capacity (kWh):	0.360
	Charging connector:	-
	Download Full Specification:	Click here.


	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Sundiro Honda x Muji
	Model Number/Code:	MS01
	Year Model:	-
	Vehicle size (m):	1.839 x 1.089 x 0.693
	Gross vehicle weight (kg):	-
	Max. power (kW):	0.40
	Battery Capacity (kWh):	0.960
	Charging connector:	-
Download Full Specification:	Click here.	

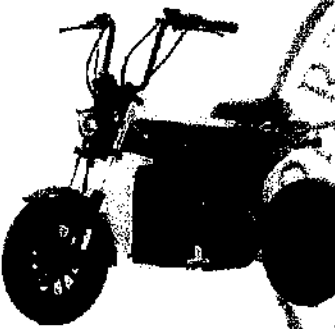


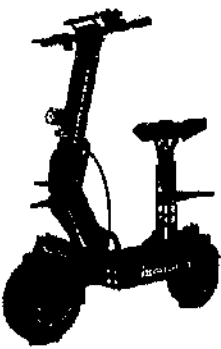


Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Sundiro Honda
	Model Number/Code:	SO7
	Year Model:	-
	Vehicle size (m):	1.730 x 1.200 x 0.830
	Gross vehicle weight (kg):	208.5
	Max. power (kW):	0.40
	Battery Capacity (kWh):	1.152
	Charging connector:	-
Download Full Specification:	Click here.	

	Vehicle Classification:	Class L1
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Honda
	Model Number/Code:	Honda Dax
	Year Model:	-
	Vehicle size (m):	1.582 x 0.730 x 0.996
	Gross vehicle weight (kg):	174.2
	Max. power (kW):	0.40
	Battery Capacity (kWh):	1.152
	Charging connector:	-
Download Full Specification:	Click here.	

	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Dualtron
	Model Number/Code:	Dualtron X2
	Year Model:	-
	Vehicle size (m):	-
	Gross vehicle weight (kg):	150
	Max. power (kW):	8.30
	Battery Capacity (kWh):	3.0
	Charging connector:	-
Download Full Specification:	Click here.	





hmm




Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Dualtron
	Model Number/Code:	Dualtron Storm
	Year Model:	-
	Vehicle size (m):	-
	Gross vehicle weight (kg):	150
	Max. power (kW):	6.640
	Battery Capacity (kWh):	2.268
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Dualtron
	Model Number/Code:	Dualtron Ultra II
	Year Model:	-
	Vehicle size (m):	-
	Gross vehicle weight (kg):	150
	Max. power (kW):	6.640
	Battery Capacity (kWh):	2.520
	Charging connector:	-
	Download Full Specification:	Click here.


	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Dualtron
	Model Number/Code:	Dualtron Thunder
	Year Model:	-
	Vehicle size (m):	-
	Gross vehicle weight (kg):	150
	Max. power (kW):	5.400
	Battery Capacity (kWh):	2.100
	Charging connector:	-
	Download Full Specification:	Click here.







Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Dualtron
	Model Number/Code:	Dualtron Spider
	Year Model:	-
	Vehicle size (m):	-
	Gross vehicle weight (kg):	80
	Max. power (kW):	3.000
	Battery Capacity (kWh):	1.050
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Dualtron
	Model Number/Code:	Dualtron Eagle
	Year Model:	-
	Vehicle size (m):	-
	Gross vehicle weight (kg):	110
	Max. power (kW):	3.600
	Battery Capacity (kWh):	1.092
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	LEV
	Brand name:	Dualtron
	Model Number/Code:	Dualtron Mini
	Year Model:	-
	Vehicle size (m):	-
	Gross vehicle weight (kg):	90
	Max. power (kW):	1.450
	Battery Capacity (kWh):	0.676
	Charging connector:	-
	Download Full Specification:	Click here.





LIST OF RECOGNIZED ELECTRIC VEHICLES
Battery Electric Vehicle (BEV)
(As of May 2023)

	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Gogoro
	Model Number/Code:	Gogoro Delight
	Year Model:	2023
	Vehicle size (m):	1.782 x 0.65 x 1.10
	Gross vehicle weight (kg):	117
	Max. power (kW):	6.4
	Battery Capacity (kWh):	1.61
	Charging connector:	Battery swap
	Download Full Specification:	-

	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Gogoro
	Model Number/Code:	Gogoro 2
	Year Model:	2022
	Vehicle size (m):	1.88 x 0.67 x 1.09
	Gross vehicle weight (kg):	122
	Max. power (kW):	6.4
	Battery Capacity (kWh):	1.61
	Charging connector:	Battery swap
	Download Full Specification:	-


	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Gogoro
	Model Number/Code:	Gogoro Super Sport
	Year Model:	2023
	Vehicle size (m):	1.971 x 0.665 x 1.09
	Gross vehicle weight (kg):	122
	Max. power (kW):	7.2
	Battery Capacity (kWh):	1.61
	Charging connector:	Battery swap
	Download Full Specification:	-

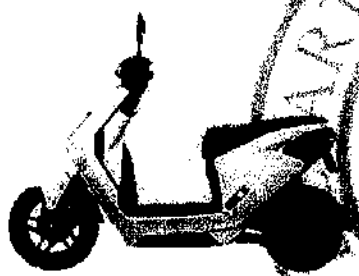


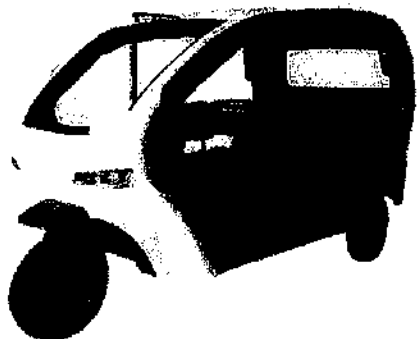


Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	NWOW
	Model Number/Code:	T10-A
	Year Model:	-
	Vehicle size (m):	2.320 x 0.720 x 1.330
	Gross vehicle weight (kg):	-
	Max. power (kW):	8.0
	Battery Capacity (kWh):	8.64
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L3
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Wuyang Honda
	Model Number/Code:	U-GO
	Year Model:	-
	Vehicle size (m):	1.790 x 0.680 x 1.080
	Gross vehicle weight (kg):	83
	Max. power (kW):	1.20
	Battery Capacity (kWh):	1.44
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L5
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	TOJO MOTORS
	Model Number/Code:	Haribon
	Year Model:	-
	Vehicle size (m):	3.30 x 1.50 x 2.00
	Gross vehicle weight (kg):	400
	Max. power (kW):	5
	Battery Capacity (kWh):	7.2
	Charging connector:	-
	Download Full Specification:	Click here.





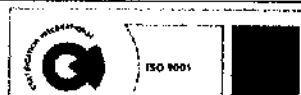
Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class L5
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	TOJO MOTORS
	Model Number/Code:	Lawin 1
	Year Model:	-
	Vehicle size (m):	3.20 x 1.50 x 1.90
	Gross vehicle weight (kg):	400
	Max. power (kW):	5
	Battery Capacity (kWh):	7.2
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L5
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	TOJO MOTORS
	Model Number/Code:	Lawin 2
	Year Model:	-
	Vehicle size (m):	3.33 x 1.48 x 2.00
	Gross vehicle weight (kg):	350
	Max. power (kW):	3
	Battery Capacity (kWh):	6
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class L5
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	TOJO MOTORS
	Model Number/Code:	Lawin Cargo
	Year Model:	-
	Vehicle size (m):	2.70 x 1.50 x 1.80
	Gross vehicle weight (kg):	400
	Max. power (kW):	3
	Battery Capacity (kWh):	6
	Charging connector:	-
	Download Full Specification:	Click here.

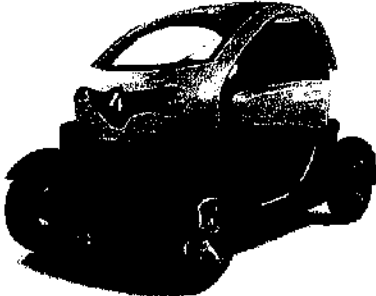






Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



kmrb

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Renault
	Model Number/Code:	Renault Twizy
	Year Model:	
	Vehicle size (m):	2.338 x 1.234 x 1.454
	Gross vehicle weight (kg):	450
	Max. power (kW):	12.50
	Battery Capacity (kWh):	6.1
	Charging connector:	with provision of charger
Download Full Specification:	Click here.	

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Lexus RZ450e BEV
	Model Number/Code:	XEBM15L-AWDLS
	Year Model:	2023
	Vehicle size (m):	4.890 x 1.920 x 1.695
	Gross vehicle weight (kg):	2,640
	Max. power (kW):	230
	Battery Capacity (kWh):	71.4
	Charging connector:	with provision of charger
Download Full Specification:	Click here.	


	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Nissan
	Model Number/Code:	Nissan Leaf
	Year Model:	2022
	Vehicle size (m):	4.490 x 1.788 x 1.540
	Gross vehicle weight (kg):	2,365
	Max. power (kW):	110
	Battery Capacity (kWh):	40
	Charging connector:	Type 1 CHAdeMO
Download Full Specification:	Click here.	

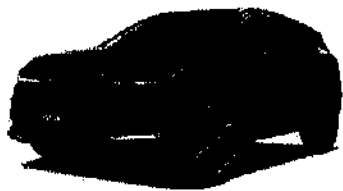





Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	BMW iX xDrive40
	Model Number/Code:	11CF
	Year Model:	2022
	Vehicle size (m):	4.953 x 1.967 x 1.695
	Gross vehicle weight (kg):	2,365
	Max. power (kW):	240
	Battery Capacity (kWh):	71.4
	Charging connector:	Type 2 (AC) CCS Combo 2 (DC)
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	BYD
	Model Number/Code:	BYD Tang
	Year Model:	
	Vehicle size (m):	4.870 x 1.950 x 1.725
	Gross vehicle weight (kg):	2,820
	Max. power (kW):	180
	Battery Capacity (kWh):	82.8
	Charging connector:	Type 2 GB/T (AC) GB/T (DC)
	Download Full Specification:	Click here.


	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	BYD
	Model Number/Code:	BYD Han
	Year Model:	
	Vehicle size (m):	4.980 x 1.910 x 1.495
	Gross vehicle weight (kg):	2,545
	Max. power (kW):	163 (F), 200 (R)
	Battery Capacity (kWh):	76.9
	Charging connector:	Type 2 - GB/T (AC) GB/T (DC)
	Download Full Specification:	Click here.




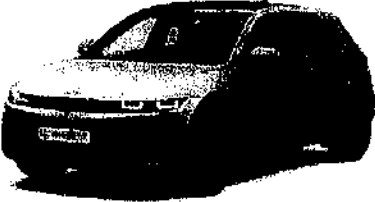


Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	BYD
	Model Number/Code:	BYD Dolphin
	Year Model:	
	Vehicle size (m):	4.070 x 1.770 x 1.570
	Gross vehicle weight (kg):	1,780
	Max. power (kW):	70
	Battery Capacity (kWh):	44.9
	Charging connector:	Type 2 - GB/T (AC) GB/T (DC)
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Audi
	Model Number/Code:	Audi e-tron
	Year Model:	
	Vehicle size (m):	4.901 x 2.043 x 1.629
	Gross vehicle weight (kg):	3,245
	Max. power (kW):	295
	Battery Capacity (kWh):	95
	Charging connector:	Type 2 - GB/T (AC) GB/T (DC)
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Hyundai
	Model Number/Code:	Hyundai IONIQ 5
	Year Model:	
	Vehicle size (m):	4.635 x 1.890 x 1.605
	Gross vehicle weight (kg):	
	Max. power (kW):	217
	Battery Capacity (kWh):	72.6
	Charging connector:	Type 2 (AC)


Download Full Specification:	Click here.
-------------------------------------	-----------------------------







Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Kia
	Model Number/Code:	Kia EV6
	Year Model:	
	Vehicle size (m):	4.695 x 1.890 x 1.550
	Gross vehicle weight (kg):	2,425
	Max. power (kW):	168
	Battery Capacity (kWh):	77.4
	Charging connector:	Type 2 (AC) CCS Combo 2 (DC)
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Porsche
	Model Number/Code:	Porsche Taycan 4S
	Year Model:	
	Vehicle size (m):	4.963 x 1.966 x 1.379
	Gross vehicle weight (kg):	2,880
	Max. power (kW):	320
	Battery Capacity (kWh):	79.2
	Charging connector:	Type 2 (AC) CCS Combo 2 (DC)
	Download Full Specification:	Click here.


	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Weltmeister
	Model Number/Code:	Weltmeister W5
	Year Model:	
	Vehicle size (m):	4.585 x 1.835 x 1.672
	Gross vehicle weight (kg):	
	Max. power (kW):	160
	Battery Capacity (kWh):	52
	Charging connector:	GB/T
	Download Full Specification:	Click here.




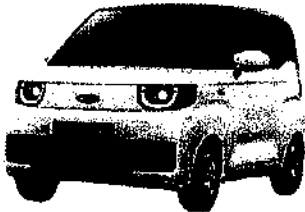


Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Volkswagen
	Model Number/Code:	Volkswagen ID6
	Year Model:	2023
	Vehicle size (m):	4.876 x 1.848 x 1.680
	Gross vehicle weight (kg):	2,880
	Max. power (kW):	150
	Battery Capacity (kWh):	84.8
	Charging connector:	GB/T (AC/DC)
	Download Full Specification:	

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Jaguar
	Model Number/Code:	Jaguar I-PACE
	Year Model:	
	Vehicle size (m):	4,682 x 2,139 x 1,566
	Gross vehicle weight (kg):	2,670
	Max. power (kW):	294
	Battery Capacity (kWh):	90
	Charging connector:	
	Download Full Specification:	Click here.


	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Jetour
	Model Number/Code:	Jetour Ice Cream
	Year Model:	2023
	Vehicle size (m):	2.980 x 1.496 x 1.637
	Gross vehicle weight (kg):	-
	Max. power (kW):	18.64
	Battery Capacity (kWh):	13.9
	Charging connector:	-
Download Full Specification:	-	

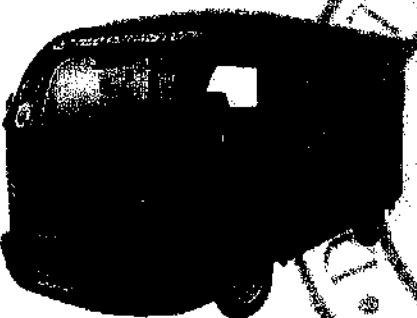





Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class M2
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	TOJO MOTORS
	Model Number/Code:	Mandaragit PUV Class 2
	Year Model:	-
	Vehicle size (m):	1.56 x 1.70 x 2.70
	Gross vehicle weight (kg):	2,150
	Max. power (kW):	20
	Battery Capacity (kWh):	28.8
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M2
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	TOJO MOTORS
	Model Number/Code:	Limbas X
	Year Model:	-
	Vehicle size (m):	4.50 x 1.70 x 2.20
	Gross vehicle weight (kg):	2,380
	Max. power (kW):	15
	Battery Capacity (kWh):	19.2
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M2
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	TOJO MOTORS
	Model Number/Code:	Tourister
	Year Model:	-
	Vehicle size (m):	5.1 x 1.5 x 1.9
	Gross vehicle weight (kg):	2,150
	Max. power (kW):	7.5
	Battery Capacity (kWh):	7.5
	Charging connector:	-
	Download Full Specification:	Click here.

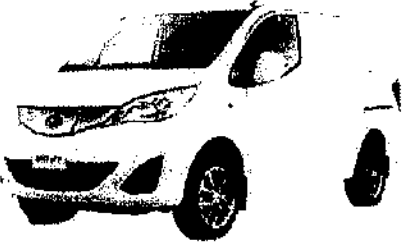





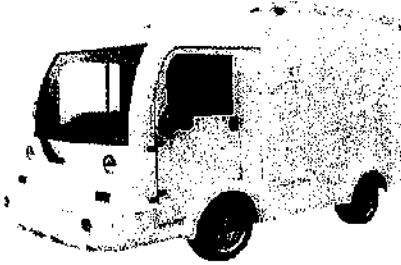
Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau

MASTER COPY



	Vehicle Classification:	Class N1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	BYD
	Model Number/Code:	BYD T3
	Year Model:	
	Vehicle size (m):	4.450 x 1.720 x 1.875
	Gross vehicle weight (kg):	2,625
	Max. power (kW):	100
	Battery Capacity (kWh):	50.3
	Charging connector:	
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M3
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	Huaxin Jeep
	Model Number/Code:	BWC6700QCE
	Year Model:	2023
	Vehicle size (m):	6.95 x 1.85 x 2.57
	Gross vehicle weight (kg):	6,000
	Max. power (kW):	120
	Battery Capacity (kWh):	50
	Charging connector:	with provision of charger
	Download Full Specification:	-

	Vehicle Classification:	Class N1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	TOJO MOTORS
	Model Number/Code:	Limbas C600
	Year Model:	-
	Vehicle size (m):	3.70 x 1.40 x 2.10
	Gross vehicle weight (kg):	800
	Max. power (kW):	7.5
	Battery Capacity (kWh):	14.4
	Charging connector:	-
Download Full Specification:	Click here.	



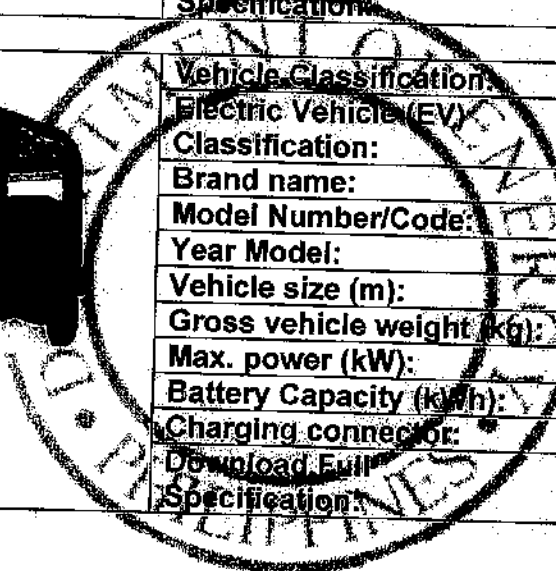


Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class N1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	NWOW
	Model Number/Code:	WARRIOR
	Year Model:	-
	Vehicle size (m):	2.600 x 0.900 x 1.320
	Gross vehicle weight (kg):	-
	Max. power (kW):	0.5
	Battery Capacity (kWh):	1.54
	Charging connector:	-
	Download Full Specification:	Click here.

	Vehicle Classification:	Class N1
	Electric Vehicle (EV) Classification:	BEV
	Brand name:	NWOW
	Model Number/Code:	DCY
	Year Model:	-
	Vehicle size (m):	2.840 x 1.230 x 1.810
	Gross vehicle weight (kg):	-
	Max. power (kW):	1.8
	Battery Capacity (kWh):	6.5
	Charging connector:	-
	Download Full Specification:	Click here.






Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau





LIST OF RECOGNIZED ELECTRIC VEHICLES

Hybrid Electric Vehicle (HEV)

(As of May 2023)

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Toyota Camry
	Model Number/Code:	AXVH71L-JEXVBT
	Year Model:	2021 – present
	Vehicle size (m):	4.885 x 1.840 x 1.445
	Gross vehicle weight (kg):	2,100
	Max. engine power (kW):	131
	Max. electric power (kW):	88
	Battery Capacity (kWh):	1.59
Download Full Specification:	Click here.	

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Toyota Corolla Altis HEV
	Model Number/Code:	ZWE211L-GEXVBM
	Year Model:	2019 – present
	Vehicle size (m):	4.635 x 1.780 x 1.455
	Gross vehicle weight (kg):	1,830
	Max. engine power (kW):	72
	Max. electric power (kW):	53
	Battery Capacity (kWh):	1.31
Download Full Specification:	Click here.	


	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Toyota Corolla Cross
	Model Number/Code:	ZVG10L-DHXEBM
	Year Model:	2020 – present
	Vehicle size (m):	4.455 x 1.825 x 1.620 (GR-S HEV) 4.460 x 1.825 x 1.620 (V HEV)
	Gross vehicle weight (kg):	1,850
	Max. engine power (kW):	72
	Max. electric power (kW):	53
	Battery Capacity (kWh):	1.31
Download Full Specification:	Click here.	







Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Lexus ES300h HEV
	Model Number/Code:	AXZH10L-AEXGBV
	Year Model:	2021 – present
	Vehicle size (m):	4.975 x 1.865 x 1.445
	Gross vehicle weight (kg):	2,150
	Max. engine power (kW):	131
	Max. electric power (kW):	88
	Battery Capacity (kWh):	1.591
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Lexus IS300h HEV
	Model Number/Code:	AVE30L-BEXLH
	Year Model:	2020 – present
	Vehicle size (m):	4.710 x 1.840 x 1.435
	Gross vehicle weight (kg):	2,160
	Max. engine power (kW):	133
	Max. electric power (kW):	105
	Battery Capacity (kWh):	1.498
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Lexus LS500h
	Model Number/Code:	GVH50L-AEVBH
	Year Model:	2023
	Vehicle size (m):	5.235 x 1.900 x 1.450
	Gross vehicle weight (kg):	2,725
	Max. engine power (kW):	220
	Max. electric power (kW):	132
	Battery Capacity (kWh):	1.336
	Download Full Specification:	Click here.



Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Lexus NX350h
	Model Number/Code:	AAZH25L-AWXLB
	Year Model:	2014 – present
	Vehicle size (m):	4.660 x 1.865 x 1.660
	Gross vehicle weight (kg):	2,380
	Max. engine power (kW):	140
	Max. electric power (kW):	174
	Battery Capacity (kWh):	1.114
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Toyota Rav4
	Model Number/Code:	AXAH52L-ANXGB AXAH52L-ANXMB
	Year Model:	2022 – present
	Vehicle size (m):	4.600 x 1.855 x 1.685
	Gross vehicle weight (kg):	2,195 2,180
	Max. engine power (kW):	131
	Max. electric power (kW):	88
	Battery Capacity (kWh):	1.59
	Download Full Specification:	Click here.


	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Lexus RX350h
	Model Number/Code:	AALH15L-AWXGB
	Year Model:	2010 – present
	Vehicle size (m):	4.890 x 1.920 x 1.695
	Gross vehicle weight (kg):	2,660
	Max. engine power (kW):	140
	Max. electric power (kW):	134 (Front), 40 (Rear)
	Battery Capacity (kWh):	1.114
Download Full Specification:	Click here.	







Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Lexus RX500h
	Model Number/Code:	TALH17L-AWTGT
	Year Model:	2023
	Vehicle size (m):	4.890 x 1.920 x 1.695
	Gross vehicle weight (kg):	2,750
	Max. engine power (kW):	202
	Max. electric power (kW):	64 (Front), 75.9 (Rear)
	Battery Capacity (kWh):	1.440
	Download Full Specification:	Click here.

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Lexus UH250h
	Model Number/Code:	MZAH10L-AWXBB
	Year Model:	2022 - present
	Vehicle size (m):	4.495 x 1.840 x 1.520
	Gross vehicle weight (kg):	2,110
	Max. engine power (kW):	107
	Max. electric power (kW):	80
	Battery Capacity (kWh):	1.404
Download Full Specification:	Click here.	

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	HEV
	Brand name:	Nissan
	Model Number/Code:	Nissan Kicks e-POWER
	Year Model:	2023
	Vehicle size (m):	4.300 x 1.760 x 1.615
	Gross vehicle weight (kg):	1,343 (EL) 1,349 (VE) 1,359 (VL)
	Max. engine power (kW):	-
	Max. electric power (kW):	100
	Battery Capacity (kWh):	2.13
Download Full Specification:	Click here.	







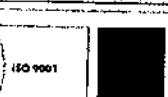
Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



LIST OF RECOGNIZED ELECTRIC VEHICLES
Plug-in Hybrid Electric Vehicle (PHEV)
(As of May 2023)

	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	PHEV
	Brand name:	BYD
	Model Number/Code:	BYD Tang Dual Hybrid Mode
	Year Model:	
	Vehicle size (m):	4.870 x 1.950 x 1.725
	Gross vehicle weight (kg):	2,995
	Max. engine power (kW):	151
	Max. electric power (kW):	110
	Battery Capacity (kWh):	19.96
	Charging connector:	Type 2 - GB/T (AC) GB/T (DC)
	Download Full Specification:	Click here.


	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	PHEV
	Brand name:	Chery
	Model Number/Code:	Chery Tiggo 8 PRO e+
	Year Model:	
	Vehicle size (m):	4.722 x 1.860 x 1.746
	Gross vehicle weight (kg):	
	Max. engine power (kW):	151
	Max. electric power (kW):	70
	Battery Capacity (kWh):	19.27
	Charging connector:	
	Download Full Specification:	Click here.






Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Utilization Management Bureau



	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	PHEV
	Brand name:	Mitsubishi
	Model Number/Code:	Mitsubishi Outlander
	Year Model:	
	Vehicle size (m):	4.695 x 1.800 x 1.710
	Gross vehicle weight (kg):	2,390
	Max. engine power (kW):	94
	Max. electric power (kW):	60 (F), 70 (R)
	Battery Capacity (kWh):	19.27
	Charging connector:	Type 1 (AC)
	Download Full Specification:	Click here.


	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	PHEV
	Brand name:	Jaguar
	Model Number/Code:	F-PACE P400e
	Year Model:	
	Vehicle size (m):	4.747 x 1.665 x 1.664
	Gross vehicle weight (kg):	2,690
	Max. engine power (kW):	297
	Max. electric power (kW):	143
	Battery Capacity (kWh):	13.6
	Charging connector:	Type 2 (AC) CCS Combo 2 (DC)
	Download Full Specification:	Click here.

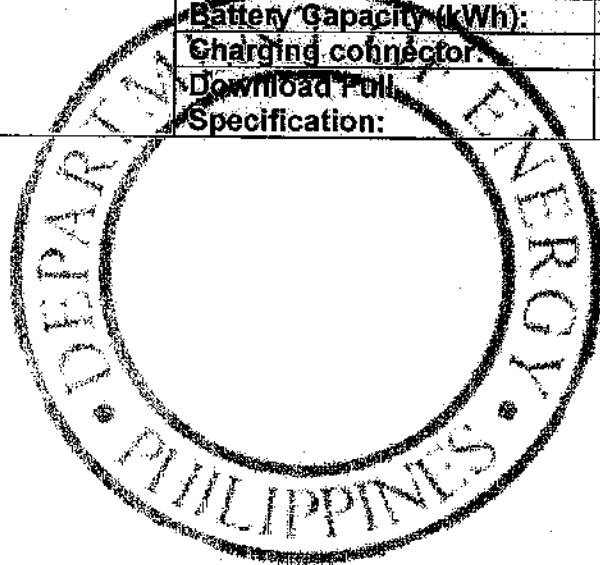




Republic of the Philippines
 DEPARTMENT OF ENERGY
 Energy Utilization Management Bureau



	Vehicle Classification:	Class M1
	Electric Vehicle (EV) Classification:	PHEV
	Brand name:	Land Rover
	Model Number/Code:	Range Rover P400e
	Year Model:	-
	Vehicle size (m):	4.879 x 1.984 x 1.803
	Gross vehicle weight (kg):	3,300
	Max. engine power (kW):	297
	Max. electric power (kW):	85
	Battery Capacity (kWh):	19.2
	Charging connector:	Type 2 (AC)
	Download Full Specification:	Click here.





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MISTG Memo No. IQ-2023

MEMORANDUM

MASTER COPY

hms

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

FROM : *Jo* ATTY. KRIDEN F. BALGOMERA

OIC-Deputy Commissioner, MISTG



BOC-07-02042

SUBJECT : IMPLEMENTATION OF THE REGIONAL
COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP)
RATES AND PREFERENCE CODES IN THE E2M
SYSTEM

DATE : 23 June 2023

In reference to Executive Order No. 25, s. 2023 on "IMPLEMENTING THE PHILIPPINE SCHEDULE OF TARIFF COMMITMENTS UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT, AND MODIFYING THE RATES OF IMPORT DUTY ON CERTAIN IMPORTED ARTICLES FOR THE PURPOSE", all concerned are informed that the Systems Development Division (SDD) of Planning and Systems Development Service-MISTG has created the following preference codes for the utilization of the RCEP preferential tariff rates which will take effect on **June 25, 2023**.

PREFERENCE CODE	DESCRIPTION
RCEP	Regional Comprehensive Economic Partnership
RCEPAUNZ	RCEP – Australia and New Zealand
RCEPCN	RCEP – China
RCEPJP	RCEP – Japan
RCEPKR	RCEP – Korea

The RCEP preference codes are intended for ASEAN Member Countries namely: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Singapore, Thailand, and Vietnam.



MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 25

IMPLEMENTING THE PHILIPPINE SCHEDULE OF TARIFF COMMITMENTS UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT, AND MODIFYING THE RATES OF IMPORT DUTY ON CERTAIN IMPORTED ARTICLES FOR THE PURPOSE

WHEREAS, Section 13, Article XII of the Constitution provides that the State shall pursue a trade policy that serves the general welfare, and utilizes all forms and arrangements of exchange on the basis of equality and reciprocity;

WHEREAS, during the 4th Regional Comprehensive Economic Partnership (RCEP) Summit held on 15 November 2020, the Ministers of the Association of Southeast Asian Nations (ASEAN), Australia, China, Republic of Korea, Japan, and New Zealand signed the RCEP Agreement;

WHEREAS, on 28 November 2022, the President ratified the RCEP Agreement;

WHEREAS, through Senate Resolution No. 42 dated 21 February 2023, the Senate concurred in the ratification of the RCEP Agreement;

WHEREAS, the RCEP Agreement aims to: (a) establish a modern, comprehensive, high-quality, and mutually beneficial economic partnership framework; (b) progressively liberalize and facilitate trade in goods and services through elimination of tariff and non-tariff barriers, as well as restrictions and discriminatory measures; and (c) create liberal, facilitative, and competitive investment environment;

WHEREAS, there is a need to modify the rates of import duty on certain imported articles in order to faithfully comply with the Philippine Schedule of Tariff Commitments under the RCEP Agreement;

WHEREAS, Section 1609 of Republic Act (RA) No. 10863 or the "Customs Modernization and Tariff Act," provides that the President shall, upon the recommendation of the National Economic and Development Authority (NEDA), modify import duties, including any necessary change in classification and other import restrictions as required or appropriate to carry out and promote foreign trade with other countries; and

WHEREAS, on 20 April 2023, the NEDA Board endorsed the implementation of the Philippine Schedule of Tariff Commitments under the RCEP Agreement;

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

Section 1. Schedule of Tariff Commitments. The articles listed in the Philippine Schedule of Tariff Commitments under the RCEP Agreement, which is attached as Annexes A to F hereof, shall be subject to the rates of import duties, at the time of importation, indicated in the relevant columns of Annexes A to F.

Section 2. Applicable Tariff Rates. All originating goods of other Parties to the RCEP Agreement and all originating goods of Parties to the RCEP Agreement that are subject to tariff differentials, and specifically listed in the Philippine Schedule of Tariff Commitments under Section 1 hereof, that are entered into or withdrawn from warehouses or free zones in the Philippines for consumption or introduction to the customs territory, shall be levied the rates of duty as therein prescribed, subject to submission of a Proof of Origin, and compliance with all applicable requirements under the RCEP Agreement.

The Tariff Commission may be requested to issue advance rulings on tariff classification of goods to confirm the applicable rates of duty of particular goods subject of this Order, consistent with Section 1100 of RA No. 10863.

Section 3. Originating Goods Subject to Tariff Differentials. Originating goods subject to tariff differentials under Section 2 hereof shall be eligible for preferential tariff treatment applicable to the originating goods of the exporting Party, provided that the exporting Party is the RCEP country of origin.

If the exporting Party of the originating goods is not established to be the RCEP country of origin, the Party that contributed the highest value of originating materials used in the production of those goods in the exporting Party shall be deemed the RCEP country of origin. The originating goods shall be eligible for preferential tariff treatment applicable to the originating goods of the RCEP country of origin.

Section 4. Claim for Preferential Tariff Treatment. Notwithstanding Section 3 hereof, the Philippines shall allow an importer to make a claim for preferential tariff treatment at either:

- a. The highest rate of customs duty that the Philippines applies to the same originating goods from any of the Parties contributing originating materials used in the production of such goods, provided that the importer is able to prove such claim. Originating materials shall refer only to those originating materials taken into account in the claim for originating status of the final good; or
- b. The highest rate of customs duty that the Philippines applies to the same originating goods from any of the Parties.

Section 5. Right of Recourse. Nothing in this Order shall preclude the Government of the Philippines from invoking its right of recourse to all trade remedy measures provided

for in its laws, the RCEP Agreement, and other relevant international agreements, in order to ensure the prevention of import surges or unfair trade practices.

Section 6. Separability. If any section or part of this Order is declared unconstitutional or invalid, the other sections or provisions not otherwise affected shall remain in full force and effect.

Section 7. Repeal. All issuances, orders, rules and regulations, or parts thereof that are inconsistent with this Order, are hereby repealed or modified accordingly.

Section 8. Effectivity. This Order shall take effect on 02 June 2023 following its complete publication in the Official Gazette or in a newspaper of general circulation.

DONE, in the City of Manila, this 7th day of May, in the year of Our Lord, Two Thousand and Twenty-Three

[Handwritten signature]



By the President:

[Handwritten signature of Lucas P. Bersamin]
LUCAS P. BERSAMIN
Executive Secretary





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




AOCG Memo No. 185-2023

MEMORANDUM

MASTER COPY
mm

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

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

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

DATE : 21 June 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 16 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-342	"FARMAFLOR® 30 (FLORFENICOL)"	3003.20.00	MFN – 3% ad valorem
23-354	"METH-O-TAS (HERBAL METHIONINE SUPPLEMENT)"	2309.90.20	MFN – Zero AIFTA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY



BOC-09-41466

AOCG Memo No. 185-2023 p. 2

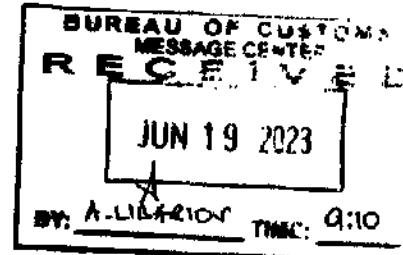
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-047

16 June 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear Commissioner Rubio:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-342 and 23-354, issued by this Commission on 16 June 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

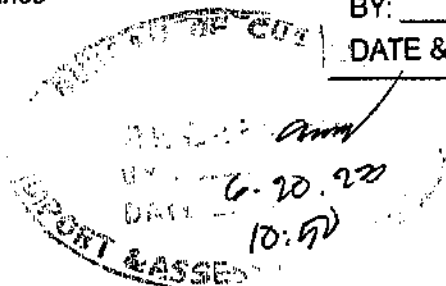
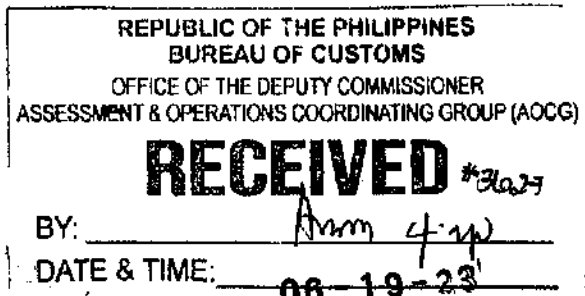
MariLou P. Mendoza
Digitally signed

*6/20
4:20*

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



19 JUN 2023



REPUBLIC OF THE PHILIPPINES

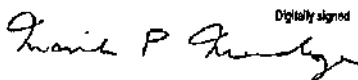
TARIFF COMMISSION

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 3003.20.00 MFN - 3% ad valorem		23-342
		3	DATE ISSUED
			16 June 2023

4	DESCRIPTION OF GOOD
	"FARMAFLOR® 30 (FLORFENICOL)"
	<p>Based on the product specifications, certificate of analysis, product label, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a white to slightly yellowish antibacterial/anti-infective powder containing 30% florfenicol (active ingredient), and magnesium stearate and calcium carbonate (excipients). It is indicated for the treatment of infections in swine caused by <i>Haemophilus parasuis</i>, <i>Pasteurella multocida</i>, and <i>Actinobacillus pleuropneumoniae</i>; and infections in poultry (<i>Gallus gallus</i>) caused by <i>Pasteurella multocida</i>, <i>Salmonella enteritidis</i>, <i>Salmonella typhimurium</i>, and <i>Escherichia coli</i>, among others. Packed in 25-kg polyethylene (PE) bags, subject article is to be added to feeds at a recommended dosage of 2-8 mg florfenicol/kg of bodyweight of swine for 7 to 14 days, and 10-20 mg florfenicol/kg of bodyweight of poultry for 3 to 5 days.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><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

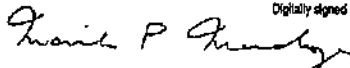
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero AIFTA - Zero		23-354
		3	DATE ISSUED
			16 June 2023

4	DESCRIPTION OF GOOD
	"METH-O-TAS (HERBAL METHIONINE SUPPLEMENT)"
	<p>Based on the product information sheet, manufacturing process flowchart, and product label submitted, subject article is an herbal methionine feed supplement powder composed of <i>Andrographis paniculata</i>, <i>Zea mays</i>, <i>Ocimum sanctum</i>, and <i>Asparagus racemosus</i>. Packed in 25-kg poly laminated paper bags, subject article is to be added to feeds of broilers/layers and swine, at a dosage of 1 kg per ton of feed, as a natural source of active methionine to, among others, increase protein and energy utilization and decrease liver triglyceride levels of the 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, 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 and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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>





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




ACCG Memo No. 186-2023

MEMORANDUM

MASTER COPY
mm

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

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

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

DATE : 26 June 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 19 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-301	"PS50-16 PALO SANTO INCENSE STICKS"	4421.99.99	MFN – 10% ad valorem
23-331	"KEYU® FECES ANALYZER CLEANING SOLUTION"	3402.50.12	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
23-339	"COXIFARM® PLUS"	3003.20.00	MFN – 3% ad valorem
23-340	"HI-BAC® (TILMICOSIN)"	3003.20.00	MFN – 3% ad valorem
23-341	"FARMAFLOR® SOLUTION 10G/100ML (FLORFENICOL)"	3004.20.71	MFN – 5% ad valorem
23-358	"EMBOURG WHIP TOPPING CHILLED"	2106.90.91	MFN – 7% ad valorem AKFTA – Zero* RCEP – Zero*
23-362	"LEE KUM KEE PRG BASIC COOKING SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADJANA, MATATAG NA EKONOMIYA



AOCG Memo No. 186-2023 p. 2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-363	"LEE KUM KEE CHILI GARLIC 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



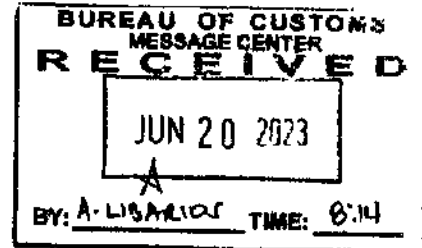
AOCG Memo No. 186-2023 p. 3

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-048

19 June 2023

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



Dear **Commissioner Rubio**:

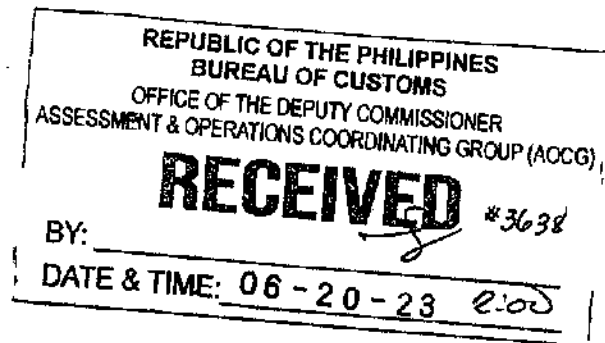
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-301, 23-331, 23-339, 23-340, 23-341, 23-358, 23-362, and 23-363, issued by this Commission on 19 June 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

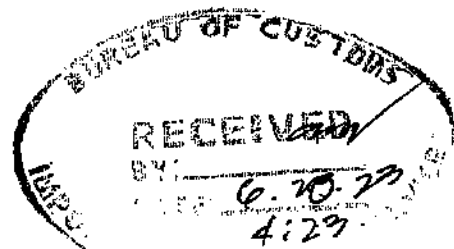
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

6/23
2:20




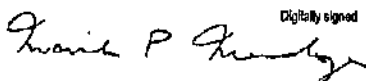


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4421.99.99 MFN - 10% ad valorem		23-301
		3	DATE ISSUED
			19 June 2023

4	DESCRIPTION OF GOOD
	"PS50-16 PALO SANTO INCENSE STICKS"
	<p>Based on the technical information, video, and sample submitted, subject articles are ready-to-use, light brown, dried wood sticks obtained from the palo santo tree, an aromatic wood of genus <i>Bursera</i>. These wood sticks are taken from the hard part of the wood (bark not included) by chipping manually into small sticks, followed by distilling at hot temperature, and sterilizing before packing. To be imported in boxes containing 2,560 sticks (approximately 14.2 kg to 16 kg), subject articles are used as incense for religious ceremonies and space cleansing.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 44.21 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of wood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of wood manufactured by turning or by any other method, or of wood marquetry or inlaid wood, other than those specified or included in the preceding headings and other than articles of a kind classified elsewhere irrespective of their constituent material (see, for example, Chapter Note 1).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 4421.99.99, 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 <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.
<p style="text-align: center;">AHTN 3402.50.12 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero</p>		23-331	
		3	DATE ISSUED
		19 June 2023	

4	DESCRIPTION OF GOOD
<p>"KEYU® FECES ANALYZER CLEANING SOLUTION"</p> <p>Based on the material safety data and instruction sheets, and photograph of the actual product submitted, subject article is a light-blue transparent hypertonic solution composed of anionic surfactant, isotonic equilibrium fluid, preservative, and water. Packed in 500-mL plastic bottles, subject article is used in destroying cell morphology and cleaning the liquid circuit system of the KU Series Feces Analyzer.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations including washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3402.50.12, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) 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>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>	



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem		23-339
		3	DATE ISSUED
			19 June 2023

4	DESCRIPTION OF GOOD
	"COXIFARM® PLUS"
	<p>Based on the product information sheet, manufacturing information, product label, technical specifications, and Certificates of Product Registration from the Food and Drug Administration (FDA) and Bureau of Animal Industry (BAI) submitted, subject article is an anticoccidial feed premix composed of salinomycin and diclazuril (active ingredients), and excipients. It is in the form of a beige to cream-colored powder that may contain black spots. Packed in 20-kg multilayer paper bags, subject article is mixed into the feeds of broilers and replacement pullets at a rate of 333 g per ton of feed (corresponding to 1 g of diclazuril and 72 g of salinomycin per ton of feed). It is indicated for the prevention and control of coccidiosis in poultry caused by <i>Eimeria acervulina</i>, <i>E. tenella</i>, and <i>E. maxima</i>.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p 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)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3003.20.00 MFN - 3% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-340</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">19 June 2023</p>
--	--

4 | DESCRIPTION OF GOOD

“HI-BAC® (TILMICOSIN)”

Based on the product information sheet, unit dose and batch formulation, analysis report, manufacturing information, product label, technical specifications, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a beige to slightly yellowish antibacterial/anti-infective powder composed of 50% tilmicosin (tilmicosin phosphate), as active ingredient, and excipient. It is indicated for the treatment of infections in swine caused by *Actinobacillus pleuropneumoniae*, *Haemophilus parasuis*, and *Pasteurella multocida*; and in poultry (*Gallus gallus*) caused by *Avibacterium (Haemophilus) paragallinarum*, *Mycoplasma gallisepticum*, *Mycoplasma synoviae*, and *Pasteurella multocida*. Packed in 25-kg multilayer paper bags, subject article is recommended at a dosage of 20 mg tilmicosin/kg of bodyweight of swine per day for 7 to 14 consecutive days, and at 15 to 20 mg tilmicosin/kg of bodyweight of poultry per day for 3 to 5 consecutive days.

5 | REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

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.





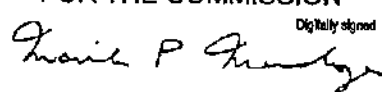
REPUBLIC OF THE PHILIPPINES

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 3004.20.71 MFN - 5% ad valorem		23-341
		3	DATE ISSUED
			19 June 2023

4	DESCRIPTION OF GOOD
	"FARMAFLOR® SOLUTION 10g/100mL (FLORFENICOL)"
	<p>Based on the product information sheet, certificate of analysis, unit dose and batch formulation, manufacturing information, product label, technical specifications, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is an antibacterial oral solution composed of florfenicol (active ingredient) and excipient in the form of a clear yellow liquid. It is indicated for the treatment of diseases in poultry (<i>Gallus gallus</i>) caused by <i>Pasteurella multocida</i>, <i>Salmonella enteritidis</i>, <i>Avibacterium paragallinarum</i>, and <i>Escherichia coli</i>, among others; and diseases in swine caused by <i>Haemophilus parasuis</i>. Packed in 500-mL sachets, subject article is to be added to the animals' drinking water at recommended dosages of 10 mg florfenicol/kg of bodyweight for 3-5 consecutive days for poultry and 4 mg florfenicol/kg of bodyweight for 5-7 consecutive days for swine.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.71, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><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>





MASTER COPY
mm

AOCG Memo No. 186-2023 P.9


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>AHTN 2106.90.91 MFN - 7% ad valorem AKFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-358</p> <p>3 DATE ISSUED</p> <p>19 June 2023</p>
--	--

<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">"EMBORG WHIP TOPPING CHILLED"</p> <p>Based on the product specifications, ingredients composition statement, manufacturing process flowchart, product label, and sample submitted, subject article is a sweetened, non-dairy, vegetable fat-based cream in the form of a viscous white liquid. It is composed of water, sweeteners, palm kernel oil, palm shortening (soy), salt, emulsifiers, thickener, and artificial flavourings. Packed in 1-kg Tetra Pak® cartons using aseptic technique, subject article is whipped before using as filling or topping for cakes, pastries and other confectionery applications.</p> 

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.91, with a Most Favoured Nation (MFN) rate of duty of 7% 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) 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><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>






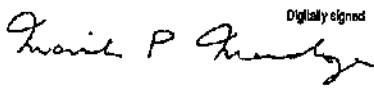
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero	2 TCC (AR) NO. 23-362
	3 DATE ISSUED 19 June 2023

4 DESCRIPTION OF GOOD "LEE KUM KEE PRG BASIC COOKING SAUCE" Based on the product specifications, ingredients declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a thick dark brown sauce. It is made from Japanese soy sauce, sugar, water, salt, color, acidity regulator, ginger powder, yeast extract, stabilizer, preservative, and white pepper powder. Packed in 18.9 liter plastic pails, subject article is used in cooking different dishes to add flavour and moisture, and improve food texture.	
--	---

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) 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>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

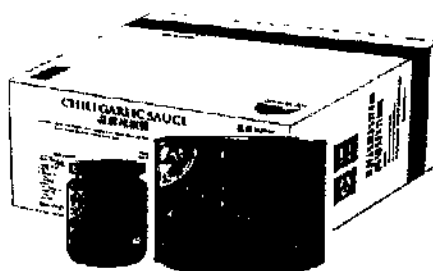
Pursuant to Section 1100 of RA 10863 (CMTA)

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		23-363
		3	DATE ISSUED
			19 June 2023

4 DESCRIPTION OF GOOD

“LEE KUM KEE CHILI GARLIC SAUCE”

Based on the product specifications, ingredients declaration, manufacturing process flowchart, product label, and photographs of the product submitted, subject article is a viscous bright orange-red sauce with chili and garlic. It is made from salted chili peppers, water, sugar, dehydrated garlic, rice vinegar, modified corn starch, and acidity regulator. Packed in 90-g, 226-g, and 368-g glass bottles; in 2.13-kg tin cans; and in 20-kg bag-in-boxes (BIB), subject article is used as a dipping sauce or as a stir-fry sauce for meats, fish, vegetables, and noodles.



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) rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed
Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 187-2023


MEMORANDUM

MASTER COPY
Just

TO : ALL DISTRICT COLLECTORS
ALL SUPPORT COLLECTORS
ALL OTHERS CONCERNED



BOC-01-07952

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

SUBJECT : TEMPORARY PROCEDURE CODE FOR SHIPMENTS OF
FEEDS, FEED INGREDIENTS AND FERTILIZERS

DATE : 23 June 2023

This has reference to CMC 99 – 2023 clarifying that the Authority to Release Imported Goods (ATRIG) from the Bureau of Internal Revenue shall no longer be required for the release of imported feeds, feed ingredients and fertilizers. Certificates secured from Bureau of Animal Industry, Fertilizer and Pesticides Authority and all other concerned regulatory agencies, which certifies that the goods being imported are feeds, feed ingredients and fertilizers, shall be presented in order to effect the release thereof.

Pending the creation of a permanent procedure code, you are hereby directed to use the interim procedure code, **0N3 – Section 109 (B) of NIRC – Seeds, Seedling, VAT Exempt**, for the assessment of VAT exempt shipments of imported feeds, feed ingredients and fertilizers.

For immediate compliance.



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 188-2023

MEMORANDUM

MASTER COPY
mm

TO : All Port and Sub-port Collectors
Chiefs, Export Division or Equivalent units


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

SUBJECT : **SUBMISSION OF ORIGIN DECLARATION OF EXPORTERS
UNDER THE EU GENERALISED SYSTEM OF
PREFERENCES (EU-GSP+)**

DATE : 3 July 2023

As part of our efforts to ensure compliance with the EU GSP Plus arrangement, all Export Offices in the Philippines are hereby directed to submit data on Origin Declarations issued by exporters to the European Commission Directorate-General for Taxation and Customs Union (DG TAXUD) with the copy of the Origin Declaration.

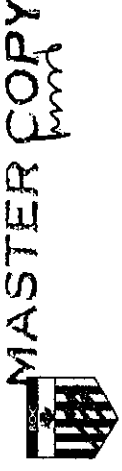
The data is necessary to monitor the application and enforcement of rules of origin and ensure that both competent authorities and exporters are strictly implementing EU GSP provisions. The deadline for submission is July 31, 2023, and it should cover the exportation of goods to the European Union from January 1, 2021, to June 30, 2023.

Furthermore, all Export Offices are instructed to submit subsequent reports on the 5th day of every month. A template for the summary of Origin Declarations is attached herewith for the port's reference. The report should be submitted in excel format.

For strict compliance.



BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



SUMMARY OF ORIGIN DECLARATION OF EXPORTERS UNDER EU-GSP+
FOR THE MONTH OF _____ Year 2023

PORT: _____
Email: _____

No.	EXPORT DECLARATION NUMBER	REX REFERENCE NUMBER	INVOICE NO	COUNTRY OF DESTINATION	HS CODE	PRODUCT DESCRIPTION	TYPE OF PROCESSING	
							Electronic	Manual

Prepared by:

Noted by:



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




AOCG Memo No. 196-2023

MEMORANDUM

MASTER COPY
hmb

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

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

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

DATE : 29 June 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 23 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-038	"GRAINPRO® SOLAR COLLAPSIBLE DRYER CASE™ 25 (CDC II-25)"	6307.90.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA – (NOR) – Zero* PJEPA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 140-2023 p. 2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-335	"LEE KUM KEE LIQUID SEASONING"	2103.90.13	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-357	"TROFAST STOR BOX"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
23-365	"ITAMINE CA60"	3824.99.99	MFN – 3% ad valorem
23-366	"LIVOSHUDH® POWDER"	2309.90.20	MFN – Zero AIFTA – Zero*
23-367	"OPTIBETAINE®"	2309.90.20	MFN – Zero AIFTA – Zero*
23-375	"DXN® LION'S MANE LEMON MATCHA"	2101.20.90	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
23-376	"DXN® OOTEA EU CAFE MIX"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem
		OUT-QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

ACCG Memo No. *190-2023 p.3*

MASTER COPY *mm*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-380	"DXN® OOTEA CORDYCEPS COFFEE MIX 3 IN 1"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem
		OUT QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem
23-383	"DXN® SCELIIUM CAPSULE (SPLIT GILL MUSHROOM)"	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*
23-384	"DXN® GARCINIA 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*
23-386	"DXN® CORDYCEPS 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).**

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

South Harbor, Gate 3, Port Area, Manila 1099
8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCC Memo No. 190-2023

p.4

MASTER COPY *mm*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-391	"UNITED NORSOL 99%"	2933.59.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-392	"UNITED VETOXY"	2941.30.00	MFN – 1% ad valorem ACFTA – Zero RCEP - Zero
23-393	"PENICILLIN V POTASSIUM"	2941.10.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY



AOCG Memo No. 190-2023 p-5

REPUBLIC OF THE PHILIPPINES

1717648539

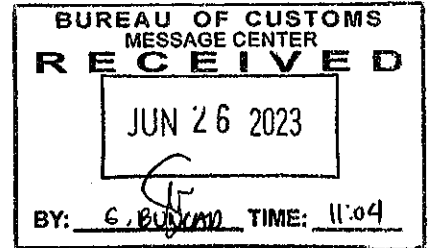
TARIFF COMMISSION

TCOC Ref. No. 23-050

23 June 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 15 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-088, ~~23-335~~, ~~23-357~~, ~~23-365~~, ~~23-366~~, ~~23-367~~, ~~23-375~~, ~~23-376~~, ~~23-380~~, ~~23-383~~, ~~23-384~~, ~~23-386~~, ~~23-391~~, ~~23-392~~, and ~~23-393~~, issued by this Commission on 23 June 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

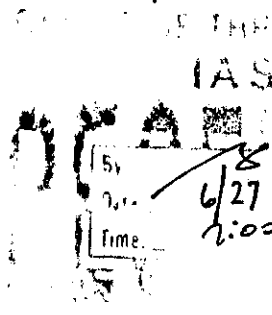
Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

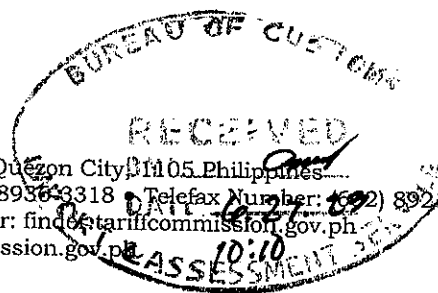
cc: The Secretary
Department of Finance
Manila



REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS #3825
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED

BY: mm4 2:41
DATE & TIME: 06-26-23



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8924-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: findertariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



26 JUN 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 6307.90.90		23-038
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			23 June 2023
4	DESCRIPTION OF GOOD		
	"GRAINPRO® SOLAR COLLAPSIBLE DRYER CASE™ 25 (CDC II-25)"		
	Based on the product brochure and technical specifications submitted, subject article is a portable dryer intended for drying agricultural commodities using solar energy. It consists of a black woven coated polyethylene film drying floor with inflatable side walls, pulling straps, flap cover, and heavy-duty zip fastener. The inflatable sidewalls are designed to protect the commodity from spillage. During night time or in case of rain, the dryer case can be folded, with the flap cover and zip fastener preventing the entry of water or moisture. Subject article has a drying area of 25 m ² and is supplied with a foot pump, cloth duct tape, and instruction manual.		
5	REASONS FOR CLASSIFICATION		
	Heading 63.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature.		
	In view thereof, subject article is classified under AHTN 2022 subheading 6307.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable preferential rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:		



2	TCC (AR) NO.
23-038	

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
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 2103.90.13</p> <table border="0"> <tr> <td>MFN - 7% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 7% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<table border="1"> <tr> <td data-bbox="1062 416 1123 450">2</td> <td data-bbox="1123 416 1406 450">TCC (AR) NO.</td> </tr> <tr> <td></td> <td data-bbox="1123 450 1406 495">23-335</td> </tr> <tr> <td data-bbox="1062 495 1123 528">3</td> <td data-bbox="1123 495 1406 528">DATE ISSUED</td> </tr> <tr> <td></td> <td data-bbox="1123 528 1406 707">23 June 2023</td> </tr> </table>	2	TCC (AR) NO.		23-335	3	DATE ISSUED		23 June 2023
MFN - 7% ad valorem	ATIGA - Zero																		
AANZFTA - Zero	ACFTA - Zero																		
AHKFTA - Zero	AIFTA - Zero																		
AJCEPA - Zero	AKFTA - Zero																		
RCEP - Zero																			
2	TCC (AR) NO.																		
	23-335																		
3	DATE ISSUED																		
	23 June 2023																		
4 DESCRIPTION OF GOOD <p style="text-align: center;">“LEE KUM KEE LIQUID SEASONING”</p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a light-brown, free-flowing thin liquid sauce. It is made from water, sugar, soy sauce, flavor enhancers, salt, color, acidity regulator, artificial flavor, and preservative. Packed in 1.9-L polyethylene terephthalate (PET) bottles, subject article is used as a marinating, cooking, or dipping sauce.</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, 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.
23-335	

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

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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

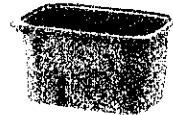
TARIFF COMMISSION

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 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		23-357
		3	DATE ISSUED
			23 June 2023

4	DESCRIPTION OF GOOD
	<p>“TROFAST STOR BOX”</p> <p>Based on the technical data sheet submitted, subject article is a deep gray-colored storage box made of polypropylene. It has dimensions of 42 cm x 30 cm x 23 cm (W x D x H), a gross weight of 0.54 kg, and a gross volume of 28.7 liters. Subject article is intended to be used with the TROFAST lid or frame for organized storing of building blocks, soft toys, and books.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3924.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 15% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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 3824.99.99 MFN - 3% ad valorem		23-365
		3	DATE ISSUED
			23 June 2023

4	DESCRIPTION OF GOOD
	"ITAMINE CA60"
	<p>Based on the technical and safety data sheets, Pre-Manufacture and Pre-Importation Notification (PMPIN) Compliance Certificate from the Environmental Management Bureau (EMB), and product label submitted, subject article is a curing agent or hardener for epoxy resins in the form of a viscous colourless liquid. It is a mixture of the reaction product of 3-aminomethyl-3,5,5-trimethylcyclohexanamine with oligomerisation products of 4,4'-propane-2,2-diylidiphenol with 2-(chloromethyl) oxirane; and benzyl alcohol. Packed in 200-kg drums, subject article is designed for solvent-free coatings and varnishes.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION 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 2309.90.20 MFN - Zero AFTA - Zero		23-366
		3	DATE ISSUED
			23 June 2023

4	DESCRIPTION OF GOOD
	“LIVOSHUDH® POWDER”
	<p>Based on the product specifications, process flow diagram, certificate of analysis, product brochure, product labels, and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement for birds and poultry in the form of a green powder. It is composed of <i>Curcuma longa</i>, <i>Eclipta alba</i>, <i>Andrographis paniculata</i>, <i>Phyllanthus maderaspatensis</i>, <i>Azadirachta indica</i>, <i>Terminalia chebula</i>, <i>Solanum nigrum</i>, <i>Boerhaavia diffusa</i>, and calcium carbonate (carrier). Packed in 25-kg high-density polyethylene (HDPE) bags, subject article is added to feeds at a dosage of 250 g to 1000 g per ton of feeds, to improve liver functions and to minimize the damaging effects of mycotoxins in poultry and birds.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by products of such processing.</p> <p>Heading 23.09 of the AHTN 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed).</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 ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><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 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero AFTA - Zero		23-367
		3	DATE ISSUED
			23 June 2023

4 DESCRIPTION OF GOOD

“OPTIBETAINE®”

Based on the product specifications, process flow diagram, product label, certificate of analysis, and Certificate of Feed Product Registration (CFPR) from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement for birds and poultry in the form of an off-white powder. It is composed of betaine hydrochloride, lactose, folic acid, Vitamin B₁₂, sodium chloride, diatomaceous earth, calcium carbonate, and fumed silica (as anti-caking agent). Packed in 25-kg high-density polyethylene (HDPE) bags, subject article is added to poultry feeds at a rate of 500 g to 1000 g per ton of feed as partial source of methionine and choline.

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 and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

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

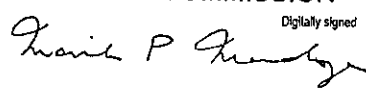
TARIFF COMMISSION

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 2101.20.90 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		23-375
		3	DATE ISSUED
			23 June 2023

4	DESCRIPTION OF GOOD
	<p>“DXN® LION'S MANE LEMON MATCHA”</p> <p>Based on the product information sheet, finished goods specification, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a light yellowish-green powdered tea preparation, with sweet-and-sour taste and tea aroma. It is composed of sugar, lemon powder, black tea powder, oolong tea powder, acidity regulator, and lion's mane mushroom powder. Packed in boxes containing 20 pieces of 22-g sachets, one sachet of subject article is to be dissolved in 150-mL of hot water before consumption.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté. These products may be presented in lump, granular or powder form, or as liquid or solid extracts. They may also be mixed either with one another or with other ingredients (e.g., salt or alkaline carbonates), and may be put up in various types of containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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.
			23-376
			3 DATE ISSUED
			23 June 2023

	In-Quota	Out-Quota
AHTN	2101.12.91.100	2101.12.91.200
MFN	30% ad valorem	45% ad valorem
ATIGA	Zero	Zero
AANZFTA	Zero	Zero
ACFTA	Zero	Zero
AHKFTA	30% ad valorem	45% ad valorem
AIFTA	30% ad valorem	45% ad valorem
AJCEPA	Zero	Zero
AKFTA	5% ad valorem	5% ad valorem
RCEP	30% ad valorem	45% ad valorem

4 | DESCRIPTION OF GOOD

“DXN® OOTEA EU CAFE MIX”

Based on the product information sheet, finished goods specification, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a light to dark brown powdered coffee preparation, with oolong tea and tongkat ali. It is composed of non-dairy creamer, sugar, instant coffee, oolong tea (*Camellia sinensis*), and *Eurycoma longifolia* Jack (tongkat ali) powder. Packed in bags containing 20 pieces of 21-g packs, one pack of subject article is to be dissolved in 150-mL of hot water before consumption.

5 | REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, 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. 190-2023 p.16

2	TCC (AR) NO.
23-376	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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.



MASTER COPY
mm

AOCG Memo No. 196-2023 p. 17

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY			2 TCC (AR) NO.	
			23-380	
	In-Quota	Out-Quota	3 DATE ISSUED	
AHTN	2101.12.91.100	2101.12.91.200	23 June 2023	
MFN	30% ad valorem	45% ad valorem		
ATIGA	Zero	Zero		
AANZFTA	Zero	Zero		
ACFTA	Zero	Zero		
AHKFTA	30% ad valorem	45% ad valorem		
AIFTA	30% ad valorem	45% ad valorem		
AJCEPA	Zero	Zero		
AKFTA	5% ad valorem	5% ad valorem		
RCEP	30% ad valorem	45% ad valorem		

4 DESCRIPTION OF GOOD
“DXN® OOTEA CORDYCEPS COFFEE MIX 3 IN 1”
Based on the product information sheet, finished goods specification, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a light to dark brown premix coffee powder, with oolong tea and cordyceps. It is composed of non-dairy creamer, sugar, instant coffee, oolong tea (<i>Camellia sinensis</i>), and cordyceps. Packed in bags containing 20 pieces of 21-g packs, one pack of subject article is to be dissolved in 150-mL of hot water before consumption.

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



2	TCC (AR) NO.
23-380	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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 2106.90.72		23-383
	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
			23 June 2023

4 DESCRIPTION OF GOOD

“DXN® SCELIMUM CAPSULE (SPLIT GILL MUSHROOM)”

Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a *Schizophyllum commune* (split gill mushroom) food supplement in the form of a light-yellow powder with nutty odour and plain taste, contained in a transparent capsule. Packed in plastic bottles containing 30, 90, or 360 pieces of 450-mg capsules, subject article is recommended to be taken at three capsules per day for the maintenance of general health.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject 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.
23-383	

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

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

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 2106.90.72		23-384
	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
			23 June 2023
4	DESCRIPTION OF GOOD		
	"DXN® GARCINIA CAPSULE" Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a <i>Garcinia atroviridis</i> food supplement in the form of a moss-green powder, with typical leaf odour and sour taste, contained in a vegetable capsule. Packed in plastic bottles containing 30, 90, or 360 pieces of 350-mg capsules, subject article is recommended to be taken at two capsules twice per day for maintenance of general health.		
5	REASONS FOR CLASSIFICATION		
	Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <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).		



2	TCC (AR) NO.
23-384	

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:

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

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 2106.90.72		23-386
	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
			23 June 2023

4 DESCRIPTION OF GOOD**"DXN® CORDYCEPS CAPSULE"**

Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a *Cordyceps sinensis* food supplement in the form of a beige powder contained in a transparent capsule. Packed in plastic bottles containing 60 pieces of 450-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 maintenance of general health.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject 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.
23-386	

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

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		23-391
		3	DATE ISSUED
			23 June 2023

4	DESCRIPTION OF GOOD
	<p>“UNITED NORSOL 99%”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a pure norfloxacin (C₁₆H₁₈FN₃O₃) in the form of an almost white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine and poultry feeds at a rate of 49 g to 196 g per ton of feed for 5 to 7 days, for the treatment of new-born diseases, gastrointestinal enteritis, respiratory and urinary tract infections, and mycoplasmosis. It has the following chemical structure:</p> <div style="text-align: center;"> <p><i>piperazine ring</i> →</p> </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 heteroatom(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</p> <p style="text-align: right;"><i>Digitally signed</i></p> <p style="text-align: right;"></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 2941.30.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-392
		3	DATE ISSUED
			23 June 2023

4 DESCRIPTION OF GOOD

“UNITED VETOXY”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a tetracycline antibiotic composed of pure oxytetracycline in the form of a yellow crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at various dosages, for the treatment of systemic and local infections such as bronchopneumonia, bacterial enteritis, urinary tract infections, and cholangitis.

5 REASONS FOR CLASSIFICATION

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

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

In view thereof, subject article is classified under AHTN 2022 subheading 2941.30.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

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 2941.10.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-393
		3	DATE ISSUED
			23 June 2023

4 DESCRIPTION OF GOOD

“PENICILLIN V POTASSIUM”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a pure penicillin V potassium (phenoxymethylpenicillin potassium) in the form of a white crystalline powder. It is indicated for the treatment of acute or chronic infections caused by microorganisms susceptible to penicillin and secondary bacterial infections associated with viral diseases in swine. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added at a rate of 200 g per ton of finished feed of swine for five to seven days.

5 REASONS FOR CLASSIFICATION

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

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

In view thereof, subject article is classified under AHTN 2022 subheading 2941.10.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM


INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 191-2023
MEMORANDUM

MASTER COPY
hmr

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

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

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

DATE : 29 June 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 26 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-389	"UNITED SHIHAO CTC 15%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

***Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)**

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTERCOPY



BOC-09-41641

AOCG Memo No. 191-2023 p. 2

171808907

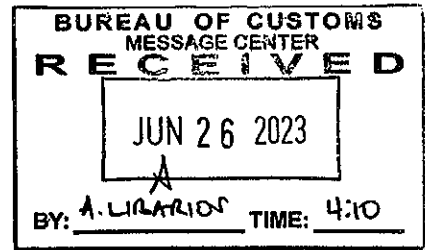
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-051

26 June 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

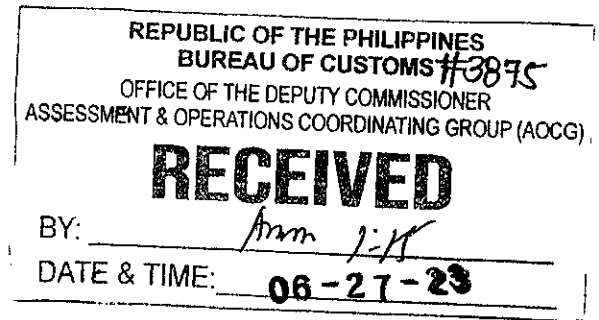
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 23-389, issued by this Commission on 26 June 2023. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

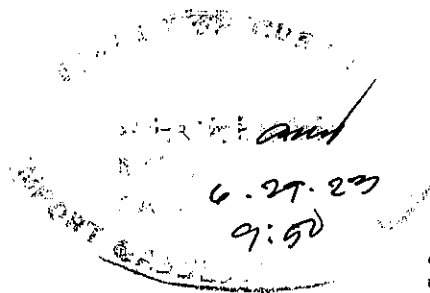
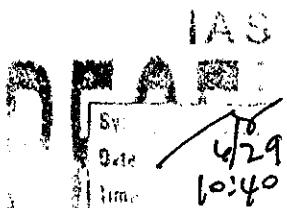
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Mahila



26 JUN 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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-389
		3	DATE ISSUED
			26 June 2023

4 DESCRIPTION OF GOOD

“UNITED SHIHAO CTC 15%”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of composition, product label, and photograph of the packaging submitted, subject article is an antibacterial feed premix powder composed of 15% chlortetracycline hydrochloride (active ingredient), mycelium, and calcium carbonate (excipient). It is indicated for the treatment of systemic infections (i.e., pneumonia, typhoid, cholera, dysentery, and enteritis) in poultry and livestock caused by chlortetracycline-sensitive organisms such as mycoplasma, rickettsia, chlamydia, and viruses. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is administered to calves, swine, and chickens by adding 300 mg to 400 mg per ton of final feed for five to seven days.

5 REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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. 193-2023

MEMORANDUM

MASTER COPY
hmm

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 : 07 July 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 03 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-338	"SUPRAMULIN 20 (TIAMULIN HYDROGEN FUMARATE)"	3003.20.00	MFN – 3% ad valorem
23-343	"FB DOXI (DOXYCYCLINE HYCLATE)"	3003.20.00	MFN – 3% ad valorem
23-344	"IVERBASE 0.6% (IVERMECTIN)"	3003.90.00	MFN – 3% ad valorem
23-345	"SUPRAMULIN 80 (TIAMULIN HYDROGEN FUMARATE)"	3003.20.00	MFN – 3% ad valorem
23-346	"ENRABASE (ENRAMYCIN)"	3003.20.00	MFN – 3% ad valorem
23-388	"ELECTRICALLY HEATED TOBACCO PRODUCT (EHTP) TEREА"	2404.11.00	MFN – 3% ad valorem 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

ADCG Memo No. 193-2023 p. 2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-399	"UNITED NEOMAX"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-400	"HALQUINOL"	2933.49.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

1735268475

TCOC Ref. No. 23-053

03 July 2023

7/4
11:00

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-338, 23-343, 23-344, 23-345, 23-346, 23-388, 23-399, and 23-400, issued by this Commission on 03 July 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



7-6-23

04 JUL 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 3003.20.00 MFN - 3% ad valorem		23-338
		3	DATE ISSUED
			03 July 2023

4	DESCRIPTION OF GOOD
	“SUPRAMULIN 20 (TIAMULIN HYDROGEN FUMARATE)”
	<p>Based on the technical specifications, product information sheet, manufacturing information, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a white antibacterial feed premix powder containing 20 grams of tiamulin hydrogen fumarate (active ingredient) per 100 grams feed premix. It is indicated for the treatment of respiratory infections in swine caused by <i>Mycoplasma</i> spp. and <i>Haemophilus</i> spp. and enteric infections caused by <i>Treponema</i> spp. and <i>Campylobacter</i> spp. Packed in 10-kg and 15-kg low-density polyethylene (LDPE) pails, subject article is administered by mixing with feeds at a dosage of 150 g to 1,000 g per ton of feed, for five days up to seven weeks, depending on the animals' (sow, post-weaning piglet, and growing piglet) condition.</p>
5	REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson



hms


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem		23-343
		3	DATE ISSUED
			03 July 2023

4	DESCRIPTION OF GOOD
	“FB DOXI (DOXYCYCLINE HYCLATE)”
	<p>Based on the product specifications, certificate of analysis, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a yellow antibacterial feed premix powder containing 50 grams of doxycycline hyclate (active ingredient) per 100 grams feed premix. It is indicated for the treatment and control of diseases caused by <i>Escherichia coli</i>, <i>Salmonella typhimurium</i>, <i>Salmonella enteritis</i>, <i>Salmonella gallinarum</i>, and <i>Pasteurella multocida</i> in poultry; and of <i>Pasteurella multocida</i>, <i>Bordetella bronchiseptica</i>, and <i>Actinobacillus pleuropneumoniae</i> in swine. Packed in 25-kg polyethylene (PE) multilayered bags, subject article is administered by mixing with feeds or drinking water at a dosage of 20 mg doxycycline per kilogram of live weight of poultry (for five days) and swine (for seven days), or as recommended by the veterinarian.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

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



hmm

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.90.00 MFN - 3% ad valorem		23-344
		3	DATE ISSUED
			03 July 2023

4 DESCRIPTION OF GOOD**"IVERBASE 0.6% (IVERMECTIN)"**

Based on the product specifications, certificate of analysis, product label, material safety data sheet, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a white to almost white antiparasitic feed premix powder containing 0.6 gram of ivermectin (active ingredient) per 100 grams feed premix. It is indicated for the treatment of gastrointestinal worms caused by *Ascaris suum*, *Oesophagostomum dentatum*, and *Trichuris suis*, and pulmonary ones caused by *Metastrongylus apri*, in swine. Packed in 25-kg multilayer paper bags, subject article is mixed with feeds at a dosage of 0.1 mg ivermectin per kilogram live weight for seven consecutive days.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 3003.20.00 MFN - 3% ad valorem	2 TCC (AR) NO. 23-345
	3 DATE ISSUED 03 July 2023

4 **DESCRIPTION OF GOOD**

“SUPRAMULIN 80 (TIAMULIN HYDROGEN FUMARATE)”

Based on the product specifications, analysis report, product label, material safety data sheet, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a white to light-yellow antibacterial feed premix powder containing 80 grams of tiamulin hydrogen fumarate (active ingredient) per 100 grams feed premix. It is indicated for the treatment of infections caused by *Mycoplasma gallisepticum* in poultry; and of *Actinobacillus pleuropneumoniae*, *Pasteurella multocida*, *Staphylococcus aureus*, *Streptococcus pyogenes*, *Streptococcus suis*, and *Bordetella bronchiseptica* in swine. Packed in 10-kg and 15-kg low-density polyethylene (LDPE) plastic bags, subject article is administered by mixing with animal feeds at a dosage of 20 mg (for poultry) and 8.8 mg (for swine) tiamulin hydrogen fumarate per kilogram of body weight per day, for five to 10 consecutive days.

5 **REASONS FOR CLASSIFICATION**

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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 physical copy.



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem		23-346
		3	DATE ISSUED
			03 July 2023

4	DESCRIPTION OF GOOD
	“ENRABASE (ENRAMYCIN)”
	<p>Based on the technical specifications, product information sheet, unit dose and batch formulation, certificate of analysis, manufacturing information, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a light to dark brown antibacterial/anti-infective feed premix powder containing 8 grams of enramycin (active ingredient) per 100 grams feed premix. It is indicated for the treatment of diseases in broilers, turkeys, and swine, caused by microorganisms susceptible to enramycin. Packed in 25-kg multilayered paper bags, subject article is administered by mixing with feeds at a dosage of 62.5 grams to 125 grams per ton of feed (equivalent to 5 grams to 10 grams of enramycin per ton of feed), for five to seven days, depending on the animals' (broiler, turkey, and swine) condition.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in



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 2404.11.00 MFN - 3% ad valorem AKFTA - Zero RCEP - Zero		23-388
		3	DATE ISSUED
			03 July 2023

4 DESCRIPTION OF GOOD

“ELECTRICALLY HEATED TOBACCO PRODUCT (EHTP) TERA”

Based on the product specifications and sample submitted, subject article is an electrically heated tobacco product (EHTP) designed for use in a tobacco heating system (THS). It is a cylinder-shaped refill with a tobacco plug made of cast-leaf tobacco material (from various types of ground tobacco formed into a reconstituted sheet together with binders and humectants), with a metal strip incorporated in the center of the plug, and wrapped in a non-porous tobacco plug wrapper. Subject article also has a front plug, a hollow acetate tube, a thin hollow acetate tube, and a mouthpiece filter, held by the outer paper and tipping paper. Packed in cartons containing 20 units; and in bundles containing 10 packs with 20 units, subject article is patented and commercialized to be used exclusively with the tobacco heating device brand *IQOS ILUMA* and aims to give adult smokers a nicotine-containing aerosol without combustion of tobacco or creation of smoke.



5 REASONS FOR CLASSIFICATION

Note 3 to Chapter 24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

Heading 24.04 of the AHTN 2022 covers, among others, products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, *inter alia*, products containing tobacco or reconstituted tobacco, in different forms (e.g., strips or granules), intended for use in tobacco heating systems in which the heating is performed by electrical devices (electrically heated tobacco systems (EHTS)), by chemical reactions, by use of carbon heat source (carbon heated tobacco products (CHTP)), or by other means.

In view thereof, subject article is classified under AHTN 2022 subheading 2404.11.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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
Digitally signed

MARILOU P. MENDOZA
 Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-399
		3	DATE ISSUED
			03 July 2023

4	DESCRIPTION OF GOOD
	"UNITED NEOMAX"
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, product label, manufacturing process flowchart, and photograph of packaging submitted, subject article is pure neomycin sulphate in the form of a white or yellowish-white powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg containers, subject article is to be added to animal feeds at a rate of 230 grams to 400 grams per ton of feed for five to seven days, for the treatment of enteric infections such as <i>Salmonellosis</i> and <i>Colibacillosis</i> in swine, cattle, and calves; and of bacterial infections in poultry.</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 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined.</p> <p>The HS EN to Subheading 2941.20 state that this subheading includes, <i>inter alia</i>, dihydrostreptomycin (INN) and streptoniazid (INN). However, neither bluensomycin (INN) which does not retain the two amidino groups of streptidine, nor other aminoglycosides containing derivatives of streptomycin, such as neomycin (INN), are regarded as streptomycin derivatives.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2941.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

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

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



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 2933.49.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-400
		3	DATE ISSUED
			03 July 2023

4	DESCRIPTION OF GOOD
	"HALQUINOL"
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), technical specifications, product label, manufacturing process flowchart, and photograph of the packaging submitted, subject article is pure halquinol, an antimicrobial compound belonging to the group of hydroxyquinolines, in the form of a yellowish-white to yellowish-gray powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at a rate of 125 grams to 600 grams per ton of poultry and swine feeds for the treatment of crop mycosis and wet droppings in poultry; and treatment of amoebiasis, diarrhea, and salmonellosis in swine.</p>
5	REASONS FOR CLASSIFICATION

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

Heading 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen 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 quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused. Quinoline, isoquinoline and their derivatives, 2-ring systems comprising a benzene ring fused to a pyridine ring. Quinoline and isoquinoline are found in coal tar, but may also be prepared synthetically. Colourless liquids, highly refractive, with a characteristic disagreeable and penetrating odour. Used in organic synthesis (e.g., dyes, medicaments).

In view thereof, subject article is classified under AHTN 2022 subheading 2933.49.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
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.



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 194-2023

MEMORANDUM

MASTER COPY
hmm

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 : 07 July 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 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-187	"BYD T3"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
23-209	"FOLGERS® CLASSIC DECAF (DECAFFEINATED GROUND COFFEE)"	IN-QUOTA 0901.22.20.100	MFN – 40% ad valorem
		OUT-QUOTA 0901.22.20.200	MFN – 40% ad valorem
23-210	"FOLGERS® CLASSIC ROAST GROUND COFFEE"	IN-QUOTA 0901.21.20.100	MFN – 40% ad valorem
		OUT-QUOTA 0901.21.20.200	MFN – 40% ad valorem
23-269	"LEE KUM KEE CHIU CHOW STYLE CHILI OIL"	2103.90.29	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-324	"SA.MI FRUTTA BRINED CHERRIES PITTED WITH STEM"	0812.10.00	MFN – 3% ad valorem

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

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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

1737811596

TCOC Ref. No. 23-054

04 July 2023



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

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

RECEIVED #4123

DATE & TIME: 07-06-23

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-187, 23-209, 23-210, 23-269, and 23-324, issued by this Commission on 04 July 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

7/6
5:00



7-4-23
9:20



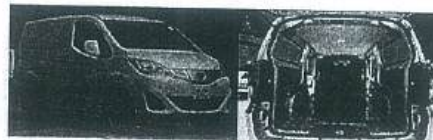


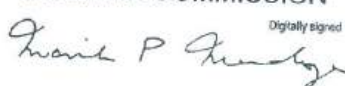
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 8704.60.29.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem	2	TCC (AR) NO. 23-187
	3	DATE ISSUED 04 July 2023

4	DESCRIPTION OF GOOD	<p>“BYD T3”</p> <p>Based on the technical specifications submitted, subject article is a completely built-up (CBU) logistics van. It uses a 100-kW electric motor (AC permanent magnet synchronous motor) as the sole means of propulsion. Intended for the general transport of goods, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Battery type</td> <td>BYD Ni-Co-Mn (NCM)</td> </tr> <tr> <td>Battery capacity (kWh)</td> <td>50.3</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>4,460 x 1,720 x 1,875</td> </tr> <tr> <td>Gross weight (kg)</td> <td>2,720</td> </tr> <tr> <td>Cargo volume (L)</td> <td>3,800</td> </tr> <tr> <td>Seating capacity</td> <td>2</td> </tr> </table>	Battery type	BYD Ni-Co-Mn (NCM)	Battery capacity (kWh)	50.3	Overall dimension (LxWxH) (mm)	4,460 x 1,720 x 1,875	Gross weight (kg)	2,720	Cargo volume (L)	3,800	Seating capacity	2
Battery type	BYD Ni-Co-Mn (NCM)													
Battery capacity (kWh)	50.3													
Overall dimension (LxWxH) (mm)	4,460 x 1,720 x 1,875													
Gross weight (kg)	2,720													
Cargo volume (L)	3,800													
Seating capacity	2													



5	REASONS FOR CLASSIFICATION	<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, among others.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.29.900, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  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.
				23-209
	<u>In-Quota</u>	<u>Out-Quota</u>	3	DATE ISSUED
AHTN	0901.22.20.100	0901.22.20.200		04 July 2023
MFN	40% ad valorem	40% ad valorem		

4	DESCRIPTION OF GOOD
<p align="center">"FOLGERS® CLASSIC DECAF (DECAFFEINATED GROUND COFFEE)"</p> <p>Based on the product specifications, ingredients declaration, manufacturing flowchart, product label, and photograph of the product submitted, subject article is a 100% decaffeinated roasted 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, cooled, de-stoned, stabilized, and ground before packing. Packed in 9.06-oz plastic canisters, subject article is to be brewed before consumption.</p> 	

5	REASONS FOR CLASSIFICATION
<p>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.</p> <p>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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION 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.
				23-210
	<u>In-Quota</u>	<u>Out-Quota</u>	3	DATE ISSUED
AHTN	0901.21.20.100	0901.21.20.200		04 July 2023
MFN	40% ad valorem	40% ad valorem		

4 DESCRIPTION OF GOOD

“FOLGERS® CLASSIC ROAST 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% roasted ground coffee in the form of a dark-brown powder. It is produced by roasting green coffee beans, followed by cooling, de-stoning, stabilizing, grinding, and packing. Packed in 9.6-oz and 33.7-oz polyethylene terephthalate (PET) canisters, subject article is to be brewed before 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 0901.21.20.100 and 0901.21.20.200, 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 AHTN 2103.90.29 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero	2	TCC (AR) NO. 23-269
	3	DATE ISSUED 04 July 2023

4	DESCRIPTION OF GOOD	<p>“LEE KUM KEE CHIU CHOW STYLE CHILI OIL”</p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is a chili preparation in golden brown oil made from soybean oil, water, dehydrated garlic, dried chili peppers, salted chili peppers, soy sauce, salt, sesame oil, sugar, and flavour enhancers. Packed in 85-g and 205-g glass bottles, subject article is used as a condiment to add flavour to stir-fried dishes and noodles, among others.</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.). Mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.</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; 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>
----------	-----------------------------------	---

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.



hmt

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 0812.10.00 MFN - 3% ad valorem		23-324
		3	DATE ISSUED
			04 July 2023

4 DESCRIPTION OF GOOD

“SA.MI FRUTTA BRINED CHERRIES PITTED WITH STEM”

Based on the product specifications, production process flowchart, product label, and photograph of the packaging submitted, subject articles are round to slightly oval, yellow, brined pitted cherries with stems. These are preserved in sulfur dioxide solution (which contains 3,750 ppm - 4,250 ppm of sulfur dioxide and is produced by the reaction of water, sodium metabisulphite, calcium chlorite, and citric acid). Packed in 220-kg (±5%) (net weight) recycled plastic barrels, subject articles are leached in running water to reduce the sulfur dioxide content to an acceptable level before being used as a raw material in the manufacture of prepared or preserved cherries.

5 REASONS FOR CLASSIFICATION

Heading 08.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies to fruit and nuts (whether or not blanched or scalded) which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state. Such products are used mainly in the food industry (manufacture of jam, preparation of candied fruits, etc.). The products most commonly presented in this state are cherries, strawberries, oranges, citrons, apricots and greengages. They are usually packed in casks, trays or open-lath type containers.

In view thereof, subject articles are classified under AHTN 2022 subheading 0812.10.00, 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

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. 195-2023

MASTER COPY
BOC-09-41697 *hms*

MEMORANDUM

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

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

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

DATE : 06 July 2023

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

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
02 June 2023	MRSU 3807564	0174813	Food Paks Meal Paks	2,261 cases 24 cases	20 Sept. 2024 01 May 2026

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

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

For information and appropriate action.



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



02 June 2023

09-416097

1735041623

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



Dear Ms. Solenay:

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

Product Name	Quantity	Expiry Date
Container Number: MRSU 3807564 Seal Number: 0 1748 13		
Food Paks	2,261 cases	20 Sept 2024
Meal Paks	24 cases	01 May 2026

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

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

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

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

Very truly yours,

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

Regional Field Office at
BUREAU OF CUSTOMS #40el
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCC)

RECEIVED

BY: _____
DATE & TIME: 07-04-23 1:45

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

RSN: 20230529101236
Amount: PhP 510
OR Number: 81200
Date: 29 May 2023
hmr/lisa





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 196-2023

MASTER COP
BOC-09-41695 *mm*

MEMORANDUM

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

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

SUBJECT : FOOD AND DRUG ADMINISTRATION (FDA) RECOMMENDATION FOR THE RELEASE OF DONATED PHARMACEUTICAL PRODUCTS FROM PHILIPPINE BUSINESS FOR SOCIAL PROGRESS INC. TO DEPARTMENT OF HEALTH (DOH).

DATE : 06 July 2023

Forwarding the herein attached letters dated 14 June 2023 from Jesusa Joyce N. Cirunay, Director IV, Center for Drug Regulation and Research, FDA, addressed to Anna Marie Celina G. Garfin, MD, MM, Director IV, Bureau of International Health Cooperation, DOH, recommending clearance for the release of donated pharmaceutical products from Philippine Business for Social Progress Inc. to DOH.

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity (Box)
Rifampicin + Isoniazid + Pyrazinamide + Ethambutol 150 mg/75 mg/400 mg/275mg Film-Coated Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage Conditions: Do not store above 25°C	NRG2310A/2	December 2025	228 Boxes
	NRG2313B	December 2025	14 Boxes
	NRG2314A	December 2025	1,388 Boxes
	NRG2319A	December 2025	1,388 Boxes
	NRG2321A	December 2025	1,392 Boxes
	NRG2323A	December 2025	5 Boxes
	Total		
Rifampicin + Isoniazid + Pyrazinamide + Ethambutol 150 mg/75 mg/400 mg/275mg Film-Coated Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage Conditions: Do not store above 25°C	NRG2323A/2	December 2025	139 Boxes
	NRG2324A	January 2026	1,385 Boxes
	NRG2325A	January 2026	1,387 Boxes
	NRG2326A	January 2026	1,263 Boxes
	NRG2327A	February 2026	241 Boxes
	Total		



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 196-2023p-2

MASTER COPY

Rifampicin + Isoniazid 75 mg/50 mg Dispersible Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage Conditions: Do not store above 25°C.	NRU2302A/5	December 2024	637 Boxes
	NRU2303A	December 2024	10,440 Boxes
	NRU2304A	December 2024	9,282 Boxes
	NRU2305B/6	December 2024	822 Boxes
	Total		
Ethambutol Hydrochloride 100 mg Tablet Packaging: PVC/PVDC-Alu Blister Pack x 10's (Box of 100's) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage Conditions: Do not store above 25°C.	NEF2203E/6	September 2026	3,336 Boxes
	NEF2301A	January 2027	7,123 Boxes
	NEF2302A	January 2027	7,045 Boxes
	NEF2303A	January 2027	56 Boxes
	Total		

The release of the said donated pharmaceutical products, intended for patients, is on the condition that:

1. the said products shall have a shelf-life of not less than 12 months at the time of arrival;
2. the labels (primary, secondary, and product information) shall be in the English language; and
3. the clearance is without prejudice to tariff rules and customs regulations.

For information and appropriate action.



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION
CLEARANCE LETTER



09-41695

1735164763

14 June 2023

ANNA MARIE CELINA G. GARFIN, MD, MM
Director IV, Bureau of International Health Cooperation
Building 1, San Lazaro Compound, Sta. Cruz, Manila

Subject: Clearance of Foreign Drug Donations

Dear Dr. Garfin:

Please be informed that this Office recommends clearance for the release of the following products as donation by Philippine Business for Social Progress Inc. – Unit 1 7th Floor, Citynet Central, Sultan Street, Highway Hills, Mandaluyong, Philippines, 1550 to Department of Health (DOH) located at the abovementioned address:



Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity (Box)
Rifampicin + Isoniazid + Pyrazinamide + Ethambutol 150 mg/75 mg/400 mg/275mg Film-Coated Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Macleods Pharmaceuticals Ltd. - Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage conditions: Do not store above 25°C.	NRG2310A/2 ✓	December 2025	228 Boxes
	NRG2313B ✓	December 2025	14 Boxes
	NRG2314A ✓	December 2025	1,388 Boxes
	NRG2319A ✓	December 2025	1,388 Boxes
	NRG2321A ✓	December 2025	1,392 Boxes
	NRG2323A ✓	December 2025	5 Boxes
Total			4,415 Boxes

The release of said donated pharmaceutical products, intended for patients, is on the condition that the said products shall have:

1. a shelf-life of not less than 12 months at the time of arrival; and
2. Labels (primary, secondary, and product information) in English and Tagalog.

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

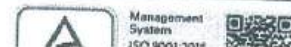
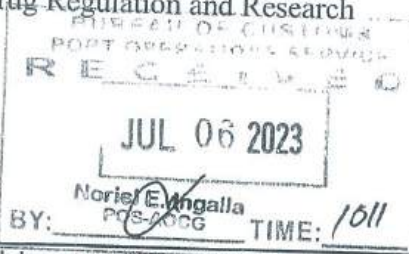
Very truly yours,

By Authority of the Director General:
Per FDA Order No. 2016-005

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

Amt. Paid: PHP 510.00
OR#: Seq#60623605087
Date: 06 June 2023

cc: **Bienvenido Y. Rubio**
Commissioner, Bureau of Customs





Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION
CLEARANCE LETTER



14 June 2023

ANNA MARIE CELINA G. GARFIN, MD, MM
Director IV, Bureau of International Health Cooperation
Building 1, San Lazaro Compound, Sta. Cruz, Manila

Subject: Clearance of Foreign Drug Donations

Dear **Dr. Garfin:**

Please be informed that this Office recommends clearance for the release of the following products as donation by Philippine Business for Social Progress Inc. – Unit 1 7th Floor, Citynet Central, Sultan Street, Highway Hills, Mandaluyong, Philippines, 1550 to Department of Health (DOH) located at the abovementioned address:



Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity (Box)
Rifampicin + Isoniazid + Pyrazinamide + Ethambutol 150 mg/75 mg/400 mg/275mg Film-Coated Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) Manufactured by: Macleods Pharmaceuticals Ltd.- Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage conditions: Do not store above 25°C.	NRG2323A/2/	December 2025	139 Boxes
	NRG2324A /	January 2026	1,385 Boxes
	NRG2325A /	January 2026	1,387 Boxes
	NRG2326A /	January 2026	1,263 Boxes
	NRG2327A /	February 2026	241 Boxes
	Total		

The release of said donated pharmaceutical products, intended for patients, is on the condition that the said products shall have:

1. a shelf-life of not less than 12 months at the time of arrival; and
2. Labels (primary, secondary, and product information) in English languages

This clearance is without prejudice to tariff rules and customs regulations

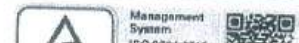
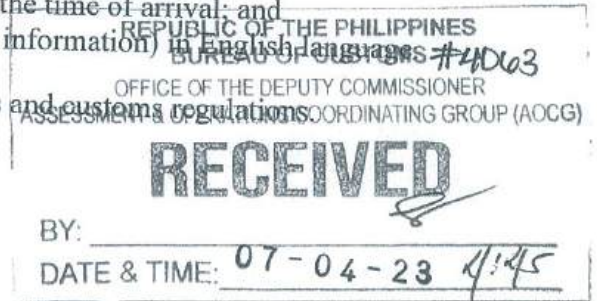
Very truly yours,

By Authority of the Director General:
Per FDA Order No. 2016-005

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

Amt. Paid: PHP 510.00
OR#: Seq#60623605088
Date: 06 June 2023

cc: **Bienvenido Y. Rubio**
Commissioner, Bureau of Customs





Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



CLEARANCE LETTER

14 June 2023

09-41693

1735164742

ANNA MARIE CELINA G. GARFIN, MD, MM
Director IV, Bureau of International Health Cooperation
3rd Floor, Building 14, Department of Health
San Lazaro Compound, Rizal Avenue
Sta. Cruz, 1003 Manila



Subject: Clearance of Foreign Drug Donations

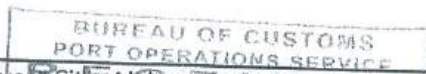
Dear Dr. Garfin:

Please be informed that this Office recommends clearance for the release of the following products as donation by the Philippine Business for Social Progress Inc. – Unit 1 7th Floor, Citynet Central, Sultan Street, Highway Hills, Mandaluyong, Philippines, 1550 to Department of Health (DOH) located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Rifampicin + Isoniazid 75 mg/50 mg Dispersible Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) Manufactured by: Macleods Pharmaceuticals Ltd.- Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage conditions: Do not store above 25°C.	NRU2302A/5 ✓	December 2024	637 Boxes ✓
	NRU2303A ✓	December 2024	10,440 Boxes ✓
	NRU2304A ✓	December 2024	9,282 Boxes ✓
	NRU2305B/6 ✓	December 2024	822 Boxes ✓
Total			20,904 Boxes
Ethambutol Hydrochloride 100 mg Tablet Packaging: PVC/PVDC-Alu Blister Pack x 10's (Box of 100's) Manufactured by: Macleods Pharmaceuticals Ltd.- Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage conditions: Do not store above 25°C.	NEF2203E/6 ✓	September 2026	3,336 Boxes ✓
	NEF2301A ✓	January 2027	7,123 Boxes ✓
	NEF2302A ✓	January 2027	7,045 Boxes ✓
	NEF2303A ✓	January 2027	56 Boxes ✓
Total			17,560 Boxes

-----NOTHING FOLLOWS-----

#4058
BY: [Signature]
DATE & TIME: 07-04-23 2:45
RECEIVED
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)




The release of said donated pharmaceutical products, intended for patients, is on the condition that the said products shall have:

1. a shelf-life of not less than 12 months at the time of arrival; and
2. Labels (primary, secondary, and product information) in English language.

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

Very truly yours,

**By Authority of the Director General:
Per FDA Order No. 2016-005**


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

Amt. Paid: Php 1,020.00
OR Number: Seq#60623605089
Date: 06 June 2023



Bienvenido Y. Rubio
Commissioner, Bureau of Customs



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 197-2023

MASTER COPY
BOC-09-41696 *hmm*

MEMORANDUM

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

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

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

DATE : 06 July 2023

Forwarding the herein attached letter from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Ms. Angelita S. Evidente, Program Manager, Assisi Development Foundation recommending clearance for the release of the following donated food products from Risen Savior Missions to ASSISI DEVELOPMENT FOUNDATION:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
14 June 2023	SEGU 6885943	UL- 9771025	FMSC MEAL 01-2 Manna Pack Rice	1,260 Boxes	Earliest of which is May 2026

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

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

For information and appropriate action.



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



14 June 2023

09-41696

1735164801

MS. ANGELITA S. EVIDENTE
Program Manager
Assisi Development Foundation
5/F Units 503-506 Prestige Tower
F. Ortigas Jr. Road, Ortigas Center
Pasig City, 1605 Philippines



Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court Apple Valley MN 55124 US to **ASSISI DEVELOPMENT FOUNDATION** located at 5/F Units 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605 Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-2 Manna Pack Rice	1,260 boxes	Earliest of which is May 2026
Container Number SEGU 6885943		Seal Number UL-9771025

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

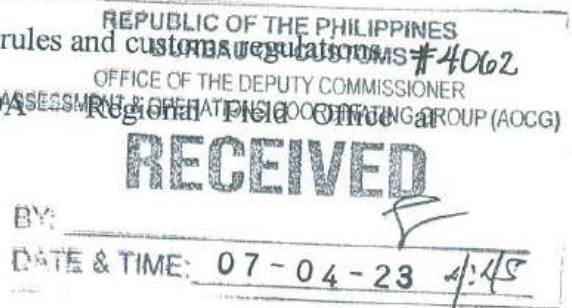
This clearance shall only be for the **RELEASE** of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and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

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

Very truly yours,

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

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



RSN: 20230608095633
Amount: PhP 510
OR Number: 67600
Date: 8 June 2023
hnr/hsa





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

ACGC Memo No. 198-2023

MASTER COPY
BOC-09-41691 *hmt*

MEMORANDUM

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

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

SUBJECT : FOOD AND DRUG ADMINISTRATION (FDA)
RECOMMENDATION FOR THE RELEASE OF DONATED
PHARMACEUTICAL PRODUCTS FROM UNITED STATES
AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) TO
DEPARTMENT OF HEALTH - DISEASE PREVENTION AND
CONTROL BUREAU (DOH-DPCB).

DATE : 06 July 2023

Forwarding the herein attached letter dated 22 June 2023 from Jesusa Joyce N. Cirunay, Director IV, Center for Drug Regulation and Research, FDA addressed to Anna Marie Celina G. Garfin MD, MM, Director IV, DOH-DPCB, recommending clearance for the release of donated pharmaceutical products from **USAID** to **DOH-DPCB**

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Rifampicin + Isoniazid 150 mg/75 mg Film Coated Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage Conditions: Do not store above 25°C.	A306380	January 31, 2026	4,663 Boxes
	A306381	January 31, 2026	4,704 Boxes
	A306444	January 31, 2026	2,250 Boxes
	A306382	January 31, 2026	4,639 Boxes
	A306699	January 31, 2026	1,404 Boxes
	Total		
Rifampicin + Isoniazid + Pyrazinamide + Ethambutol 150 mg/75 mg/400 mg/275mg Fixed Dose Combination Tablet	A306365	December 2025	578 Boxes
	A306366	December 2025	578 Boxes
	A306462	January 2026	586 Boxes
	A306465	January 2026	576 Boxes



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 198-2023 p.2

MASTER COPY

Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage Conditions: Do not store above 25°C.	A306467	January 2026	579 Boxes
	A306470	January 2026	580 Boxes
	A306442	January 2026	1,164 Boxes
	A306443	January 2026	1,168 Boxes
	A306504	January 2026	582 Boxes
	A306505	January 2026	581 Boxes
	A306527	January 2026	588 Boxes
	A306695	January 2026	585 Boxes
	A306557	January 2026	582 Boxes
	A306558	January 2026	103 Boxes
	Total		8,830 Boxes

hms

The release of the said donated pharmaceutical products, intended for patients, is on the condition that:

1. the said products shall have a shelf-life of not less than 12 months at the time of arrival;
2. the labels (primary, secondary, and product information) shall be in the English language; and
3. the clearance is without prejudice to tariff rules and customs regulations.

For information and appropriate action.



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

MASTER COPY



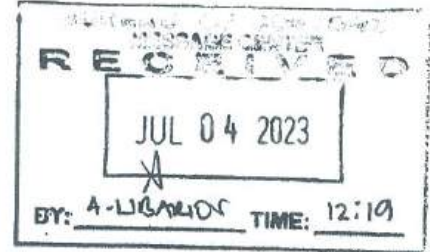
CLEARANCE LETTER

09-41691

22 June 2023

1735164680

ANNA MARIE CELINA G. GARFIN, MD, MM
Director IV, Disease Prevention and Control Bureau
Building 1, San Lazaro Compound, Sta. Cruz, Manila



Subject: Clearance of Foreign Drug Donations

Dear **Dr. Garfin:**

Please be informed that this Office recommends clearance for the release of the following products as donation by United States Agency for International Development (USAID) – United States Embassy, 1201 Roxas Boulevard, 1000 Ermita, Manila to Department of Health (DOH)–Disease Prevention and Control Bureau (DPCB) located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Rifampicin + Isoniazid 150 mg/75 mg Film Coated Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage conditions: Do not store above 25°C.	A306380 ✓	January 31, 2026	4,663 Boxes ✓
	A306381 ✓	January 31, 2026	4,704 Boxes ✓
	A306444 ✓	January 31, 2026	2,250 Boxes ✓
	A306382 ✓	January 31, 2026	4,639 Boxes ✓
	A306699 ✓	January 31, 2026	1,404 Boxes ✓
Total			17,660 Boxes ✓
Rifampicin + Isoniazid + Pyrazinamide + Ethambutol 150 mg/75 mg/400 mg/275mg Fixed Dose Combination Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage conditions: Do not store above 25°C.	A306365 ✓	December 2025	578 Boxes ✓
	A306366 ✓	December 2025	578 Boxes ✓
	A306462 ✓	January 2026	586 Boxes ✓
	A306465 ✓	January 2026	576 Boxes ✓
	A306467 ✓	January 2026	579 Boxes ✓
	A306470 ✓	January 2026	580 Boxes ✓
	A306442 ✓	January 2026	1,164 Boxes ✓
	A306443 ✓	January 2026	1,168 Boxes ✓
	A306504 ✓	January 2026	582 Boxes ✓
	A306505 ✓	January 2026	581 Boxes ✓
	A306527 ✓	January 2026	588 Boxes ✓
	A306695 ✓	January 2026	585 Boxes ✓
	A306557 ✓	January 2026	582 Boxes ✓
	A306558 ✓	January 2026	103 Boxes ✓
Total			8,830 Boxes ✓

RECEIVED
 07-04-23
 4:45

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE
RECEIVED

JUL 06 2023

NOTHING FOLLOWS

The release of said donated pharmaceutical products, intended for patients, is on the condition that the said products shall have:

1. shelf-life of not less than 12 months at the time of arrival; and
2. labels (primary, secondary, and product information) in English language.

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

Very truly yours,

By Authority of the Director General:
Per FDA Order No. 2016-005

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

Amt. Paid: Php 1,020.00
OR#: Seq#60923607334
Date: 09 June 2023

cc: **Bienvenido Y. Rubio**
Commissioner, Bureau of Customs



20230607130711



20230620133700



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 199-2023

MASTER COPY
BOC-09-41690 *hmr*

MEMORANDUM

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

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

SUBJECT : FOOD AND DRUG ADMINISTRATION (FDA)
RECOMMENDATION FOR THE RELEASE OF DONATED
PHARMACEUTICAL PRODUCTS FROM MAXAID-USA TO
TOUCHED BY MAX, INC.

DATE : 06 July 2023

Forwarding the herein attached letter dated 22 June 2023 addressed to Roderick N. Padua, President, Touched by Max, Inc. from Director Jesusa Joyce N. Cirunay, Center for Drug Regulation and Research, FDA, recommending clearance for the release of donated pharmaceutical products from MaxAid-USA to TOUCHED BY MAX, INC.

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
Imatinib (as Mesylate) [Glivec] 100 mg Film Coated Tablet Packaging: Blister pack x 10's (Box of 60's) Manufactured by: Novartis Pharma Produktions GmbH-Oflinger Street 44, 79664, Wehr, Germany Storage conditions: Store at temperatures not exceeding 30°C.	WXN24	31 July 2024	1,200 boxes

The release of the said donated pharmaceutical products, intended for cancer patients, is on the condition that:

1. the said products shall have a shelf-life of not less than 12 months at the time of arrival;
2. the labels (primary, secondary, and product information) shall be in the English language; and
3. the clearance is without prejudice to tariff rules and customs regulations.

For information and appropriate action.



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

MASTER COPY



CLEARANCE LETTER

09-41690

22 June 2023

RODERICK N. PADUA
President
Touched by Max, Inc.
No. 20 Union St., San Jose
Navotas City, 1428 Philippines



Subject: Clearance of Foreign Drug Donations

Dear Mr. Padua:

1732899663

Please be informed that this Office recommends clearance for the release of the following products as donation by *MaxAid*- 1107 NE 45th #230, Seattle, Washington 98105, USA to *Touched by Max, Inc.* located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
Imatinib (as Mesylate) [Glivec] 100 mg Film Coated Tablet Packaging : Blister pack x 10's (Box of 60's) Manufactured by: Novartis Pharma Produktions GmbH -Oflinger Street 44, 79664, Wehr, Germany Storage conditions: Store at temperatures not exceeding 30°C.	WXN24	31 July 2024	1,200 boxes

The release of said donated pharmaceutical products, intended for cancer patients, is on the condition that the said products shall have:

1. a shelf-life of not less than 12 months at the time of arrival; and
2. labels (primary, secondary, and product information) in English language.

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

Very truly yours,

By Authority of the Director General:
Per FDA Order No. 2016-005

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

Amt. Paid: PHP 510.00
OR#: SEQ#60823606754
Date: 08 June 2023

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

Bienvenido Y. Rubio
Commissioner, Bureau of Customs





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY


AOCG Memo No. 200-2023

MASTER COPY
BOC-09-41692

hms

MEMORANDUM

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

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

SUBJECT : FOOD AND DRUG ADMINISTRATION (FDA)
RECOMMENDATION FOR THE RELEASE OF DONATED
PHARMACEUTICAL PRODUCTS FROM PHILIPPINE
BUSINESS FOR SOCIAL PROGRESS INC. TO DEPARTMENT
OF HEALTH (DOH)-DISEASE PREVENTION AND CONTROL
BUREAU (DPCB).

DATE : 06 July 2023

Forwarding the herein attached letter dated 14 June 2023 from Jesusa Joyce N. Cirunay, Director IV, Center for Drug Regulation and Research, FDA addressed to Anna Marie Celina G. Garfin, MD, MM, Director IV, DOH-DPCB recommending clearance for the release of donated pharmaceutical products from Philippine Business for Social Progress Inc. to **DOH-DPCB**.

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Rifampicin + Isoniazid 150 mg/75 mg Film-Coated Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage Conditions: Do not store above 25°C.	NRH2306B	December 2025	603 boxes
	NRH2307A	December 2025	2,340 Boxes
	NRH2309B	December 2025	382 Boxes
	NRH2310A	December 2025	2,311 Boxes
	NRH2311A	December 2025	2,344 Boxes
	NRH2312A	December 2025	2,342 Boxes
	NRH2313A	December 2025	2,327 Boxes
	NRH2314A	December 2025	2,348 Boxes
	NRH2315A	December 2025	2,335 Boxes
	NRH2316A	December 2025	328 Boxes
Total			17,660 Boxes
Rifampicin + Isoniazid 75 mg/50 mg Dispersible Tablet	NRT2308A/5	December 2024	1,918 Boxes



BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

ACCG Memo No. 200-2023 P. 2

MASTER COPY

Rifampicin + Isoniazid 75 mg/50 mg Dispersible Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage Conditions: Do not store above 25°C.	NRT2308A/5	December 2024	1,918 Boxes
	NRT2309A	December 2024	10,135 Boxes
	NRT2310A	December 2024	8,851 Boxes
	Total		20,904 Boxes

hmb

The release of the said donated pharmaceutical products, intended for patients, is on the condition that:

1. the said products shall have a shelf-life of not less than 12 months at the time of arrival;
2. the labels (primary, secondary, and product information) shall be in the English language; and
3. the clearance is without prejudice to tariff rules and customs regulations.

For information and appropriate action.



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

CLEARANCE LETTER

MASTER COPY



09-41692

1734976035

14 June 2023

ANNA MARIE CELINA G. GARFIN, MD, MM
Director IV, Disease Prevention and Control Bureau
Building 1, San Lazaro Compound, Sta. Cruz, Manila

Subject: Clearance of Foreign Drug Donations

Dear Dr. Garfin:



Please be informed that this Office recommends clearance for the release of the following products as donation by Philippine Business for Social Progress Inc. – Unit 1 7th Floor, Citynet Central, Sultan Street, Highway Hills, Mandaluyong, Philippines, 1550 to Department of Health (DOH)–Disease Prevention and Control Bureau (DPCB) located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Rifampicin + Isoniazid 150 mg/75 mg Film Coated Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage conditions: Do not store above 25°C.	NRH2306B /	December 2025	603 Boxes /
	NRH2307A /	December 2025	2,340 Boxes /
	NRH2309B /	December 2025	382 Boxes /
	NRH2310A /	December 2025	2,311 Boxes /
	NRH2311A /	December 2025	2,344 Boxes /
	NRH2312A /	December 2025	2,342 Boxes /
	NRH2313A /	December 2025	2,327 Boxes /
	NRH2314A /	December 2025	2,348 Boxes /
	NRH2315A /	December 2025	2,335 Boxes /
	NRH2316A /	December 2025	328 Boxes /
Total			17,660 Boxes
Rifampicin + Isoniazid 75 mg/50 mg Dispersible Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Marol Church Road, Andheri, Mumbai 400 059, India Storage conditions: Do not store above 25°C.	NRT2308A/5 /	December 2024	1,918 Boxes /
	NRT2309A /	December 2024	10,135 Boxes /
	NRT2310A /	December 2024	8,851 Boxes /
	Total		

#4060
 RECEIVED
 OPERATIONS COORDINATING GROUP (AOCG)

TIME: 07-04-23 4:15



The release of said donated pharmaceutical products, intended for patients, is on the condition that the said products shall have:

1. shelf-life of not less than 12 months at the time of arrival; and
2. labels (primary, secondary, and product information) in English language.

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

Very truly yours,

**By Authority of the Director General:
Per FDA Order No. 2016-005**

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

Amt. Paid: Php 1,020.00
OR#: Seq#60623605086
Date: 06 June 2023

cc: **Bienvenido Y. Rubio**
Commissioner, Bureau of Customs



20230602113445



20230609154658



BUKURO OF CUSTUMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 201 - 2023

MASTER COPY
BOC-09-42012 *hmd*

MEMORANDUM

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

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

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

DATE : 21 July 2023

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

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
26 June 2023	TGBU 9599153	UL- 9944091	MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal white rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend. Packed in an institution-sized bag	1,260 Boxes	Earliest of which is May 2026
27 June 2023	MSMU 8419767	UL- 9771036	MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal white rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend. Packed in an institution-sized bag	1,260 Boxes	Best if Used Before date, the Earliest of which is May 2026
27 June 2023	MSCU 5191349	UL- 7842560	MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal white rice, textured	1,260 Boxes	Best if Used Before



BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MASTER COPY

			soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend. Packed in an institution-sized bag		date, the ^{here} Earliest of which is December 2025
--	--	--	---	--	--

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

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

For information and appropriate action.



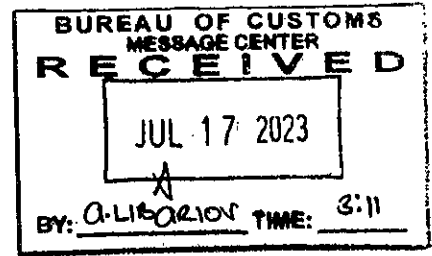
MASTER COPY 09-42012

Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



26 June 2023

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



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children – HQ 401 93rd Avenue NW, Coon Rapids, MN 55433 U.S.A. to **INTERNATIONAL CARE MINISTRIES FOUNDATION INC.** located at Unit W-1701, 1708, 1709, 1710, 17th Floor, Philippine Stock Exchange Center, Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend. Packed in an institution-sized bag	1,260 boxes	Earliest of which is May, 2026
Container No. TGBU9599153	Seal Number UL-9944091	

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

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

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

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

Very truly yours,

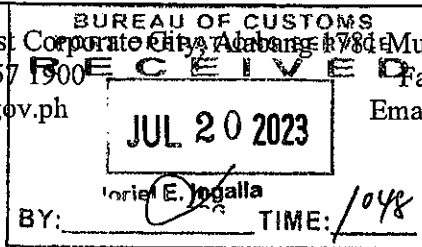
Pilar Marilynn M. Pagayunan
PILAR MARILYNN M. PAGAYUNAN
Director IV
Center for Food Regulation and Research

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

RSN: 20230608114830
Amount: Php 510.00
OR Number: Seq# 61423609036
Date: 14 June 2023
cbp/lisa

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

Civic Drive, Filinvest Corporate City Alabang 1780 Muntinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email: info@fda.gov.ph



Management System
ISO 9001:2015
www.tuv.com
TD 810502336



17 JUL 2023

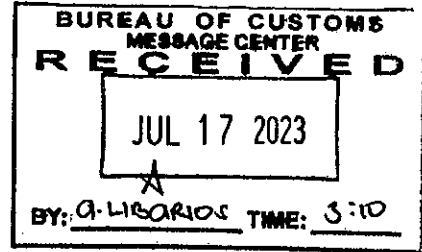


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



27 June 2023

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



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children – HQ 401 93rd Avenue NW, Coon Rapids, MN 55433 U.S.A. to **INTERNATIONAL CARE MINISTRIES FOUNDATION INC.** located at Unit W-1701, 1708, 1709, 1710, 17th Floor, Philippine Stock Exchange Center, Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend. Packed in an institution-sized bag	1,260 boxes	Best if Used Before date, the Earliest of which is May 2026
Container No. MSMU8419767	Seal Number UL-9771036	

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

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

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

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

Very truly yours,

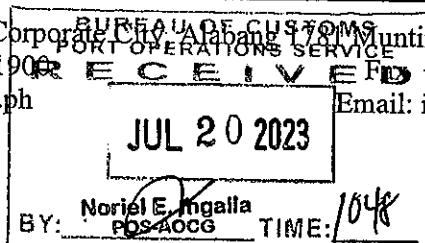
PILAR MARILYN M. PAGAYUNAN
Director IV
Center for Food Regulation and Research

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

RSN: 20230618220611
Amount: Php 510.00
OR Number: Seq# 3000
Date: 22 June 2023
cbp/lisa

BY: [Signature]
ASSESSMENT & [Signature]
OF THE PHILIPPINES
DEPUTY COMMISSIONER
COORDINATING GROUP (AOCG)
#4541

Civic Drive, Filinvest Corporate Center Alabang, Muntinlupa, Philippines
Trunk Line +63 2 857 1900
Website: www.fda.gov.ph



Management System
ISO 9001:2015
www.tuv.com
ID 910507396



17 JUL 2023

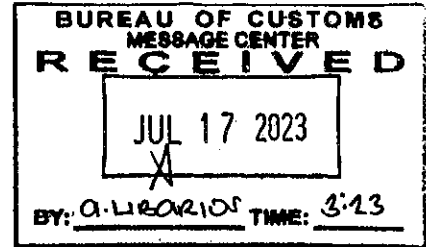


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



27 June 2023

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



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children – HQ 401 93rd Avenue NW, Coon Rapids, MN 55433 U.S.A. to **INTERNATIONAL CARE MINISTRIES FOUNDATION INC.** located at Unit W-1701, 1708, 1709, 1710, 17th Floor, Philippine Stock Exchange Center, Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend. Packed in an institution-sized bag	1,260 boxes	Best if Used Before date, the Earliest of which is December 2025
Container No. MSCU5191349	Seal Number UL-7842560	

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

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

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

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

Very truly yours,

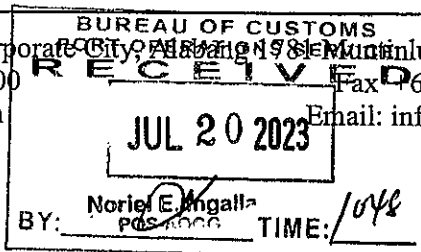
PILAR MARILYN M. PAGAYUNAN
Director IV
Center for Food Regulation and Research

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

RSN: 20230618220941
Amount: Php 510.00
OR Number: Seq# 5000
Date: 22 June 2023
cbp/hsa

RECEIVED
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
BUREAU OF CUSTOMS
REPUBLIC OF THE PHILIPPINES
BY: [Signature]
DATE & TIME: [Signature]

Civic Drive, Filinvest Corporate City, Alabang 1980, Muntinlupa, Philippines
Trunk Line +63 2 857 1900
Website: www.fda.gov.ph
Fax: +63 2 807 0751
Email: info@fda.gov.ph



17 JUL 2023




ADCG Memo No. 202-2023

MASTER COPY
 BOC-09-42013

MEMORANDUM

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

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

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

DATE : 21 July 2023

Forwarding the herein attached letter from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Luis Jose Raymundo S. Sasuman, Chief of Operations and Finance, Convoy of Hope Philippines, Inc. recommending clearance for the release of the following donated food products from Convoy of Hope to CONVOY OF HOPE PHILIPPINES, INC.:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
27 June 2023	TLLU 4828263	C003238	Fortified Rice & Soy Protein Meal	1,320 cases <i>Breakdown:</i> 57 cases 2 cases 1,261 cases	Feb 2024 March 2024 June 2024
27 June 2023	NYKU 0734575	C003232	Fortified Rice & Soy Protein Meal	1,320 cases <i>Breakdown:</i> 186 cases 1,064 cases 70 cases	March 2024 June 2024 November 2024

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

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

For information and appropriate action.



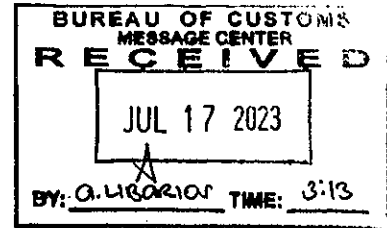
MASTER COPY
 Republic of the Philippines
 Department of Health
FOOD AND DRUG ADMINISTRATION

09-42013



27 June 2023

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



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food products donated by Convoy of Hope – 330 S. Patterson Ave. Springfield, MO 65802, U.S.A. to **CONVOY OF HOPE PHILIPPINES, INC.** located at Warehouse B4, Guillermo Compound, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,320 cases	
	<i>Breakdown:</i>	
	57 cases	Feb 2024
	2 cases	March 2024
	1,261 cases	June 2024
Container Number TLLU4828263	Seal C003238	

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

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

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

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

Very truly yours,

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

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

RSN: 20230618221942
 Amount: PhP 510.00
 OR Number: SEQ# 3100
 Date: 22 June 2023
 cbpl/sa

BY: *[Signature]*
 RECEIVED *454/s
 JUNE 28 2023
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
 OFFICE OF THE DEPUTY COMMISSIONER
 BUREAU OF CUSTOMS
 REPUBLIC OF THE PHILIPPINES

BUREAU OF CUSTOMS
 PORT OPERATIONS SERVICE

Civic Drive, Filinvest Corporate City, Alabang, Muntinlupa, Philippines
 Trunk Line +63 2 857 1900 Fax +63 2 807 0751
 Website: www.fda.gov.ph Email: info@fda.gov.ph

JUL 20 2023

Management System ISO 9001:2015



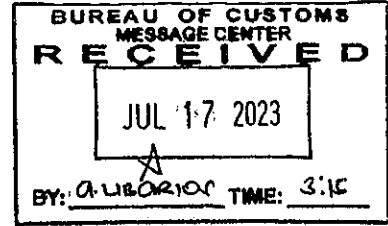
MASTER COPY
 Republic of the Philippines
 Department of Health
FOOD AND DRUG ADMINISTRATION



09-42014

27 June 2023

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



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food products donated by Convoy of Hope – 330 S. Patterson Ave. Springfield, MO 65802, U.S.A. to **CONVOY OF HOPE PHILIPPINES, INC.** located at Warehouse B4, Guillermo Compound, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,320 cases	March 2024 June 2024 November 2024
	<i>Breakdown:</i>	
	186 cases	
	1,064 cases	
	70 cases	
Container Number NYKU0734575		Seal C003232

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

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

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

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

Very truly yours,

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

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

RSN: 20230618221648
 Amount: PhP 510.00
 OR Number: SEQ# 34000
 Date: 22 June 2023
 cbp/hsa

BY: 07-18-23
RECEIVED
 REPUBLIC OF THE PHILIPPINES
 BUREAU OF CUSTOMS
 OFFICE OF THE DEPUTY COMMISSIONER
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

BUREAU OF CUSTOMS
 PORT OPERATIONS SERVICE
 RECEIVED

Civic Drive, Filinvest Corporate City - Alabang 1781 Marikina City, Philippines
 Trunk Line +63 2 857 1900 Fax +63 2 807 0751
 Website: www.fda.gov.ph Email: info@fda.gov.ph





BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 203-2023

MASTER COPY
 BOC-09-42015 *hmt*

MEMORANDUM

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

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

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

DATE : 21 July 2023

Forwarding the herein attached letters from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Ms. Angelita S. Evidente, Program Manager, Assisi Development Foundation, Inc. recommending clearance for the release of the following donated food products from Risen Savior Missions to ASSISI DEVELOPMENT FOUNDATION, INC.:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
23 June 2023	TGHU 4732840	UL- 9944093	FMSC MEAL 01-2 MannaPack Rice (36-375g bags) Lot Number: 230508-01-04B	583 boxes	Best if used by May 2026
			FMSC MEAL 01-2 MannaPack Rice (36-375kg bags) Lot Number: 230508-01-04C	677 boxes	Best if used by May 2026
26 June 2023	CAIU 4772010	UL- 0819061	FMSC MEAL 01-7 MannaPack Rice (14-1 kg bags) Lot Number: 23050B - MC-1	1,260 boxes	Best if used by May 2026
26 June 2023	TCLU 9335467	UL- 0819060	FMSC MEAL 01-7 MannaPack Rice (14-1 kg bags) Lot Number: 230508 - MC-1	1,260 boxes	Best if used by May 2026
26 June 2023	MEDU 4292860	UL- 0819062	FMSC MEAL 01-7 MannaPack Rice (14-1 kg bags) Lot Number: 230508 - MC-1	1,260 boxes	Best if used by May 2026



MASTER COPY

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

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

For information and appropriate action.



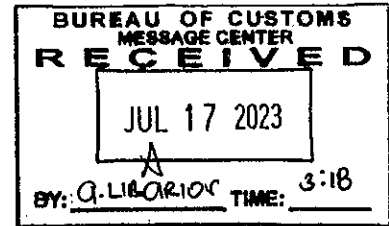
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



23 June 2023

MS. ANGELITA S. EVIDENTE
Program Manager
Assisi Development Foundation, Inc.
Unit 503-506 Prestige Tower, F. Ortigas Jr. Road,
Ortigas Center, San Antonio, 1605 Pasig City

MASTER COPY



Dear Ms. Lacanlalay:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court, Apple Valley, MN 55124 USA to **ASSISI DEVELOPMENT FOUNDATION, INC.** located at Unit 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, San Antonio, 1605 Pasig City, Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-2 MannaPack Rice (36-375g bags) Lot Number: 230508-01-04B	583 boxes	Best if used by May 2026
FMSC MEAL 01-2 MannaPack Rice (36-375g bags) Lot Number: 230508-01-04C	677 boxes	Best if used by May 2026
Container No. TGHU4732840	Seal # UL-9944093	

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

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

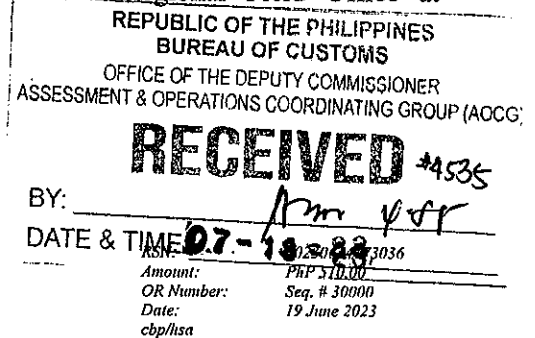
This clearance is without prejudice to existing tariff rules and customs regulations.

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

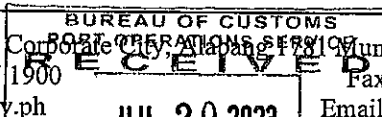
Very truly yours,

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

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



Civic Drive, Filinvest Corporate City, Alabang, Muntinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email info@fda.gov.ph



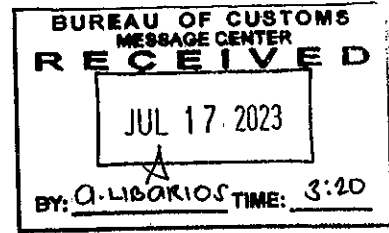


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



26 June 2023

MS. ANGELITA S. EVIDENTE
Program Manager
Assisi Development Foundation, Inc.
Unit 503-506 Prestige Tower, F. Ortigas Jr. Road,
Ortigas Center, San Antonio, 1605 Pasig City



Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court, Apple Valley, MN 55124 USA to **ASSISI DEVELOPMENT FOUNDATION, INC.** located at Unit 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, San Antonio, 1605 Pasig City, Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 MannaPack Rice (14-1 kg bags) Lot Number: 23050B-MC-1	1,260 boxes	Best if used by May 2026
Container No. CAIU4772010	Seal # UL-0819061	

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

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

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

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

Very truly yours,

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

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

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

RECEIVED #4547

BY: *[Signature]*

DATE & TIME: **07-18-23**

RSN: 20230614173648
Amount: PHP 510.00
OR Number: Seq. # 70000
Date: 19 June 2023
cbplisa



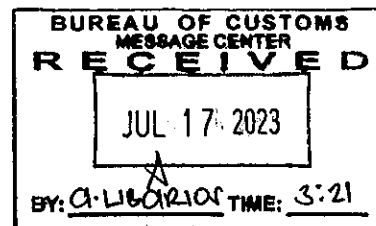


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



26 June 2023

MS. ANGELITA S. EVIDENTE
Program Manager
Assisi Development Foundation, Inc.
Unit 503-506 Prestige Tower, F. Ortigas Jr. Road,
Ortigas Center, San Antonio, 1605 Pasig City



Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court, Apple Valley, MN 55124 USA to **ASSISI DEVELOPMENT FOUNDATION, INC.** located at Unit 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, San Antonio, 1605 Pasig City, Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 MannaPack Rice (14-1 kg bags) Lot Number: 230508-MC-1	1,260 boxes	Best if used by May 2026
Container No. TCLU9335467	Seal # UL-0819060	

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

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

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

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

Very truly yours,
Pilar
PILAR MARILYN M. PAGAYUNAN
Director IV
Center for Food Regulation and Research

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

Regional Field Office at
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (ACCG)

RECEIVED #4346

BY: *Ann Vito*

DATE & TIME: **07-18-23**

RSN: 720618320323
Amount: PHP 510.00
OR Number: Seq. # 40000
Date: 19 June 2023
cbplisa



MASTER COPY

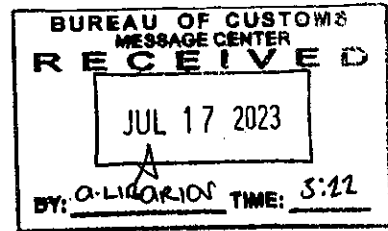
09-42018

Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



26 June 2023

MS. ANGELITA S. EVIDENTE
Program Manager
Assisi Development Foundation, Inc.
Unit 503-506 Prestige Tower, F. Ortigas Jr. Road,
Ortigas Center, San Antonio, 1605 Pasig City



Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court, Apple Valley, MN 55124 USA to **ASSISI DEVELOPMENT FOUNDATION, INC.** located at Unit 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, San Antonio, 1605 Pasig City, Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 MannaPack Rice (14-1 kg bags) Lot Number: 230508-MC-1	1,260 boxes	Best if used by May 2026
Container No. MEDU4292860	Seal # UL-0819062	

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

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

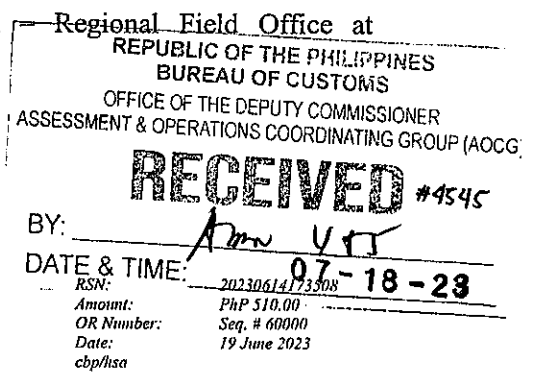
This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA rfoncr@fda.gov.ph.

Very truly yours,

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

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



Civic Drive, Filinvest Corporate City, Alabang 1780, Muntinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email: info@fda.gov.ph

III 20 2023



Management System
ISO 9001:2015
www.tuv.com





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 204-2023
MEMORANDUM

MASTER COPY
hmf

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

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

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

DATE : 18 July 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 07 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-317	"GRAINPRO® SOLAR BUBBLE DRYER™ 50 (SBD50)"	3926.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 15% ad valorem* AHKFTA – 15% ad valorem* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – 10% ad valorem
*Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY



BOC-09-41920

AOCG Memo No. 204-2023

1749820330

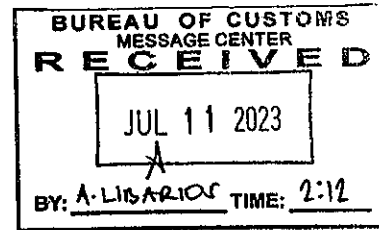
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-056

07 July 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 23-317, issued by this Commission on 07 July 2023. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

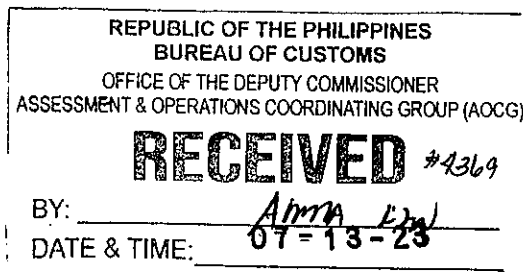
Thank you.

Very truly yours,

Marilou P. Mendoza
Digitally signed

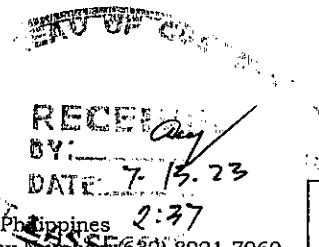
7/14
8:10

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila






MASTER COPY
hmt

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 3926.90.99</p> <table border="0"> <tr> <td>MFN - 15% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - 12% ad valorem</td> <td>ACFTA - 15% ad valorem</td> </tr> <tr> <td>AHKFTA - 15% ad valorem</td> <td>AIFTA - 5% ad valorem</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - 5% ad valorem</td> </tr> <tr> <td>PH-EFTA FTA (CHE/LIE) - Zero</td> <td>PH-EFTA FTA (ISL) - Zero</td> </tr> <tr> <td>PH-EFTA FTA (NOR) - Zero</td> <td>PJEPA - Zero</td> </tr> <tr> <td>RCEP - 10% ad valorem</td> <td></td> </tr> </table>	MFN - 15% ad valorem	ATIGA - Zero	AANZFTA - 12% ad valorem	ACFTA - 15% ad valorem	AHKFTA - 15% ad valorem	AIFTA - 5% ad valorem	AJCEPA - Zero	AKFTA - 5% ad valorem	PH-EFTA FTA (CHE/LIE) - Zero	PH-EFTA FTA (ISL) - Zero	PH-EFTA FTA (NOR) - Zero	PJEPA - Zero	RCEP - 10% ad valorem		<table border="1"> <tr> <td data-bbox="1046 374 1098 405">2</td> <td data-bbox="1098 374 1359 405">TCC (AR) NO.</td> </tr> <tr> <td></td> <td data-bbox="1098 405 1359 443">- 23-317</td> </tr> <tr> <td data-bbox="1046 443 1098 474">3</td> <td data-bbox="1098 443 1359 474">DATE ISSUED</td> </tr> <tr> <td></td> <td data-bbox="1098 474 1359 680">07 July 2023</td> </tr> </table>	2	TCC (AR) NO.		- 23-317	3	DATE ISSUED		07 July 2023
MFN - 15% ad valorem	ATIGA - Zero																						
AANZFTA - 12% ad valorem	ACFTA - 15% ad valorem																						
AHKFTA - 15% ad valorem	AIFTA - 5% ad valorem																						
AJCEPA - Zero	AKFTA - 5% ad valorem																						
PH-EFTA FTA (CHE/LIE) - Zero	PH-EFTA FTA (ISL) - Zero																						
PH-EFTA FTA (NOR) - Zero	PJEPA - Zero																						
RCEP - 10% ad valorem																							
2	TCC (AR) NO.																						
	- 23-317																						
3	DATE ISSUED																						
	07 July 2023																						
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“GRAINPRO® SOLAR BUBBLE DRYER™ 50 (SBD50)”</p> <p>Based on the product brochure and technical specifications submitted, subject article is a tunnel-type solar drying chamber intended for agricultural commodities. It is composed of a transparent top cover made of ultraviolet (UV)-resistant polyethylene film, and is connected to the black reinforced polyvinyl chloride (PVC) drying floor by a heavy-duty zip fastener. Through the transparent top cover, solar radiation enters the drying chamber and heats up the agricultural commodity being dried. Subject article has a capacity of 1,000 kg in drying grains and is to be imported without the solar panel, ventilator, and rake mixer.</p> 																							
<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem 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.
23-317	

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	15	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	15	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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. 205-2023
MEMORANDUM

MASTER COPY
hmb

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

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

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

DATE : 18 July 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 10 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-622	"K-SUPPLY KS1 ROLLER & BLANKET WASH (CODE: KV16108ZEC)"	2710.12.99	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-134	"SURGIRIS EPURE LED SURGICAL LIGHTS"	9405.11.10	MFN – 1% ad valorem
23-332	"KEYU® MAINTENANCE SOLUTION, MODEL: KU-M02"	3808.94.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-333	"KEYU® CONCENTRATED CLEANING SOLUTION, MODEL: KU-CCCS-01"	3808.94.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-347	"PROMOTIN TR (COLISTIN SULFATE)"	3003.20.00	MFN – 3% ad valorem

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 205-2023

MASTER COPY *pmr*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-369	"CR-5083 PETG (GLYCOL MODIFIED POLYETHYLENE TEREPHTHALATE) RESIN"	3907.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-370	"CR-5511 PETG (GLYCOL MODIFIED POLYETHYLENE TEREPHTHALATE) RESIN"	3907.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-377	"DXN® LION'S MANE OOCHA"	2101.20.90	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
23-382	"DXN® OOCHA PREMIX TEA WITH GANODERMA LUCIDUM"	2101.20.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem* AIFTA – 10% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*
23-394	"TIAMULIN HYDROGEN FUMARATE 98%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-395	"PRAZIQUANTEL"	2933.59.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

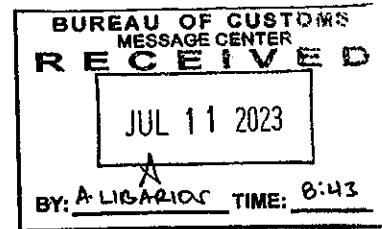
1749318277

MASTER COPY
TCOC Ref. No. 23-057 *hmd*

10 July 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copies of 11 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-622, 23-134, 23-332, 23-333, 23-347, 23-369, 23-370, 23-377, 23-382, 23-394, and 23-395, issued by this Commission on 10 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

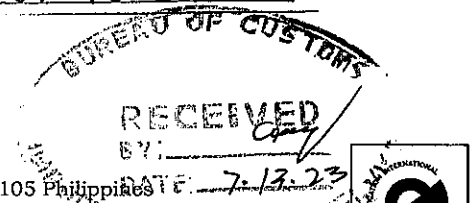
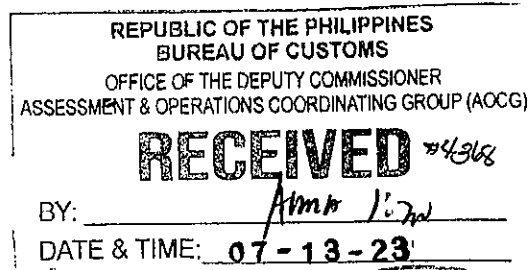
Very truly yours,

Maile P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





MASTER COPY
hmd

AOCG Memo No. 205 - 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 <p style="text-align: center;">AHTN 2710.12.99</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">MFN - Zero</td> <td style="width: 50%;">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		2	TCC (AR) NO.
MFN - Zero	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
			22-622 ✓										
		3	DATE ISSUED										
		10 July 2023											

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“K-SUPPLY KS1 ROLLER & BLANKET WASH (CODE: KV16108ZEC)”</p> <p>Based on the statement of composition, safety data sheet, technical information sheet, confirmation on the kind of oil, and photograph of the packaging submitted, subject article is a light oil in the form of a colorless liquid. It is formulated for the cleaning of blankets and ink rollers in conventional sheetfed printing systems. Packed in 5-L cans, 20-L pails, and 200-L drums, subject article can be used “as is” or mixed with up to 25% water to remove water-soluble and solvent-soluble glaze, blanket piling, gum glaze, paper fibres, and lint.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 27.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, petroleum oils and oils obtained from bituminous minerals, other than crude. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes the oils described in (A) and (B) to which various substances have been added to render them suitable for particular uses, provided the products contain by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals as a basis and that they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2710.12.99, 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>	



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.



MASTER COPY
mm

AOCG Memo No. 205-2023

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 9405.11.10 MFN - 1% ad valorem		23-134 ✓
		3	DATE ISSUED
			10 July 2023

4 DESCRIPTION OF GOOD

“SURGIRIS EPURE LED SURGICAL LIGHTS”

Based on the technical document and user manual submitted, subject article is a luminaire designed for use solely with light-emitting diode (LED) light sources. It consists of the cupola (where the LEDs, panel, sensor, bumper, and handle are housed), suspension post, extension arm, swing arm, yoke, and/or mobile stand. Designed to be installed on walls or ceilings of hospital operating rooms, or on a mobile stand, subject article is used by medical professionals to provide illumination during surgeries, treatment, and diagnostic procedures.



5 REASONS FOR CLASSIFICATION

Heading 94.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, luminaires and lighting fittings normally used for the illumination of rooms, e.g.: hanging lamps; bowl lamps; ceiling lamps; chandeliers; wall lamps; standard lamps; table lamps; bedside lamps; desk lamps; night lamps; water-tight lamps.

In view thereof, subject article is classified under AHTN 2022 subheading 9405.11.10, 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 3808.94.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-332 ✓
		3	DATE ISSUED
			10 July 2023

4 DESCRIPTION OF GOOD

"KEYU® MAINTENANCE SOLUTION, MODEL: KU-M02"

Based on the material safety data and instruction sheets, and photograph of the product submitted, subject article is a light-yellow transparent solution composed of sodium hypochlorite (an oxidizing, bleaching, and disinfecting agent) and water. The sodium hypochlorite component has a strong oxidizing property and can effectively remove deposited proteins and impurities, including denatured and hydrolyzed proteins and cell debris, for deep cleaning. Packed in 100-mL plastic bottles, subject article is used to maintain and deep clean the liquid pipe systems of the KU Series Urine Sediment Analyzer and the KU Automatic Urine Analysis System.



5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products are classified here in the following cases only such as when they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail.

Furthermore, disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments.

In view thereof, subject article is classified under AHTN 2022 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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






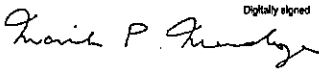
REPUBLIC OF THE PHILIPPINES

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 3808.94.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-333 ✓
		3	DATE ISSUED
			10 July 2023

4	DESCRIPTION OF GOOD
	<p>"KEYU® CONCENTRATED CLEANING SOLUTION, MODEL: KU-CCCS-01"</p> <p>Based on the material safety data and instruction sheets, and photograph of the product submitted, subject article is a light-yellow transparent concentrated cleaning solution composed of sodium hypochlorite (an oxidizing, bleaching, and disinfecting agent) and water. The sodium hypochlorite component has a strong oxidizing property and can deeply clean the liquid circuit systems of certain equipment. Packed in 100-mL plastic bottles, subject article is used for deep cleaning and daily maintenance of the liquid circuit system of the KU Series Feces Analyzer.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products are classified here in the following cases only such as when they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail.</p> <p>Furthermore, disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; 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>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem		23-347
		3	DATE ISSUED
			10 July 2023

4 DESCRIPTION OF GOOD

“PROMOTIN TR (COLISTIN SULFATE)”

Based on the product specifications, Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of analysis, and product label submitted, subject article is a beige to slightly yellowish antibacterial feed premix powder containing 50 grams of colistin sulfate (active ingredient) per 100 grams feed premix. It is indicated for the prophylaxis of intestinal infections caused by *Escherichia coli* (*E. coli*) and *Salmonella Enteritidis* in poultry; and treatment of intestinal infections caused by *E. coli* in swine. Packed in 25-kg polyethylene (PE) multilayered kraft bags, subject article is administered by mixing with animal feeds at a dosage of 5 mg (for poultry) and 10 mg (for swine) colistin per kilogram of body weight per day, for seven to 14 consecutive days, or as recommended by the veterinarian.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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.






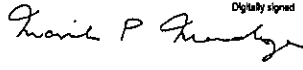
REPUBLIC OF THE PHILIPPINES

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 3907.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-369 ✓
		3	DATE ISSUED
			10 July 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"CR-5083 PETG (GLYCOL MODIFIED POLYETHYLENE TEREPHTHALATE) RESIN"</p> <p>Based on the technical and safety data sheets, and product sample submitted, subject article is a glycol modified polyethylene terephthalate (PETG) resin with additive. It is in the form of colorless transparent granules with intrinsic viscosity of 0.78 ± 0.02 dL/g and a specific gravity of 1.29 g/cm³. Packed in 950-kg jumbo polyethylene bags or 25-kg bags, subject article is used as a raw material for sheet and profile extrusion, injection molding, extrusion blow molding, and food contact applications.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Furthermore, Subheading Note 1 (a) (3) to Chapter 39 of the AHTN 2022 states that within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified, where there is a subheading named "Other" in the same series, chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.</p> <p>Heading 39.07 of the AHTN 2022 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other polyesters. These may be unsaturated or saturated. Saturated polyesters include polymers based on terephthalic acid, for example, poly(butylene terephthalate), and saturated oil-free alkyd resins. They are largely used for textile fibres and films.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3907.99.90, 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 Digitally signed  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 3907.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-370 ✓
		3	DATE ISSUED
			10 July 2023

4 DESCRIPTION OF GOOD

"CR-5511 PETG (GLYCOL MODIFIED POLYETHYLENE TEREPHTHALATE) RESIN"

Based on the technical and safety data sheets, and product sample submitted, subject article is a glycol modified polyethylene terephthalate (PETG) resin with additive. It is in the form of colorless transparent granules with intrinsic viscosity of 0.78±0.02 dL/g and a specific gravity of 1.29 g/cm³. Packed in 950-kg jumbo polyethylene bags or 25-kg bags, subject article is used as a raw material for sheet and profile extrusion, injection molding, injection blow molding, extrusion blow molding, and food contact applications.



5 REASONS FOR CLASSIFICATION


Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Furthermore, Subheading Note 1 (a) (3) to Chapter 39 of the AHTN 2022 states that within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified, where there is a subheading named "Other" in the same series, chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

Heading 39.07 of the AHTN 2022 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other polyesters. These may be unsaturated or saturated. Saturated polyesters include polymers based on terephthalic acid, for example, poly(butylene terephthalate), and saturated oil-free alkyd resins. They are largely used for textile fibres and films.

In view thereof, subject article is classified under AHTN 2022 subheading 3907.99.90, 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.

This ruling shall be valid 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 2101.20.90 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		23-377 ✓
		3	DATE ISSUED
			10 July 2023

4	DESCRIPTION OF GOOD
	"DXN® LION'S MANE OOCHA"
	Based on the product information sheet, finished good specifications, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a tea preparation in the form of a green powder with a silky, pure, and rich taste. It is composed of non-dairy creamer, sugar, Oolong tea powder, and Lion's Mane mushroom powder. Packed in boxes containing 12 pieces of 30-g sachets, one sachet of subject article is to be dissolved in 200-mL of hot water before consumption.

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of coffee, tea or maté. These products may be presented in lump, granular or powder form, or as liquid or solid extracts. They may also be mixed either with one another or with other ingredients (e.g., salt or alkaline carbonates), and may be put up in various types of containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



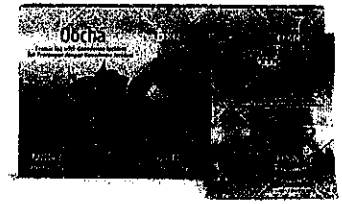


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 2101.20.90		23-382 -
	MFN - 10% ad valorem AANZFTA - Zero AHKFTA - 4% ad valorem AJCEPA - Zero RCEP - Zero		DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 10% ad valorem AKFTA - 5% ad valorem		10 July 2023

4	DESCRIPTION OF GOOD
	“DXN® OOCHA PREMIX TEA WITH GANODERMA LUCIDUM”
	<p>Based on the ingredients declaration, finished good specifications, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a tea preparation in the form of a green premix powder with a sweet and creamy taste. It is composed of non-dairy creamer, sugar, <i>Camelia sinensis</i> (Oolong tea), and <i>Ganoderma lucidum</i>. Packed in boxes containing 12 pieces of 30-g sachets, one sachet of subject article is to be dissolved in 180-mL of hot water before consumption.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of coffee, tea or maté. These products may be presented in lump, granular or powder form, or as liquid or solid extracts. They may also be mixed either with one another or with other ingredients (e.g., salt or alkaline carbonates), and may be put up in various types of containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem 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.
23-382	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	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)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-394 ✓
		3	DATE ISSUED
			10 July 2023

4	DESCRIPTION OF GOOD
	"TIAMULIN HYDROGEN FUMARATE 98%"
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process flowchart, photograph of the packaging, and product label submitted, subject article is an antibacterial feed premix containing 980 g tiamulin hydrogen fumarate (active ingredient) and calcium carbonate (excipient). It is in the form of a white to light-yellow powder and is indicated for the prevention and treatment of swine dysentery, swine pneumonia, and mycoplasmal diseases in swine and poultry. Available in bags, cartons, and drums with net weights of 10 kg, 15 kg, 20 kg, and 25 kg, subject article is to be added to finished feeds of swine and poultry at a rate of 75 to 125 g per ton of feed for five to seven days.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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>



MASTER COPY

AOCG Memo No. 205-2023

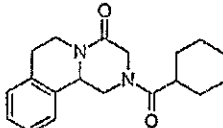
REPUBLIC OF THE PHILIPPINES

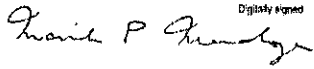
TARIFF COMMISSION

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>AHTN 2933.59.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-395</p> <p>3 DATE ISSUED</p> <p>10 July 2023</p>
--	--

<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">"PRAZIQUANTEL"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), finished product specifications, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is pure praziquantel in the form of a white or almost white crystalline powder. It is a pyrazinoisoquinoline derivative which contains a piperazine ring in its structure. Packed in 10-kg, 15-kg, 20-kg and 25-kg (net weights) containers, subject article is to be added to animal feeds at a rate of 25 g to 100 g per ton of feed, for five to seven days, for the prevention and treatment of tapeworm (<i>Moniezia expansa</i>, <i>Moniezia benedeni</i>, <i>Thysanosoma actinoides</i>, and <i>Anoplocephala perfoliata</i>) infestation in horses, sheep, dogs, and cats. It has the following chemical structure:</p> <div style="text-align: center;">  </div>
--

<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 1(a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, 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 <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>
--





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM


INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 206-2023
MEMORANDUM

MASTER COPY
hmb

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

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

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

DATE : 18 July 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 06 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-256	"SYMRISE ROASTED CHICKEN FLAVOR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-329	"FLAVOR GRAPES BAROSSA"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-353	"PORK MEAL"	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

AOCG Memo No. 206-2023 p.2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-356	"FEIDI Q2, MODEL: FD5033XXYBEV"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
23-374	"DXN® COCOAPINE CAKE"	1905.90.40	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-381	"DXN® COFFEEPINE CAKE"	1905.90.40	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY



BOC-09-41908

AOCG Memo No. 2006-2023 p.3

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

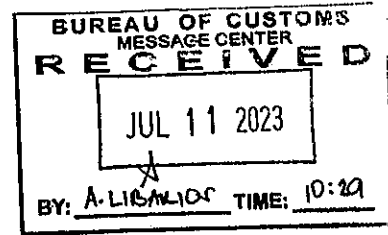
1749346175

TCOC Ref. No. 23-055

06 July 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. 23-256, 23-329, 23-353, 23-356, 23-374, and 23-381, issued by this Commission on 06 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

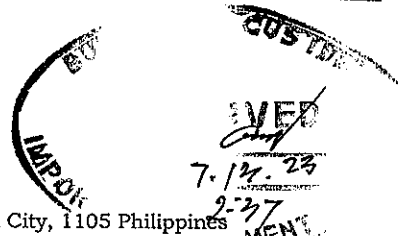
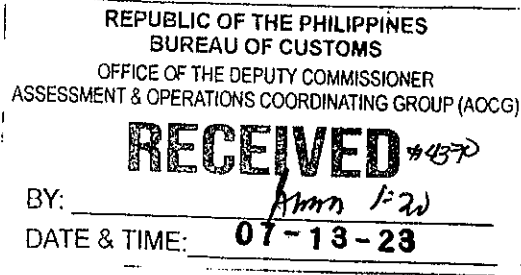
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





MASTER COPY

hmb

AOCG Memo No. 206 - 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 <p style="text-align: center;">AHTN 3302.10.30</p> <table border="0"> <tr> <td>MFN - 1% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 1% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		2	TCC (AR) NO.
MFN - 1% ad valorem	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
			23-256										
		3	DATE ISSUED										
			06 July 2023										

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“SYMRISE ROASTED CHICKEN FLAVOR”</p> <p>Based on the technical data sheet, ingredients list, production process flowchart, and photograph of the packaging submitted, subject article is a mixture in the form of a beige to yellow powder with dark particles. It is composed of natural flavouring substances, nature-identical flavouring substances, smoke flavourings, maltodextrin, salt, disodium inosinate, and gum arabic, among others. Packed in 25-kg carton boxes, subject article is used in the manufacture of pasta sauces and other special formulation products in the food industry.</p>	

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



2	TCC (AR) NO. <i>hmd</i>
23-256	

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

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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 3302.10.10		23-329
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			06 July 2023

4	DESCRIPTION OF GOOD
	“FLAVOR GRAPES BAROSSA”
	<p>Based on the ingredient and product data sheets, Certificate of Product Registration from the Food and Drug Administration (FDA), production process flowchart, safety data sheet, photograph of the packaging, and sample submitted, subject article is a flavouring preparation composed of ethyl alcohol, natural flavourings, and nature-identical flavourings. It is in the form of a pale yellow to pale amber liquid. Packed in 20-kg jerricans, subject article is used as a flavouring in the manufacture of red wines.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-329	

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.



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		23-353
		3	DATE ISSUED
			06 July 2023

4 | DESCRIPTION OF GOOD

“PORK MEAL”

Based on the technical information, safety data sheet, product label, manufacturing process flowchart, and certificate of analysis submitted, subject article is a processed animal protein stabilized with antioxidant. It is in the form of a fine powder with a characteristic jerky odour, produced by cooking porcine by-products such as offal, fat, and bones, followed by mechanical degreasing, grinding, and sieving. Packed in 900-kg to 2,000-kg polypropylene (PP) bags and 10-MT (minimum weight) bulk containers, subject article contains 45% (minimum) crude protein and is to be mixed with pet food (up to 93%) as a source of highly digestible protein and energy.

5 | REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.

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

This ruling shall be valid 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 8704.60.29.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		23-356 ✓
		3	DATE ISSUED
			06 July 2023

4 DESCRIPTION OF GOOD**"FEIDI Q2, MODEL: FD5033XXYBEV"**

Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU) cargo van equipped with an electric motor as the sole means of propulsion. It has the following specifications:

Battery type	Lithium iron phosphate
Rated / Maximum Power (kW)	30/60
Maximum torque (N-m)	220
Overall dimension (LxWxH) (mm)	4,450 x 1,640 x 1,970
Gross vehicle weight (kg)	2,640
Seating capacity	2 persons, including the driver

**5 REASONS FOR CLASSIFICATION**

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

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

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

FOR THE COMMISSION

MariLou P. Mendoza
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 1905.90.40		23-374
	MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			06 July 2023

4	DESCRIPTION OF GOOD
	“DXN® COCOAPINE CAKE”
	<p>Based on the product ingredient declaration, finished good specifications, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a baked pastry consisting of a cocoa-flavoured crust with a pineapple jam filling. It is made from pineapple jam, wheat flour, unsalted butter (milk), egg, icing sugar, cocozhi powder, full cream milk powder, cocoa powder, salt, Ganoderma extract, and potassium sorbate. Subject article is packed in boxes containing 10 pieces of 45-g pastries, individually wrapped in aluminium foil pouches.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes pastries and cakes, containing ingredients such as flour, starches, butter or other fats, sugar, milk, cream, eggs, cocoa, chocolate, coffee, honey, fruit, liqueurs, brandy, albumen, cheese, meat, fish, flavourings, yeast or other leavening agents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.40, 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. 206 - 2023 7-11

2	TCC (AR) NO.
23-374	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson


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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.40		23-381 ✓
	MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			06 July 2023

4	DESCRIPTION OF GOOD
	“DXN® COFFEEPINE CAKE”
	<p>Based on the product ingredient declaration, finished good specifications, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a baked pastry consisting of a crumbly and buttery coffee-flavoured crust with a dark-yellow pineapple jam filling. It is made from pineapple jam, wheat flour, unsalted butter (milk), egg, icing sugar, full cream milk powder, and coffee powder, among others. Subject article is packed in boxes containing 10 pieces of 45-g pastries, individually wrapped in aluminium foil pouches.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes pastries and cakes, containing ingredients such as flour, starches, butter or other fats, sugar, milk, cream, eggs, cocoa, chocolate, coffee, honey, fruit, liqueurs, brandy, albumen, cheese, meat, fish, flavourings, yeast or other leavening agents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.40, 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>



2	TCC (AR) NO.
23-381	

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.



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 207-2023
MEMORANDUM

MASTER COPY
hms

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

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

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

DATE : 19 July 2023

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-378	"DXN® MULTIPURPOSE SEASONING"	2103.90.29	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 7% ad valorem RCEP – Zero*
23-385	"DXN® GEGEN PLUS 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



PROFESSIONAL INTEGRITY ACCOUNTABILITY

AOCG Memo No. 209-2023 p.2

MASTER COPY *funo*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-415	"VITAMIN B ₂ "	3003.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-418	"UNITED MAXICOB 60% CORN COB"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-419	"UNITED GROWIMAX 98%"	2906.13.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-442	"DXN TOOTHBRUSH, MODEL: ADULTS – M1059"	9603.21.00	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-449	"DXN® ORANGE CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-450	"DXN® SWEET POTATO CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 207-2023 p.3

MASTER COPY *hmn*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-451	"DXN® PUMPKIN CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-452	"DXN® CARROT CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-453	"DXN® KEMILI CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-455	"DXN® PAPAYA CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 207-2023 p-4

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-457	"DXN® OKRA CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-459	"DXN® BITTER BEAN CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-460	"DXN® CUCUMBER CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY



BOC-09-41974

AOCG Memo No. 207-2023 p.5

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

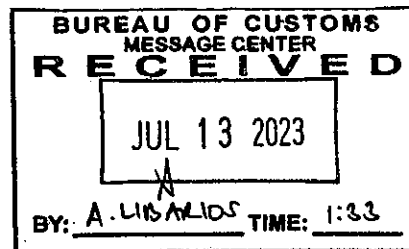
1756321566

TCOC Ref. No. 23-058

12 July 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copies of 15 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-378, 23-385, 23-415, 23-418, 23-419, 23-442, 23-449, 23-450, 23-451, 23-452, 23-453, 23-455, 23-457, 23-459, and 23-460, issued by this Commission on 12 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

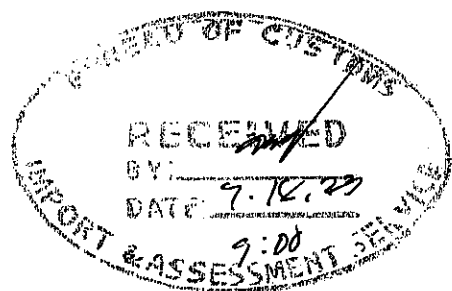
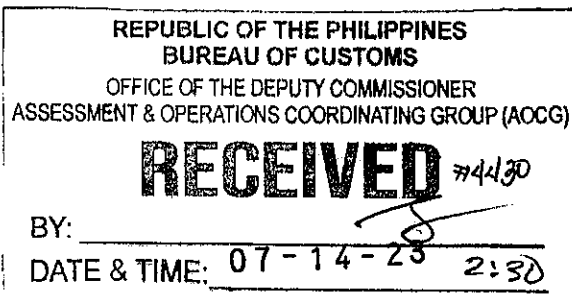
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

7/18
3:00





MASTER COPY
mm


AOCG Memo No. 207-2023 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 2103.90.29</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - 7% ad valorem RCEP - Zero</p>		23-378	3	DATE ISSUED
		12 July 2023		
4	DESCRIPTION OF GOOD			
<p style="text-align: center;">“DXN® MULTIPURPOSE SEASONING”</p> <p>Based on the ingredients declaration, finished good specifications, product information sheet, manufacturing process flowchart, product label, and sample submitted, subject article is a mixed seasoning composed of mango ginger, galangal, garlic, ginger, and black pepper. It is in the form of a yellowish-brown powder with a predominantly garlicky taste. Packed in 120-g plastic bottles, subject article is used for marinating and as a flavouring in dishes such as soups, tom yam, noodles, mixed vegetables, and fried rice.</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 mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.</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 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.
23-378	

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

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

FOR THE COMMISSION

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 AHTN 2106.90.72 MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	2	TCC (AR) NO. 23-385 ✓
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero	3	DATE ISSUED 12 July 2023

4	DESCRIPTION OF GOOD "DXN® GEGEN PLUS POWDER" Based on the product information sheet, product specifications, product label, and product ingredient declaration submitted, subject article is a food supplement in the form of a light-brown powder containing <i>Pueraria lobata</i> (kudzu), <i>Paeonia lactiflora</i> (Chinese peony), <i>Spatholobus suberectus</i> (Milletia Dielsiana), and <i>Cinnamomum cassia</i> (Chinese cassia). Packed in 30-g bottles, 2-g of subject article is to be dissolved in 100-mL of warm water before consumption, for the maintenance of general health.
----------	---

5	REASONS FOR CLASSIFICATION Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <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). 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.
23-385	

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

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 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-415
		3	DATE ISSUED
			12 July 2023

4 DESCRIPTION OF GOOD

“VITAMIN B₂”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is a vitamin supplement composed of Vitamin B₂ (Riboflavin) and edible starch in the form of a yellow to brown powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums and cartons, subject article is to be added to finished feeds of cattle, swine, poultry, horses, dogs, cats, fish, rabbits, minks and other fur-bearing animals, at a rate of 40 to 600 grams per ton of feed, for the prevention of Vitamin B₂ deficiency in animals.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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





MASTER COPY
mm

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 ACFTA - Zero RCEP - Zero		23-418
		3	DATE ISSUED
			12 July 2023

4 DESCRIPTION OF GOOD

“UNITED MAXICOB 60% CORN COB”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is a feed premix composed of choline chloride and corn cob (carrier) in the form of a yellow to brown free-flowing powder. Packed in 10-kg, 15-kg, 20-kg and 25-kg bags, subject article is to be added to animal feeds at a rate of 375 to 1,000 grams per ton of feed.

5 REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

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.





MASTER COPY
mm

AOCG Memo No.

207-2023 p.12

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>AHTN 2906.13.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-419</p> <p>3 DATE ISSUED</p> <p>12 July 2023</p>
---	--

4 | DESCRIPTION OF GOOD

"UNITED GROWIMAX 98%"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure inositol (C₆H₁₂O₆) in the form of an odourless white crystalline powder. Packed in 10-kg, 15-kg, 20-kg or 25-kg drums, subject article is to be added to livestock, fowl, or aquaculture feeds, generally at a rate of two grams per ton of feed, to facilitate rapid and healthy animal growth.

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 29.06 of AHTN 2022 covers cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. These include inositols which are constituents of body tissue. There are nine isomeric forms of inositol. White crystals. Widely distributed in plants and animals.

In view thereof, subject article is classified under AHTN 2022 subheading 2906.13.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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






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 9603.21.00</p> <table border="0"> <tr> <td>MFN - 10% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - 4% ad valorem</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 - 10% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - 4% ad valorem	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		23-442
	MFN - 10% ad valorem	ATIGA - Zero									
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - 4% ad valorem	AIFTA - Zero										
AJCEPA - Zero	AKFTA - Zero										
RCEP - Zero											
	3 DATE ISSUED										
	12 July 2023										

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN TOOTHBRUSH, MODEL: ADULTS - M1059”</p> <p>Based on the product information sheet, product label, and photograph of the product submitted, subject article is a toothbrush consisting of a rounded brush head with medium tapered nylon bristles and a tongue cleaner at the back, and a nonskid polypropylene (PP) plastic handle. It has a length of 190 mm and weight of 16.3 g. Designed for use by adults and/or children above three years of age, subject article is available in various colours.</p> <div style="text-align: right;">  </div>

5 REASONS FOR CLASSIFICATION
<p>Heading 96.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes tooth brushes, including dental-plate brushes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9603.21.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable preferential 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.
23-442	

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

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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

AOCG Memo No. 209-2023 p. 15



MASTER COPY
lms

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 1704.90.99		23-449
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem	3	DATE ISSUED
			12 July 2023

4 DESCRIPTION OF GOOD

“DXN® ORANGE CANDY WITH HONEY”

Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round dark-brown, orange-flavoured candy with a bitter-sour taste. It is made from orange (*Citrus sinensis*) powder, honey, and virgin coconut oil. Subject article is available in 250-g resealable pouches.



5 REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, *inter alia*, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-449	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



MASTER COPY
mm

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

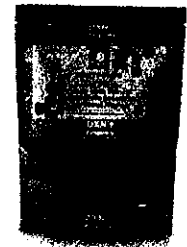
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99		23-450
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem	3	DATE ISSUED
			12 July 2023

4 DESCRIPTION OF GOOD

“DXN® SWEET POTATO CANDY WITH HONEY”

Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round yellow candy with a sweet taste. It is made from sweet potato (*Ipomoea batatas*) powder, honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.



5 REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, *inter alia*, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-450	

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

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson

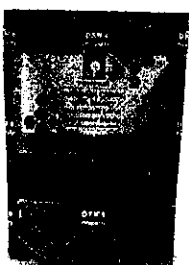
Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99		23-451
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem	3	DATE ISSUED
			12 July 2023

4	DESCRIPTION OF GOOD
	“DXN® PUMPKIN CANDY WITH HONEY”
	<p>Based on the finished goods specification, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round brown to dark-brown candy with a sweet-sour taste. It is made from pumpkin (<i>Cucurbita maxima</i>) powder, honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.</p>
	

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



2	TCC (AR) NO.
23-451	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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




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 1704.90.99		23-452
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem		12 July 2023

4	DESCRIPTION OF GOOD
	"DXN® CARROT CANDY WITH HONEY"
	<p>Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round dark-orange candy with a sweet-sour taste. It is made from carrot (<i>Daucus carota</i>) powder, honey, and virgin coconut oil. Subject article is available in 250-g resealable pouches.</p>
	

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



AOCG Memo No. 207-2023 p.22

2	TCC (AR) NO.
23-452	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



MASTER COPY
mm

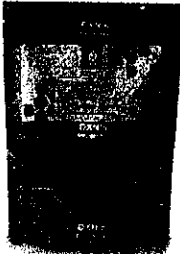
REPUBLIC OF THE PHILIPPINES

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 1704.90.99		23-453
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		3
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem		DATE ISSUED
			12 July 2023

4	DESCRIPTION OF GOOD
	“DXN® KEMILI CANDY WITH HONEY”
	<p>Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round brown candy with a sweet taste. It is made from kemili (<i>Coleus tuberosus</i>) powder, honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.</p>
	

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



2	TCC (AR) NO.
23-453	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



MASTER COPY
fms

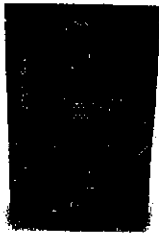
REPUBLIC OF THE PHILIPPINES

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 1704.90.99</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - 11.25% ad valorem AJCEPA - Zero AKFTA - 5% ad valorem RCEP - 15% ad valorem</p>	<p style="text-align: center;">23-455</p> <tr> <td data-bbox="1062 592 1130 630">3 DATE ISSUED</td> <td data-bbox="1130 592 1472 630"></td> </tr> <tr> <td colspan="2" data-bbox="1062 630 1472 844" style="text-align: center;">12 July 2023</td> </tr>	3 DATE ISSUED		12 July 2023	
3 DATE ISSUED					
12 July 2023					

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN® PAPAYA CANDY WITH HONEY”</p> <p>Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round brown candy with a sweet-sour taste. It is made from papaya (<i>Carica papaya</i>) powder, honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.</p> 

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



AOCG Memo No. 207-2023 p. 26

2	TCC (AR) NO.
	23-455

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

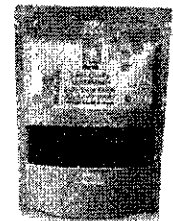
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 1704.90.99</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - 11.25% ad valorem AJCEPA - Zero AKFTA - 5% ad valorem RCEP - 15% ad valorem</p>			23-457
		3	DATE ISSUED
		12 July 2023	

4 DESCRIPTION OF GOOD

“DXN® OKRA CANDY WITH HONEY”

Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, product label, photograph of the product, and sample submitted, subject article is a ready-to-eat round light-brown to dark-brown candy with a bitter-sweet taste. It is made from okra (*Abelmoschus esculentus*) powder, honey, and virgin coconut oil. Subject article is available in 250-g resealable pouches.



5 REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, *inter alia*, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA

Chairperson


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



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 1704.90.99		23-459
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem	3	DATE ISSUED
			12 July 2023

4	DESCRIPTION OF GOOD
	“DXN® BITTER BEAN CANDY WITH HONEY”
	<p>Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, product label, photograph of the product, and sample submitted, subject article is a ready-to-eat round dark-brown candy with a bitter-sweet taste. It is made from bitter bean (<i>Parkia speciosa</i>) powder, honey, and virgin coconut oil. Subject article is available in 250-g resealable pouches.</p>
	

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



AOCG Memo No. 207-2023 p. 30

2	TCC (AR) NO.
23-459	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



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 1704.90.99		23-460
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		3
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem		DATE ISSUED
			12 July 2023

4 DESCRIPTION OF GOOD

“DXN® CUCUMBER CANDY WITH HONEY”

Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round dark-brown to black candy with a sweet-sour taste. It is made from cucumber (*Cucumis sativus*) powder, honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.



5 REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, *inter alia*, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-460	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 208-2023

MASTER COPY
mm

MEMORANDUM

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

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

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

DATE : 20 July 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 14 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-131	"PHILIPS 43HFL5214U 43" MEDIASUITE PROFESSIONAL DISPLAY"	8528.52.00.100	MFN - Zero ACFTA - Zero* RCEP - Zero*
23-196	"PHILIPS 65HFL5214U 65" MEDIASUITE PROFESSIONAL DISPLAY"	8528.52.00.100	MFN - Zero ACFTA - Zero* RCEP - Zero*
23-334	"LEE KUM KEE PURE SESAME OIL"	1515.50.10	MFN - 3% ad valorem ACFTA - Zero* RCEP - Zero*
23-407	"VITAL HEPATO"	2309.90.20	MFN - Zero
23-413	"UNITED CAPTEX T2"	3824.99.99	MFN - 3% ad valorem
23-414	"UNITED SDB 9000"	2836.30.00	MFN - Zero ACFTA - Zero* RCEP - Zero*
23-416	"BIOTIN"	2936.29.00	MFN - Zero ACFTA - Zero* RCEP - Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 208-2023 p-2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-441	"DXN TOOTHBRUSH, MODEL: CHILDREN - 300"	9603.21.00	MFN - 10% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - 4% ad valorem AIFTA - Zero* AJCEPA - Zero* AKFTA - Zero* RCEP - Zero*
23-454	"DXN® TOMATO CANDY WITH HONEY"	1704.90.99	MFN - 15% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - 6% ad valorem AIFTA - 11.25% ad valorem AJCEPA - Zero* AKFTA - 5% ad valorem RCEP - 15% ad valorem
23-468	"NISSAN GT-R"	8703.24.51	MFN - 30% ad valorem AJCEPA - 30% ad valorem PJEPA - Zero* RCEP - 30%*
23-469	"NISSAN NEW Z"	8703.23.68	MFN - 30% ad valorem AJCEPA - 20% ad valorem* PJEPA - 20% ad valorem* RCEP - 30% ad valorem*
23-478	"ANTEO™ FK1826"	3901.40.00	MFN - 3% ad valorem
23-479	"ANTEO™ FK1820"	3901.40.00	MFN - 3% ad valorem
23-480	"ANBIQ™ FM1810"	3901.40.00	MFN - 3% ad valorem
23-481	"ANBIQ™ FM1818"	3901.40.00	MFN - 3% ad valorem
23-482	"BORSTAR® FB1200"	3901.40.00	MFN - 3% ad valorem
23-483	"BORSTAR® FB1350"	3901.40.00	MFN - 3% ad valorem
23-484	"ANTEO™ FK2715"	3901.40.00	MFN - 3% ad valorem

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 208 - 2023 p. 3

MASTER COPY *fm*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-485	"ANTEO™ FK1828"	3901.40.00	MFN – 3% ad valorem
23-486	"BORSTAR® FB2230"	3901.40.00	MFN – 3% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY



BOC-09-42057

AOCG Memo No. 2023-2023 P. 4 REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-059

14 July 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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

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

RECEIVED #4515

BY: hmm-3-20

DATE & TIME: 07-18-23

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos 23-131, 23-196, 23-334, 23-407, 23-413, 23-414, 23-416, 23-441, 23-454, 23-468, 23-469, 23-478, 23-479, 23-480, 23-481, 23-482, 23-483, 23-484, 23-485, and 23-486, issued by this Commission on 14 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

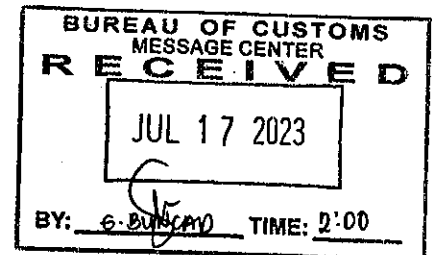
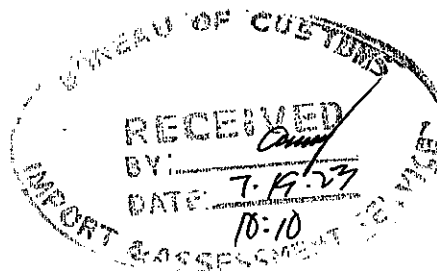
MariLou P. Mendoza
Digitally signed

7/19 11:20

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



AOCG Memo No. 208-2023P-5

REPUBLIC OF THE PHILIPPINES

MASTER COPY
mm

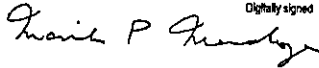
TARIFF COMMISSION

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		23-131
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD												
	"PHILIPS 43HFL5214U 43" MEDIASUITE PROFESSIONAL DISPLAY"												
	<p>Based on the brochure submitted, subject article is an ultra-high definition light emitting-diode (LED) display powered by Android operating system. It features a display management software for accessing and controlling multimedia content. It has built-in speakers, internal memory, WiFi connectivity, and Input/Output (I/O) ports. Designed to be used as a monitor and digital signage in hospitality settings such as in hotels, subject article comes with a remote control, batteries, power cord, and an edge stand, and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Diagonal screen size (inch)</td> <td>43</td> </tr> <tr> <td>Panel Resolution</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>958 x 560 x 80</td> </tr> <tr> <td>Product weight (kg)</td> <td>7.6</td> </tr> <tr> <td>Electrical requirement</td> <td>110 ~ 240 VAC, 50 ~ 60 Hz</td> </tr> <tr> <td>I/O Ports</td> <td>Universal Serial Bus (USB); RJ-45 interface; High-Definition Multimedia Interface (HDMI); mini-jack (headphone/speaker) interface; and RJ-48 interface</td> </tr> </table>	Diagonal screen size (inch)	43	Panel Resolution	3,840 x 2,160	Dimensions (WxHxD) (mm)	958 x 560 x 80	Product weight (kg)	7.6	Electrical requirement	110 ~ 240 VAC, 50 ~ 60 Hz	I/O Ports	Universal Serial Bus (USB); RJ-45 interface; High-Definition Multimedia Interface (HDMI); mini-jack (headphone/speaker) interface; and RJ-48 interface
Diagonal screen size (inch)	43												
Panel Resolution	3,840 x 2,160												
Dimensions (WxHxD) (mm)	958 x 560 x 80												
Product weight (kg)	7.6												
Electrical requirement	110 ~ 240 VAC, 50 ~ 60 Hz												
I/O Ports	Universal Serial Bus (USB); RJ-45 interface; High-Definition Multimedia Interface (HDMI); mini-jack (headphone/speaker) interface; and RJ-48 interface												

5	REASONS FOR CLASSIFICATION
	<p>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, among others, 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).</p> <p>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 submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





MASTER COPY
mm

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		23-196
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD												
	"PHILIPS 65HFL5214U 65" MEDIASUITE PROFESSIONAL DISPLAY" Based on the brochure submitted, subject article is an ultra-high definition light-emitting diode (LED) display powered by Android operating system. It features a display management software for accessing and controlling multimedia content. It has built-in speakers, internal memory, WiFi connectivity, and Input/Output (I/O) ports. Designed to be used as a monitor and digital signage in hospitality settings such as in hotels, subject article comes with a remote control, batteries, power cord, and an edge stand, and has the following specifications:												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Diagonal screen size (inch)</td> <td>65</td> </tr> <tr> <td>Panel Resolution</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>1,446 x 837 x 76</td> </tr> <tr> <td>Product weight (kg)</td> <td>17.6</td> </tr> <tr> <td>Electrical requirement</td> <td>110~ 240 VAC, 50~ 60 Hz</td> </tr> <tr> <td>I/O Ports</td> <td>Universal Serial Bus (USB); RJ-45 interface; High-Definition Multimedia Interface (HDMI); mini-jack (headphone/speaker) interface; and RJ-48 interface</td> </tr> </table>	Diagonal screen size (inch)	65	Panel Resolution	3,840 x 2,160	Dimensions (WxHxD) (mm)	1,446 x 837 x 76	Product weight (kg)	17.6	Electrical requirement	110~ 240 VAC, 50~ 60 Hz	I/O Ports	Universal Serial Bus (USB); RJ-45 interface; High-Definition Multimedia Interface (HDMI); mini-jack (headphone/speaker) interface; and RJ-48 interface
Diagonal screen size (inch)	65												
Panel Resolution	3,840 x 2,160												
Dimensions (WxHxD) (mm)	1,446 x 837 x 76												
Product weight (kg)	17.6												
Electrical requirement	110~ 240 VAC, 50~ 60 Hz												
I/O Ports	Universal Serial Bus (USB); RJ-45 interface; High-Definition Multimedia Interface (HDMI); mini-jack (headphone/speaker) interface; and RJ-48 interface												

5	REASONS FOR CLASSIFICATION
	<p>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, among others, 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).</p> <p>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 submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





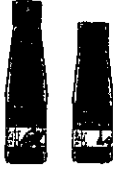
MASTER COPY

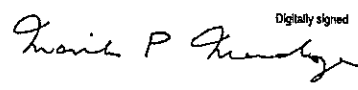
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1515.50.10 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-334
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	"LEE KUM KEE PURE SESAME OIL"
	<p>Based on the ingredients declaration, quality assurance sheet, manufacturing process flowchart, and photograph of the product submitted, subject article is an unrefined sesame oil in the form of a light amber free-flowing liquid. It is produced by the mechanical extraction of roasted sesame seeds, followed by sedimentation and then filtration. Packed in 115-mL and 207-mL glass bottles, subject article is used in sautéing meats and vegetables or is added to dressings and marinades, to impart flavour and fragrance and accent the overall taste of dishes.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 15.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers single, fixed vegetable or microbial fats and oils and their fractions other than those specified in headings 15.07 to 15.14. The following are of particular commercial importance, among others, sesame oil, obtained from the seeds of an annual herb, <i>Sesamum indicum</i>. It is a semi-drying oil, the finer grades of which are used in shortenings, salad oil, margarine and similar food products, and in medicines. The poorer grades are used for industrial purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1515.50.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





MASTER COPY
mm

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		23-407
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

“VITAL HEPATO”

Based on the finished product specifications, product information sheet, certificate of formulation, manufacturing process, certificate of analysis, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a feed supplement in the form of a grey liquid with yellow pigments. It is composed of sorbitol, sodium chloride, magnesium chloride, choline chloride, betaine, vitamin PP, methionine, and plant extracts. It is intended to improve digestion and reduce risks of liver steatosis syndrome in sows, dairy cows, ewes and goats, and poultry. Packed in 1-L and 5-L high-density polyethylene (HDPE) bottles, subject article is administered via drinking water or directly on the feed intake, and is recommended during weaning time, force-feeding, and critical growth phases of animals.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, 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. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

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

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

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

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		23-413
		3	DATE ISSUED
			14 July 2023

4 | DESCRIPTION OF GOOD

"UNITED CAPTEX T2"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, photograph of packaging, and certificate of composition submitted, subject article is a toxin binder for animal feeds in the form of a powder. It is composed of modified hydrated sodium calcium aluminosilicate, propionic acid, ammonium acetate, and enzymatic complex, among others. Packed in 25-kg bags, subject article is added at a rate of 2.0 to 5.0 grams per kilogram of dietary feed, for the adsorption and enzymatic degradation of mycotoxins in feeds.

5 | REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

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

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2836.30.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-414
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

"UNITED SDB 9000"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product label, and photograph of the packaging submitted, subject article is pure sodium bicarbonate in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at a rate of 40 to 120 grams per kilogram of body weight of cattle and sheep for the treatment of metabolic acidosis.

5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.36 of the AHTN 2022 covers, among others, carbonates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, carbonates (neutral carbonates, hydrogencarbonates or bicarbonates, basic carbonates) – metal salts of the non-isolated carbonic acid (H₂CO₃), whose anhydride (CO₂) falls in heading 28.11. This group includes sodium hydrogencarbonate (acid carbonate, sodium bicarbonate) (NaHCO₃). It is usually a crystalline powder or white crystals, soluble in water, especially when hot, and liable to deteriorate in a humid atmosphere. Used in medicine (for treating gravel); for manufacturing digestive tablets and aerated beverages; in the preparation of baking powders; in the porcelain industry, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2836.30.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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





REPUBLIC OF THE PHILIPPINES

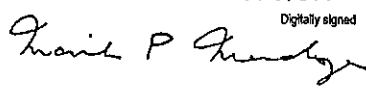
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.29.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-416
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	<p>"BIOTIN"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, and product specifications submitted, subject article is a pure biotin (C₁₀H₁₆N₂O₃S) (Vitamin H) in the form of a white or off-white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons and drums, subject article is to be added to swine and poultry feeds in different dosages, to prevent biotin deficiency in swine and poultry.</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 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes Vitamin H and derivatives thereof used primarily as vitamins. Vitamin H is necessary for the growth of certain micro-organisms; it is essential for the health of the skin, muscles and nervous system. It is soluble in water and stable to heat. Vitamin H or biotin is found in egg-yolk, in kidneys and liver, milk, brewers' yeast, molasses, etc. It is prepared by synthesis.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.29.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





MASTER COPY

AOCG Memo No. 208-2023 p.12


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 9603.21.00</p> <p>MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 4% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		23-441	
		3	DATE ISSUED
		14 July 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN TOOTHBRUSH, MODEL: CHILDREN - 300”</p> <p>Based on the product information sheet, product label, and photograph of the product submitted, subject article is a toothbrush consisting of a rounded brush head with soft tapered nylon bristles and a tongue cleaner at the back, and a nonskid polypropylene (PP) plastic handle. It has a length of 160 mm and weight of 10 g. Suitable for cleaning the teeth and tongues of children below 12 years old, subject article is available in various colours.</p> 	

5	REASONS FOR CLASSIFICATION
<p>Heading 96.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes tooth brushes, including dental-plate brushes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9603.21.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable preferential rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



hmt

2	TCC (AR) NO.
23-441	

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

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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



MASTER COPY
hm

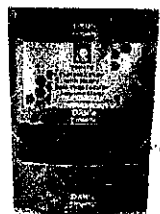
AOCG Memo No. 208-2023 p.14

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 1704.90.99</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - 11.25% ad valorem AJCEPA - Zero AKFTA - 5% ad valorem RCEP - 15% ad valorem</p>		<p style="text-align: center;">23-454</p> <p>3</p> <p style="text-align: center;">DATE ISSUED</p> <p style="text-align: center;">14 July 2023</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN® TOMATO CANDY WITH HONEY”</p> <p>Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round dark-brown candy with a sweet-sour taste. It is made from tomato (<i>Solanum lycopersicum</i>) powder, honey, and virgin coconut oil. Subject article is available in 250-g resealable pouches.</p> 	

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



2	TCC (AR) NO.
23-454	

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

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.24.51 MFN - 30% ad valorem AJCEPA - 30% ad valorem PJEPA - Zero RCEP - 30% ad valorem		23-468
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

"NISSAN GT-R"

Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU), all-wheel drive (four-wheel drive system) sports car equipped with a spark-ignition internal combustion engine. It has a six-speed dual clutch transmission, a keyless entry, and a push start-stop function. Subject article has the following specifications:

Engine type	Dual Overhead Camshaft (DOHC) Twin Turbocharged V6
Cylinder capacity (cc)	3,799
Maximum Power (ps/rpm)	570 / 6,800
Maximum torque (N-m/rpm)	637 / 3,300 - 5,800
Overall dimension (LxWxH) (mm)	4,710 x 1,895 x 1,370 mm
Curb weight (kg)	1,754
Seating capacity	4 persons



5 REASONS FOR CLASSIFICATION

Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). The heading includes motor cars (e.g., limousines, taxis, sports cars, and racing cars).

In view thereof, subject article is classified under AHTN 2022 subheading 8703.24.51, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid 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 8703.23.68 MFN - 30% ad valorem AJCEPA - 20% ad valorem PJEPA - 20% ad valorem RCEP - 30% ad valorem		23-469	
		3	DATE ISSUED
		14 July 2023	

4 DESCRIPTION OF GOOD

“NISSAN NEW Z”

Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU), rear-wheel drive sports car equipped with a spark-ignition internal combustion engine. It has a six-speed manual and nine-speed automatic transmission variants. Subject article has the following specifications:

Engine type	Dual Overhead Camshaft (DOHC) Twin Turbo
Cylinder capacity (cc)	2,997
Maximum power (ps/rpm)	405 / 6,400
Maximum torque (N-m/rpm)	475 / 1,600 - 5,400
Overall dimension (LxWxH)	4,380 x 1,845 x 1,315
Curb Weight (kg) (Manual/Auto)	1614 / 1647
Seating capacity	2 persons



5 REASONS FOR CLASSIFICATION

Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). The heading includes motor cars (e.g., limousines, taxis, sports cars, and racing cars).

In view thereof, subject article is classified under AHTN 2022 subheading 8703.23.68, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “AJ”; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of 20% ad valorem, subject to submission of CO Form “JP”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid 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.



MASTER COPY
mm

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		23-478	
		3	DATE ISSUED
		14 July 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">"ANTEO™ FK1826"</p> <p>Based on the chemical composition statement, testing report, and product data and safety information sheets submitted, subject article is an ethylene-hexene-butene copolymer resin, containing by weight less than 89% ethylene, and more than 11% 1-butene and 1-hexene, with slip, antiblock, antioxidant, and processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.5 g/10 minutes at 190°C and a density of 918 kg/m³ (0.918 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of agriculture, shrink, and multilayer packaging films; liquid and frozen food packagings; lamitubes; and stand-up pouches, 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>	





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		23-479
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	"ANTEO™ FK1820"
	<p>Based on the chemical composition statement, testing report, and product data and safety information sheets submitted, subject article is an ethylene-hexene-butene copolymer resin, containing by weight less than 90% ethylene, and more than 10% 1-butene and 1-hexene, with antioxidant and processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.5 g/10 minutes at 190°C and a density of 918 kg/m³ (0.918 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of agriculture, multilayer packaging, protection, and stretch cling films; frozen food packaging; and stand-up pouches, 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;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>

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





AOCG Memo No. 208-2023 p.20

REPUBLIC OF THE PHILIPPINES

MASTER COPY

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-480
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

“ANBIQ™ FM1810”

Based on the chemical composition statement, testing report, and product data and safety information sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-butene, with antioxidant and polymer processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.1 g/10 minutes at 190°C and a density of 918 kg/m³ (0.918 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of liquid and food packagings, agriculture films, and multilayer packaging films, 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

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.





MASTER COPY
mm

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		23-481
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	"ANBIQ™ FM1818"
	<p>Based on the chemical composition statement, testing report, and product data and safety information sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene, with antioxidant, slip, antiblock and polymer processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.1 g/10 minutes at 190°C and a density of 918 kg/m³ (0.918 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of liquid and food packagings, agriculture films, and multilayer packaging films, 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;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>

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





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-482
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

“BORSTAR® FB1200”

Based on the chemical composition statement, testing report, and product and safety information sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene, with antioxidant additive. It is in the form of odourless pellets, with a melt flow index of 0.17 g/10 minutes at 190°C/2.16 kg and a density of 921 kg/m³ (0.921 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of greenhouse, grape cover, mulch, and industrial films; compression packagings; and soft geomembranes, 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

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.





MASTER COPY
hm

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		23-483
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

“BORSTAR® FB1350”

Based on the chemical composition statement, testing report, and product and safety information sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidant additives. It is in the form of odourless pellets, with a melt flow index of 0.15 g/10 minutes at 190°C/2.16 kg and a density of 935 kg/m³ (0.935 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of monolayer, co-extrusion, industrial, and shrink films; and heavy-duty shipping sacks, 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

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.





MASTER COPY
fm

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

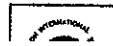
ADVANCE RULING ON TARIFF CLASSIFICATION

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		23-484
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	“ANTEO™ FK2715”
	<p>Based on the chemical composition statement, testing report, and safety information and product data sheets submitted, subject article is an ethylene-hexene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-hexene and 1-butene, with antioxidant and processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.3 g/10 minutes at 190°C and a density of 927 kg/m³ (0.927 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of improved stiffness lamination, collation shrink, and multilayer films; heavy duty bags; and food packagings, 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;"><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>





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		23-485
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	"ANTEO™ FK1828"
	<p>Based on the chemical composition statement, testing report, and safety information and product data sheets submitted, subject article is an ethylene-hexene-butene copolymer resin, containing by weight less than 90% ethylene and more than 10% 1-hexene and 1-butene, with slip, antiblock, antioxidant, and processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.5 g/10 minutes at 190°C and a density of 918 kg/m³ (0.918 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of lamination, multilayer packaging, shrink, and agriculture films; liquid packaging; and stand-up pouches, among others.</p>
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

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.



MASTER COPY
mm

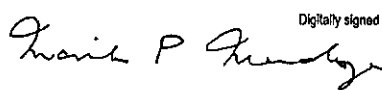
REPUBLIC OF THE PHILIPPINES

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		23-486
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	“BORSTAR® FB2230”
	<p>Based on the chemical composition statement, analytical result, and product and safety information sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene, with antioxidant additive. It is in the form of odourless pellets, with a melt flow rate of 0.25g/10 min at 190°C and a density of 923 kg/m³ (0.923 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of agriculture, shrink, and industrial films; compression packaging; and heavy-duty shipping sacks, 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>FOR THE COMMISSION</p> <p style="text-align: right;"><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>





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY
hand



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 209-2023



BOC-01-08075

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
FORMAL ENTRY DIVISION PERSONNEL
ACCOUNT MANAGEMENT OFFICE
SUPER GREEN LANE SECRETARIAT
PUBLIC INFORMATION AND ASSISTANCE DIVISION
CUSTOMER CARE CENTER
ALL OTHERS CONCERNED

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

SUBJECT : Implementation of Level 1 Authorized Economic Operator (AEO) Benefits for COCA-COLA BEVERAGES PHILIPPINES, INC. (CCBPI)

DATE : 03 August 2023

This is to inform that **LEVEL 1 AEO ACCREDITATION** was **GRANTED** to **COCA-COLA BEVERAGES PHILIPPINES, INC.** on 07 December, 2022 pursuant to Customs Memorandum Order 9-2020 in relation to Customs Administrative Order (CAO) 5-2017.

In this regard, you are hereby directed to afford the following benefits pursuant to Section 17 of CMO 9-2020, as applicable, to the import entries and other related Customs transactions of **COCA-COLA BEVERAGES PHILIPPINES, INC.:**

1. **Exemption from Renewal of Accreditation.** An AEO member shall not be required to renew its membership under any customs accreditation system. In lieu of the annual renewal of accreditation, AEO member shall only be required to periodically update its information and corresponding documentary requirements pursuant to the membership responsibilities of an AEO member in Section 11 of CMO 9-2020. The AEO Office shall review the updates and documentary requirements provided by an AEO member pursuant to Section 11 of CMO 9-2020.
2. For AEO members with a satisfactory system for managing their Trade Documents, the Bureau may allow the use of Trade Documents (e.g. bill of lading, invoice) to self-assess their duty and tax liability and, where appropriate, to ensure compliance with other customs requirements. For this purpose, information declared by an AEO member in its Goods Declaration based on its self-assessment shall be accepted by the Bureau

of Customs, provided that information declared thereto are consistent with the Trade Documents provided by the AEO member. Nothing in this Order shall prevent the Bureau from the conduct of compliance audit of an AEO member pursuant to the CMTA and other existing laws, rules and regulations.

3. Dedicated help desk which shall assist the CCBPI for any customs-related concerns.
4. AEO members shall be accorded recognition by the BOC as trusted trade partners. The AEO Office, through the Public Information and Assistance Division, shall publish the list of approved AEO Importers and Exporters at the official website, social media accounts and other available information platform of the Bureau of Customs.

For your information, guidance and compliance.

cc: Office of the Commissioner



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

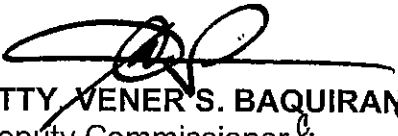
ACCOUNTABILITY

AOCG Memo No. 210-2023

MASTER COPY
BOC-09-42252 *hmd*

MEMORANDUM

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

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

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

DATE : 28 July 2023

Forwarding the herein attached letters from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Luis Jose Raymundo S. Sasuman, Chief of Operations and Finance, Convoy of Hope Philippines, Inc. recommending clearance for the release of the following donated food products from Convoy of Hope to CONVOY OF HOPE PHILIPPINES, INC.:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
05 July 2023	TGBU 5579729	UL-0893563	Pancake Mix 4 lb boxes	45 cases	February 2025
			Cereal Kellogg's	36 cases	January 2024
			Nutritional Powder - Reliv	314 cases	April 2025
			Nutritional Powder - Reliv Orange	4 cases	December 2024
			Pudding Vanilla	48 cases	August 2024
			Potato Flakes	380 cases	February 2024
			Soup Mix	288 cases	November 2024
			Applesauce	70 cases	November 2025
05 July 2023	DFSU 4281682	UL-9771020	Oatmeal Apple Cinnamon	66 oatmeal	May 2025
			Dehydrated Rice Soy Meal	1,260 cases	April 2026
07 July 2023	CAIU 9944030	2254765	Fortified Rice & Soy Protein Meal	311 cases 1,009 cases	July 2024 November 2024



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

ACCG Memo No. 210-2023 p. 2**MASTER COPY**

07 July 2023	FDCU 0353815	1635724	Fortified Rice & Soy Protein Meal	502 cases 818 cases	November 2024 January 2025
07 July 2023	TLLU 5678569	1635728	Fortified Rice & Soy Protein Meal	431 cases 702 cases 187 cases	June 2024 November 2024 January 2025

hmt

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

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

For information and appropriate action.



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

AOCG Memo No. 210-2023-3

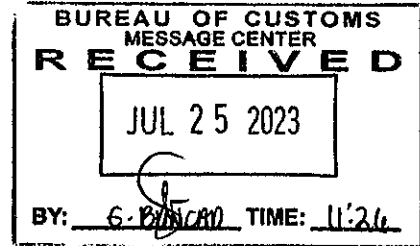
MASTER COPY
FDA
Food and Drug Administration
PHILIPPINES

05 July 2023



MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance
Convoy of Hope Philippines, Inc.
1924, Taft Avenue corner Bernabe Street,
Brgy. 044, Pasay City



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Pancake Mix 4 lb boxes	45 cases	February 2025
Cereal Kellogg's	36 cases	January 2024
Nutritional Powder – Reliv	314 cases	April 2025
Nutritional Powder – Reliv Orange	4 cases	December 2024
Pudding Vanilla	48 cases	August 2024
Potato Flakes	380 cases	February 2024
Soup Mix	288 cases	November 2024
Applesauce	70 cases	November 2025
Oatmeal Apple Cinnamon	66 oatmeal	May 2025
Container Number TGBU 5579729		
Seal Number UL0893563		

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

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

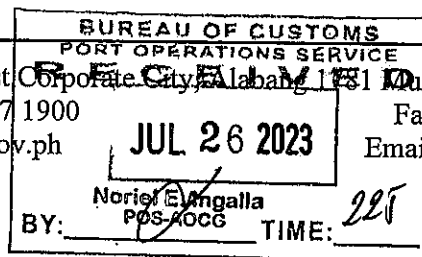
This clearance is without prejudice to existing tariff rules and customs regulations.

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

RECEIVED #4692

BY: _____
DATE & TIME: 07-25-23 AYD

Civic Drive, Filinvest Corporate City, Alabang 1781 Durtinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email: info@fda.gov.ph




Management System
ISO 9001:2015
www.tiv.com
ID: 8108023596



25 JUL 2023

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

Very truly yours,


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

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

DTN: 20230623083617
Amount: P 510
OR Number: 77000
Date: 26 June 2023
hmr/hsa



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

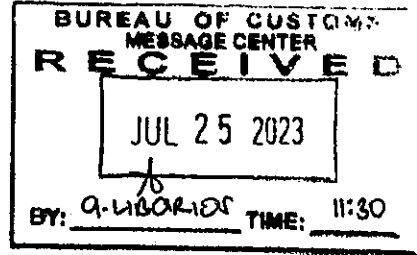
MASTER COPY



09-42256

05 July 2023

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



Dear **Mr. Sasuman**:

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

Product Name	Quantity	Expiry Date
Dehydrated Rice Soy Meal	1,260 cases	April 2026
Container Number DFSU 428168 2		Seal Number UL-9771020

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

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

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

For inspection schedule, please contact the FDA rfoncr@fda.gov.ph.

Very truly yours,

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

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

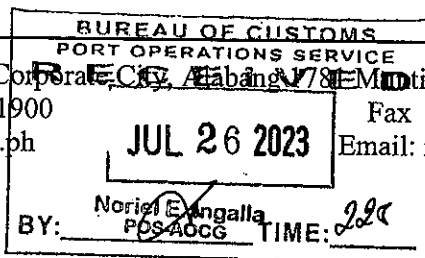
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (ACOG)
Regional Field Office

RECEIVED #4690

BY:
DATE & TIME: 07-25-23 4:20

RSN: 20230614094333
Amount: P 510
OR Number: 36400
Date: 14 June 2023
hmv/hsa

Civic Drive, Filinvest Corporate City, Alabang, Muntinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email: info@fda.gov.ph



Management System
ISO 9001:2015
www.fuv.com
ID 9105073368



25 JUL 2023



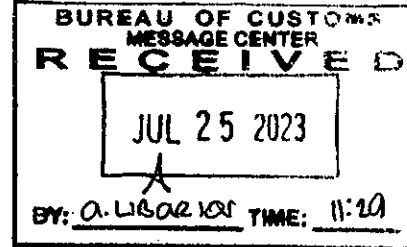
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



09-42254

07 July 2023

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



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	311 cases	July 2024
	1,009 cases	November 2024
Container Number CAIU 9944030		Seal Number 2254765

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

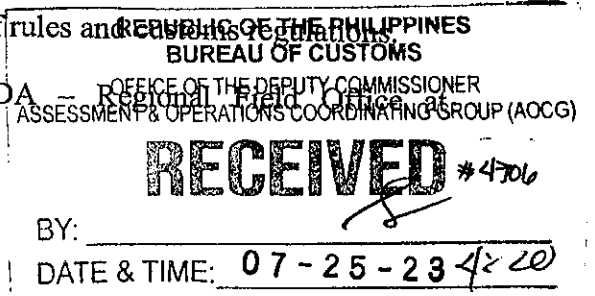
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use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

This clearance is without prejudice to existing tariff rules and regulations of the Philippines. For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

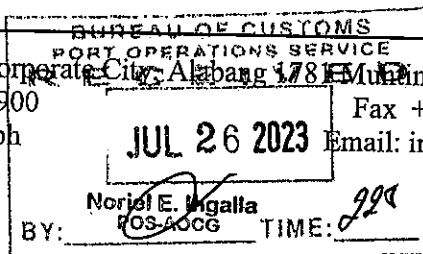
PILAR MARILYN M. PAGAYUNAN
Director IV
Center for Food Regulation and Research

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



RSN: 20230704101305
Amount: P 510
OR Number: 50000
Date: 06 July 2023
hmr/hsa

Civic Drive, Filinvest Corporate City - Alabang 1785, Muntinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email: info@fda.gov.ph



Management System
ISO 9001:2015
www.tuv.com
ID 01007356



25 JUL 2023



AOCG Memo No. 210-2023 p. 7

Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

MASTER COPY

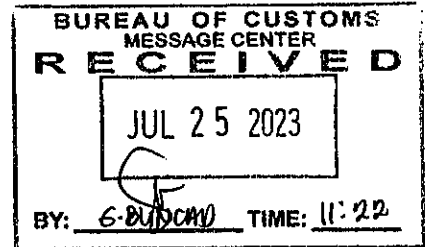


07 July 2023



BOC-09-42253

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



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	502 cases	November 2024
	818 cases	January 2025
Container Number FDCU 0353815		Seal Number 1635724

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

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

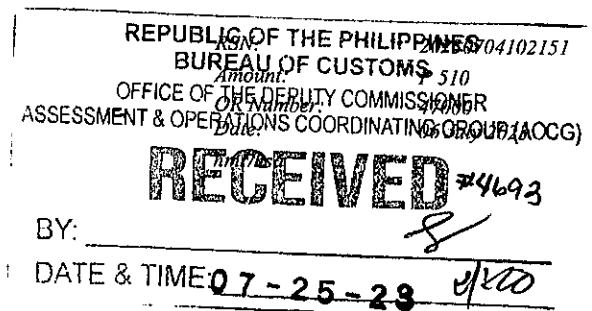
This clearance is without prejudice to existing tariff rules and customs regulations.

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

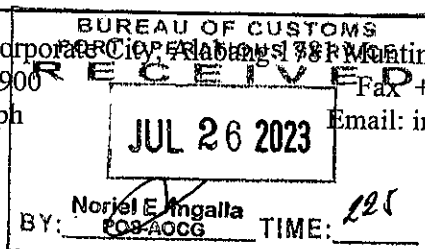
Very truly yours,

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

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



Civic Drive, Filinvest Corporate City - Alabang, Muntinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email: info@fda.gov.ph



Management System
ISO 9001:2016



www.tuv.com
ID 9105073398

25 JUL 2023



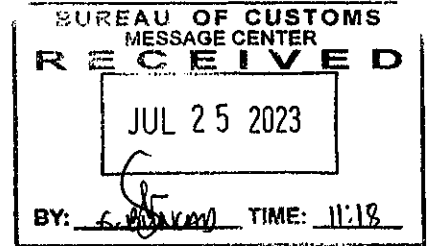
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



07 July 2023



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



Dear Mr. Sasuman:

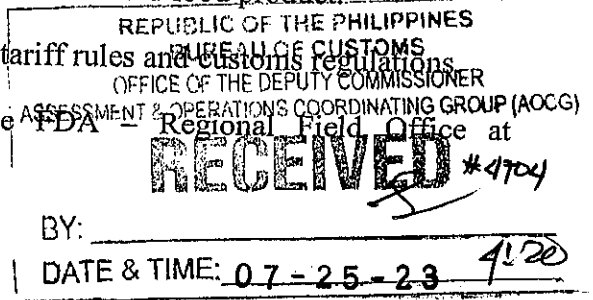
Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	431 cases	June 2024
	702 cases	November 2024
	187 cases	January 2025
Container Number TLLU 5678569		Seal Number 1635728

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

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

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



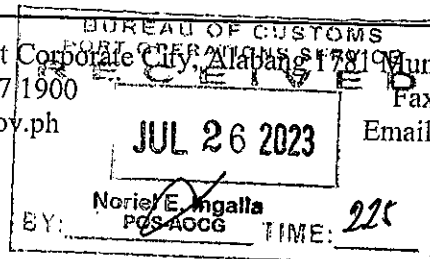
Very truly yours,

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

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

RSN: 20230704103026
Amount: P 510
OR Number: 48000
Date: 06 July 2023
hmr/hsa

Civic Drive, Filinvest Corporate City, Alabang 178109 Muntinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email info@fda.gov.ph



Management System
ISO 9001:2015
www.tuv.com
ID 0106073306



25 JUL 2023



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 211-2023

MASTER COPY
BOC-09-42255 *hmb*

MEMORANDUM

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

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

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

DATE : 28 July 2023

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

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
05 July 2023	SEKU 4399356	UL-0819072	MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend.)	1,260 Boxes	Earliest of which is May 2026
07 July 2023	FFAU 1520587	UL-9771041	MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend.)	1,260 Boxes	Earliest of which is June 2026
13 July 2023	FFAU 3657898	UL-0819084	MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian	1,260 Boxes	Earliest of which is May 2026



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 211-2023 §.2

MASTER COPY

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

hmt

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

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

For information and appropriate action.



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

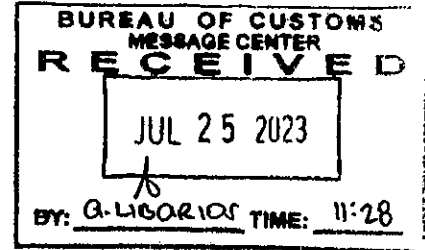
MASTER COPY



09-42255

05 July 2023

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



Dear Mr. Sta. Ana:

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

Product Name	Quantity	Expiry Date
MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is May 2026
Container Number SEKU 4399356	Seal Number UL-0819072	

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

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

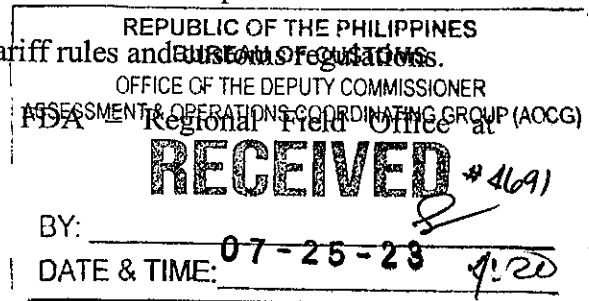
This clearance is without prejudice to existing tariff rules and regulations of the Bureau of Customs.

For inspection schedule, please contact the rfoncr@fda.gov.ph.

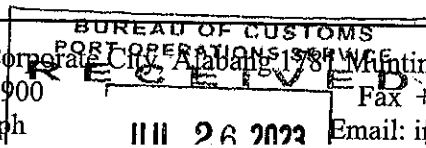
Very truly yours,

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

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



RSN: 20230623083312
Amount: PhP 510
OR Number: 99000
Date: 26 June 2023
hmr/lisa



Management System ISO 9001:2015





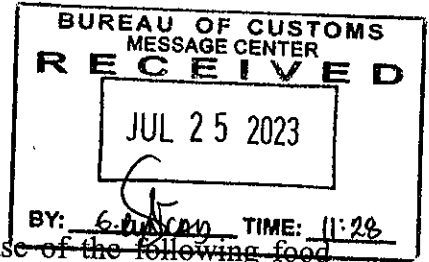
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

MASTER COPY
FDA
Food and Drug Administration
PHILIPPINES

07 July 2023



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



Dear **Mr. Sta. Ana**:

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

Product Name	Quantity	Expiry Date
MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is June 2026
Container Number FFAU 152058-7	Seal Number UL-9771041	

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

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

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

For inspection schedule, please contact the rfoncr@fda.gov.ph.

FDA OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
Regional Field Office at

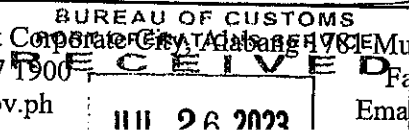
Very truly yours,

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

RECEIVED #4694
BY: _____
DATE & TIME: **07-25-23** 4:20

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

RSN: 20230630230805
Amount: PhP 510
OR Number: 14000
Date: 07 July 2023
hmr/hsa



Management System
ISO 9001:2015





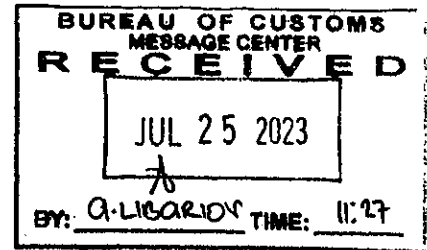
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



09-42258

13 July 2023

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



Dear Mr. Sta. Ana:

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

Product Name	Quantity	Expiry Date
MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is May 2026
Container Number FFAU 365789-8	Seal Number UL-0819084	

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

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

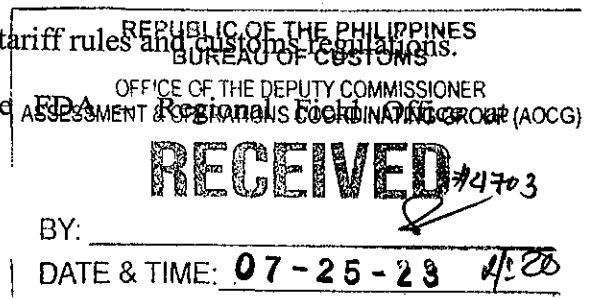
This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the **FDA Regional Field Office** (ACCG) at rfoncr@fda.gov.ph.

Very truly yours,

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

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



RSN: 20230707094755
Amount: PhP 510
OR Number: 46000
Date: 10 July 2023
hmr/lisa



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MASTER COPY

AOCG Memo No. 212-2023

BOC-09-42257 *hnr*

MEMORANDUM

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

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

SUBJECT : FOOD AND DRUG ADMINISTRATION (FDA)
RECOMMENDATION FOR THE RELEASE OF DONATED FOOD
PRODUCTS FROM LESEA GLOBAL FEED THE HUNGRY TO
COP DAILY MANNA FOUNDATION, INC.

DATE : 28 July 2023

Forwarding the herein attached letter from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Onheal D. Aguinaldo, Executive Director, COP Daily Manna Foundation Inc., recommending clearance for the release of donated food products from LeSea Global Feed the Hungry to COP DAILY MANNA FOUNDATION, INC:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
13 July 2023	DFSU 4281682	UL-9771020	Dehydrated Rice Soy Meal	1,260 boxes	Earliest of which is April 2026

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

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

For information and appropriate action.



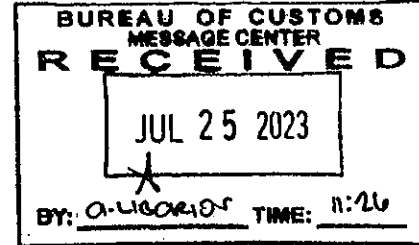
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



09-42257

13 July 2023

ONHEAL D. AGUINALDO
Executive Director
COP Daily Manna Foundation, Inc.
350 Taft Avenue Ermita,
Manila, 1000 Philippines



Dear Mr. Aguinaldo:

Please be informed that this Office recommends the release of the following food products donated by LeSea Global Feed the Hungry – 530 East Ireland Road, South Bend, IN 46614 USA to **COP DAILY MANNA FOUNDATION, INC.** located at 350 Taft Avenue Ermita, Manila, 1000 Philippines:

Product Name	Quantity	Expiry Date
Dehydrated Rice Soy Meals Container Number DFSU 428168 2 Seal Number UL 9771020	1,260 boxes	Earliest of which is April 2026

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

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

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

For inspection schedule, please contact the FDA - RFO at rfoncl@fda.gov.ph.

Very truly yours,

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

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

REPUBLIC OF THE PHILIPPINES
~~Bureau of Customs~~
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
RFO at rfoncl@fda.gov.ph

RECEIVED #4702

BY: _____
DATE & TIME: 07-25-23 4:20

RSN: 20230614094333
Amount: PHP 510
OR Number: 36100
Date: 14 June 2023
hmr/lisa





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 213-2023

MEMORANDUM

MASTER COPY
hms

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 : 28 July 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 21 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-411	"BELSIL® RG 100"	3910.00.20	MFN – 1% ad valorem
23-412	"BELSIL® EG 6000"	3910.00.20	MFN – 1% ad valorem
23-423	"DAIFREE GW-4500"	3403.99.90	MFN – 1% ad valorem PJEPA – Zero* AJCEPA – 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. 213-2023 p. 2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

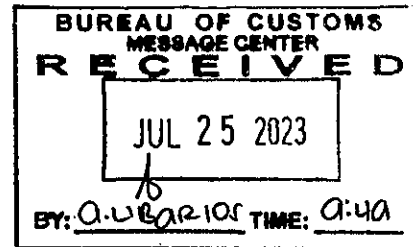
TCOC Ref. No. 23-061

21 July 2023

7/27
2:20

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

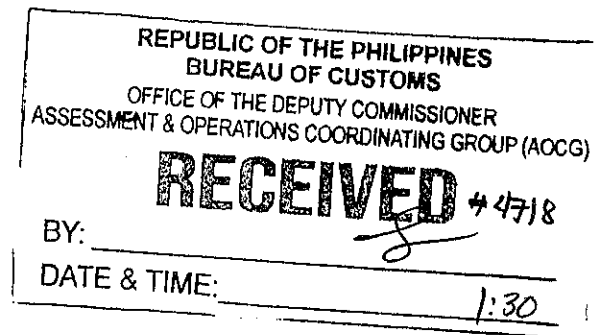
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three additional Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-411, 23-412 and 23-423, issued by this Commission on 21 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

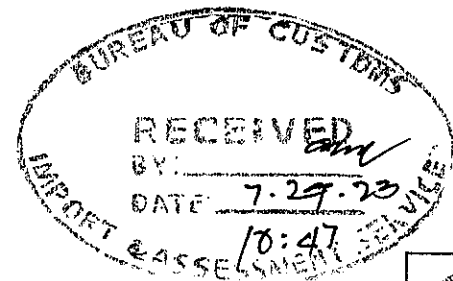
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (GMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3910.00.20 MFN - 1% ad valorem		23-411
		3	DATE ISSUED
			21 July 2023

4 DESCRIPTION OF GOOD

"BELSIL® RG 100"

Based on the technical and safety data sheets, product brochure, and packaging information submitted, subject article is a dimethicone/vinyltrimethylsiloxysilicate crosspolymer (an organosiloxane polymer) dispersed in cyclopentasiloxane. It is in the form of a creamy, semi-transparent, elastomeric gel. Packed in 200-L drums, subject article is used as a thickener in the manufacture of cosmetic products such as lipsticks, foundations, powders, and skin and sun care products.

5 REASONS FOR CLASSIFICATION

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

Heading 39.10 of the AHTN 2022 covers silicones in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the silicones of this heading are non-chemically defined products containing in the molecule more than one silicon-oxygen-silicon linkage, and containing organic groups connected to the silicon atoms by direct silicon-carbon bonds. They have a high stability and may be either liquid, semi-liquid or solid. The products include silicone oils, greases, resins and elastomers.

In view thereof, subject article is classified under AHTN 2022 subheading 3910.00.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza
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.





MASTER COPY
lmm

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3910.00.20 MFN - 1% ad valorem		23-412
		3	DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD
	“BELSIL® EG 6000”
	Based on the technical and safety data sheets, product brochure, product dossier, and packaging information submitted, subject article is a divinyl/dimethicone/dimethicone crosspolymer (a silicone copolymer network) blended with a volatile dimethicone. It is in the form of a clear to slightly transparent, colourless gel. Packed in 200-L drums, subject article is used as a thickener and binder in the manufacture of cosmetic products such as hair-styling, skin care, and sun care products.

5	REASONS FOR CLASSIFICATION
	<p>Note 6(a) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to liquids and pastes, including dispersions (emulsions and suspensions) and solutions.</p> <p>Heading 39.10 of the AHTN 2022 covers silicones in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the silicones of this heading are non-chemically defined products containing in the molecule more than one silicon-oxygen-silicon linkage, and containing organic groups connected to the silicon atoms by direct silicon-carbon bonds. They have a high stability and may be either liquid, semi-liquid or solid. The products include silicone oils, greases, resins and elastomers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3910.00.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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>





MASTER COPY
mmr

AOCG Memo No. 213-2023 p. 5

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3403.99.90 MFN - 1% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero</p>		<p style="text-align: center;">23-423</p>	
		3	DATE ISSUED
		<p style="text-align: center;">21 July 2023</p>	

4 DESCRIPTION OF GOOD

“DAIFREE GW-4500”

Based on the duly certified product composition, and technical and safety data sheets submitted, subject article is a non-silicone-type mold release agent in the form of a milky emulsion. It is composed of a diluent, a surfactant, a release agent, and solvents. Packed in 15-kg plastic containers, subject article is suitable for use in the molding of electronic parts.

5 REASONS FOR CLASSIFICATION

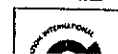
Heading 34.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they do not contain, as basic constituents, 70 % or more by weight of petroleum oils or oils obtained from bituminous minerals (see heading 27.10), this heading includes, *inter alia*, prepared mixtures of the following type: mould release preparations based on lubricants, used in various industries (e.g., plastics, rubber, construction, foundry).

In view thereof, subject article is classified under AHTN 2022 subheading 3403.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




AOCG Memo No. 214-2023

MEMORANDUM

MASTER COPY
hm

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 : 28 July 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 25 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-038A	"GRAINPRO® COLLAPSIBLE DRYER CASE II-25 (CDC II-25)"	6307.90.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – Zero*
23-424	"HI-LUBE FG-300"	3403.99.90	MFN – 1% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

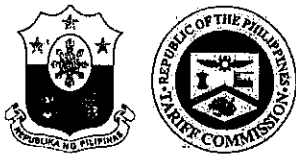
AOCG Memo No. 214-2023 p. 2

MASTER COPY *hno*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-461	"SC CLOVE-DEXTROSE F3006904"	3302.10.30	MFN – 1% ad valorem
23-476	"GRAINPRO® SELF VERIFYING COCOON™ - GHF"	3926.90.91	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 1% ad valorem AHKFTA – 1% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY

AOCG Memo No. 214-2023 p.3



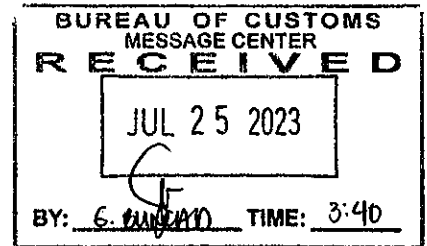
BOC-09-42273

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-062

25 July 2023

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos 23-038A, 23-424, 23-461, and 23-476, issued by this Commission on 25 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

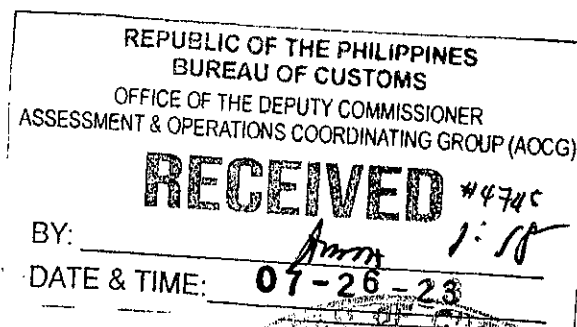
Very truly yours,

Marilou P. Mendoza Digitally signed

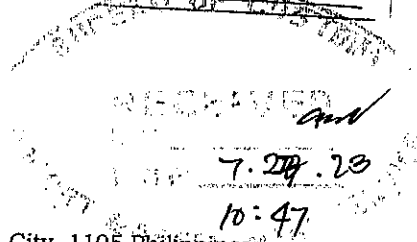
MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



7/27
2:20





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 6307.90.90		23-038A
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			25 July 2023

4	DESCRIPTION OF GOOD
	<p>"GRAINPRO® COLLAPSIBLE DRYER CASE II-25 (CDC II-25)"</p> <p>Based on the product brochure and technical specifications submitted, subject article is a portable dryer intended for drying agricultural commodities using solar energy. It consists of a black woven coated polyethylene film drying floor with inflatable side walls, pulling straps, flap cover, and heavy-duty zip fastener. The inflatable sidewalls are designed to protect the commodity from spillage. During night time or in case of rain, the dryer case can be folded, with the flap cover and zip fastener preventing the entry of water or moisture. Subject article has a drying area of 25 m² and is supplied with a foot pump, cloth duct tape, and instruction manual.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 63.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6307.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable preferential 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.
23-038A	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (% ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	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
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling modifies TCC (AR) No. 23-038 issued on 23 June 2023.

This ruling shall be valid 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 3403.99.90 MFN - 1% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero		23-424
		3	DATE ISSUED
			25 July 2023

4	DESCRIPTION OF GOOD
	"HI-LUBE FG-300" Based on the guarantee of product composition and technical data sheet submitted, subject article is a lubricating preparation composed of fluorine resin and fluorine oil in the form of a white paste. Packed in 1-kg polyethylene bottles, subject article is used for the lubrication of equipment parts with sliding mechanisms, such as machinery parts, cameras, and automotive components, and can be used under a wide range of temperatures.

5	REASONS FOR CLASSIFICATION
----------	-----------------------------------

Heading 34.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they do not contain, as basic constituents, 70 % or more by weight of petroleum oils or oils obtained from bituminous minerals (see heading 27.10), this heading includes, *inter alia*, prepared mixtures of the following type: lubricating preparations designed to reduce friction between the moving parts of machinery, vehicles, aircraft or other appliances, apparatus or instruments. Such lubricants usually consist of, or are based on, mixtures of animal, vegetable or mineral oils, fats or greases, often with additives (e.g., graphite, molybdenum disulphide, talc, carbon blacks, calcium or other metallic soaps, pitch, or rust, oxidation, etc., inhibitors). However, the heading also includes synthetic lubricating preparations based on, for example, dioctyl or dinonyl sebacates, phosphoric esters, polychlorobiphenyls, poly(oxyethylene) (polyethylene glycol) or poly(oxypropylene) (polypropylene glycol).

In view thereof, subject article is classified under AHTN 2022 subheading 3403.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem		23-461
		3	DATE ISSUED
			25 July 2023

4	DESCRIPTION OF GOOD
	“SC CLOVE-DEXTROSE F3006904”
	<p>Based on the product information sheet, quality assurance and safety data sheets, manufacturing process flowchart, photograph of the packaging, and sample submitted, subject article is a blended spray-dried flavouring preparation composed of dextrose, modified corn starch, and extractives of cloves. It is in the form of a white to off-white powder with characteristic odour. Packed in a 45.36-kg fiber drum with inner polyethylene (PE) bag, subject article is used as a flavouring in the manufacture of food products.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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

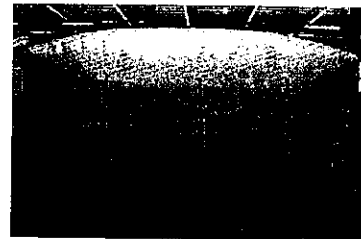
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.91		23-476
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - 1% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - 1% ad valorem AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			25 July 2023

4 DESCRIPTION OF GOOD

“GRAINPRO® SELF VERIFYING COCOON™ - GHF”

Based on the product information sheet, product brochure, and photograph of the product submitted, subject article is a gas-tight storage system designed for long-term storage of dry agricultural commodities and organic products. It is in the form of a white flexible polyvinyl chloride (PVC) container consisting of lower and upper sections, flange and patch assemblies, hermetic zipper, flexible inlet, inverted pocket, inspection port, and inlet and outlet ports for gas hermetic fumigation (GHF). With a capacity ranging from 5 to 300 metric tons (based on weight of wheat), subject article is used to preserve the quality of stored grains, maintain their germination and vigor, and protect them against mold growth and insect infestation. It is also applicable for organic flushing using carbon dioxide through the GHF inlet port.



5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.

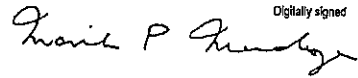
In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.91, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-476	

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)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Philippines-European Free Trade Association Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
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.



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 215-2023

MEMORANDUM

MASTER COPY
fmrb

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 : 28 July 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 21 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-102	"NON-TEMPERED GLASS"	7005.29.20	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 15% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem PH-EFTA FTA (CHE/LIE) - Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – 7% ad valorem*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 215-2023 p. 2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-103	"TEMPERED GLASS"	7007.19.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – Zero*
23-290	"CONDURA COMBI TWO DOOR CHILLER FREEZER, MODEL: CHC320MNI"	8418.10.39	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-360	"SKINTACT® ECG ELECTRODES"	9018.11.00	MFN - Zero
23-361	"UNITED ZINKO 8000"	2817.00.10	MFN – 5% ad valorem
23-372	"ENRADIN® F-80"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-373	"ENRADIN® F-40"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-390	"CHLORTETRACYCLINE HYDROCHLORIDE 15%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-417	"UNITED UNICOSIL 50%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-420	"UNITED UNIFERIN 93%"	2917.19.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-430	"UNITED MS 9800 98%"	2833.29.90	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-431	"UNITED SSEL 9800"	2842.90.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-432	"UNITED UNICALMIN 98%"	2918.11.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 215-2023 p.3

MASTER COPY

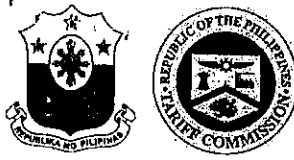
TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-434	"UNITED NCMDMAX 9900"	2936.29.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-435	"UNITED SB 9000"	2836.30.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-436	"UNITED UNICORVIT 97.5%"	2936.27.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-438	"UNITED KROZYMAX PD 95%"	2941.10.11	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-439	"UNITED EXCEDRIN 98%"	2924.29.30	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-440	"UNITED VB1 MAX 9800"	2936.22.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-470	"NISSAN KICKS E-POWER"	8703.80.98	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – 30% ad valorem AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 215 - 2023 p. 4



MASTER COPY



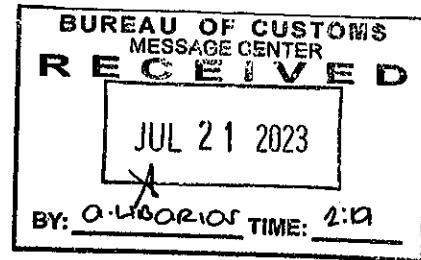
BOC-09-42221

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-060

21 July 2023

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-102, 23-103, 23-290, 23-360, 23-361, 23-372, 23-373, 23-390, 23-417, 23-420, 23-430, 23-431, 23-432, 23-434, 23-435, 23-436, 23-438, 23-439, 23-440 and 23-470, issued by this Commission on 21 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

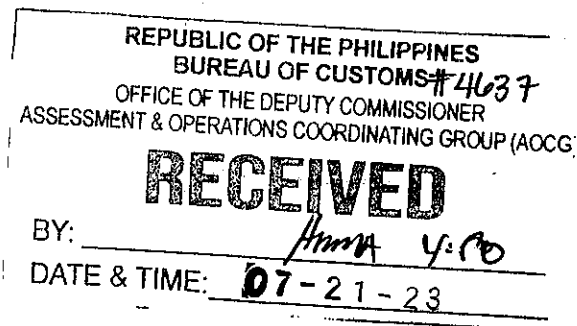
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

7/25
3:50

Encl: As stated

cc: The Secretary
Department of Finance
Manila





AOCG Memo No. 215-2023 p.5

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7005.29.20		23-102
	MFN - 10% ad valorem AANZFTA - 12% ad valorem AHKFTA - 10% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - 7% ad valorem		3
	ATIGA - Zero ACFTA - 15% ad valorem AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem PH-EFTA FTA (ISL) - Zero PJEPA - Zero		DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD						
	“NON-TEMPERED GLASS”						
	<p>Based on the technical specifications, brochures, and other technical information submitted, subject article is a pre-cut sheet of float glass which has not undergone tempering. Intended to be further processed for installation/incorporation in machines and equipment, such as scanners, printers, commercial refrigerators, freezers, and chillers, subject article is available in the following sizes:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Length (mm)</th> <th style="text-align: center;">Width (mm)</th> <th style="text-align: center;">Thickness (mm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">248 to 1,440</td> <td style="text-align: center;">27.9 to 522</td> <td style="text-align: center;">3</td> </tr> </tbody> </table>	Length (mm)	Width (mm)	Thickness (mm)	248 to 1,440	27.9 to 522	3
Length (mm)	Width (mm)	Thickness (mm)					
248 to 1,440	27.9 to 522	3					

5	REASONS FOR CLASSIFICATION
	<p>Heading 70.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers float glass in sheets. Its raw materials are melted in a furnace. The molten glass leaves the furnace and is fed on to a float bath of molten metal. On the float bath, the glass acquires the flatness of a liquid pool and later retains the smooth finish of liquid surfaces. Before it reaches the end of the bath, it is cooled to a temperature at which it is hard enough to be passed over rollers without being marked or distorted. From the float bath the glass moves through an annealing lehr, at the end of which it is cooled and can be cut. This glass is not surface ground or polished: it is perfectly flat as a result of the manufacturing process.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7005.29.20, 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>



mm

AOCG Memo No. 25-2023 p. 6

2	TCC (AR) NO.
23-102	

Free Trade Agreement	Applicable Rates of Duty (% , ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	15	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	7	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7007.19.90		23-103
	MFN - 10% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD
	“TEMPERED GLASS”
	Based on the technical specifications, brochures, and other technical information submitted, subject article is a tempered glass designed for installation/incorporation in machines and equipment, such as refrigerators, freezers, beverage coolers, and toasters. It is imported in sizes as specified by the user/customer.

5	REASONS FOR CLASSIFICATION
	Heading 70.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers safety glass, consisting of toughened (tempered) or laminated glass. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers toughened (tempered) glass. This is, among others, glass obtained by reheating pieces of glass until they are soft but not soft enough to lose their shape. The glass is then cooled rapidly by appropriate processes (thermal-toughened glass). This glass cannot be worked after manufacture because of the internal stresses set up by the processing and is therefore always produced in the shapes and sizes required before tempering.
	In view thereof, subject article is classified under AHTN 2022 subheading 7007.19.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-103	

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
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
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.



MASTER COPY
lmd

AOCG Memo No. 215-2023 p. 9


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 8418.10.39 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-290
		3	DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD								
	"CONDURA COMBI TWO DOOR CHILLER FREEZER, MODEL: CHC320MNI"								
	<p>Based on the technical specifications submitted, subject article is an inverter-type combined refrigerator-freezer equipped with two evaporators for independently cooling the chiller and freezer compartments, which have separate external doors. It is intended for the commercial display and storage of beverages and other chilled products. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Total gross volume</td> <td style="text-align: center;">311 L</td> </tr> <tr> <td>Total net volume</td> <td style="text-align: center;">278 L</td> </tr> <tr> <td>Freezer temperature range (max)</td> <td style="text-align: center;">-12°C</td> </tr> <tr> <td>Refrigerator temperature range</td> <td style="text-align: center;">2°C to 5°C</td> </tr> </table> 	Total gross volume	311 L	Total net volume	278 L	Freezer temperature range (max)	-12°C	Refrigerator temperature range	2°C to 5°C
Total gross volume	311 L								
Total net volume	278 L								
Freezer temperature range (max)	-12°C								
Refrigerator temperature range	2°C to 5°C								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8418.10.39, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.11.00 MFN - Zero		23-360
		3	DATE ISSUED
			21 July 2023

4 DESCRIPTION OF GOOD

“SKINTACT® ECG ELECTRODES”

Based on the catalog and technical specifications submitted, subject articles are single-use, electrocardiograph (ECG) electrodes (conductive pads) designed for use with ECG machines. These generally consist of a stainless steel or carbon stud, label, backing, acrylate adhesive, sensor, polyurethane sponge, liquid gel/solid adhesive gel, and a release liner. During the ECG test, subject articles are placed on the chest area of the patient where they pick up electrical signals from the heart, which are monitored and recorded by the ECG machine and for interpretation by a medical professional. Subject articles are packed in pouches or in boxes.

5 REASONS FOR CLASSIFICATION

Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc., among others, other electro-medical apparatus. This heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes, other than X ray, etc., apparatus of heading 90.22. This group includes electro diagnostic apparatus, which include, electro cardiographs (apparatus which, by means of currents produced by contractions of the cardiac muscle, record heart movements as electrocardiograms).

Further, subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.

In view thereof, subject articles are classified under AHTN 2022 subheading 9018.11.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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

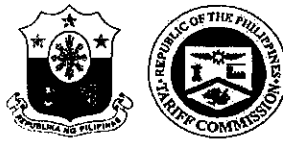
FOR THE COMMISSION

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 2817.00.10 MFN - 5% ad valorem		23-361
		3	DATE ISSUED
			21 July 2023

4 DESCRIPTION OF GOOD

“UNITED ZINKO 8000”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, and product specifications submitted, subject article is a white to yellowish powder composed of 80% (with water) to 100% zinc oxide. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to swine and poultry feeds at a rate of 5 to 50 g per ton of feed, for the prevention of parakeratosis in swine and for normal growth, enhancement of feather development, and improvement of egg production and hatchability in poultry.

5 REASONS FOR CLASSIFICATION

Heading 28.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, zinc oxide. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that zinc oxide (zinc white) (ZnO) is obtained by burning zinc vapour with oxygen from air. The zinc vapour is obtained by vaporising metallic zinc (indirect or French process) or by the reduction of oxidic zinc raw materials like zinc ores (roasted blende, calamine - heading 26.08) with carbon (direct or American process). In these processes, the oxide is collected in bag houses or chambers forming deposits of increasingly pure oxides. In the wet process, zinc is leached from zinc containing raw materials and then precipitated as zinc hydroxide or carbonate. The precipitate is filtered, washed, dried and calcinated to ZnO. Zinc oxide is a fine white powder which turns yellow on heating. It is of amphoteric nature, soluble in acids and alkalis.

In view thereof, subject article is classified under AHTN 2022 subheading 2817.00.10, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-372
		3	DATE ISSUED
			21 July 2023

4 DESCRIPTION OF GOOD

“ENRADIN® F-80”

Based on the product brochure; chemical, pharmaceutical, and biological documentation; manufacturing process flowchart; and photograph of the packaging submitted, subject article is an antibacterial/anti-infective feed premix powder containing 80 grams of enramycin hydrochloride (active ingredient) per 1,000 grams of feed premix. It is indicated for the prevention of infections caused by *Clostridium perfringens* in poultry. Packed in 20-kg bags, subject article is administered by mixing with feeds at a dosage of 63 to 125 grams per ton of feed, depending on the animals' (broiler chickens, layers, and breeder pullet) condition.

5 REASONS FOR CLASSIFICATION

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

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

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

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

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





MASTER COPY
hmo

AOCG Memo No. 215-2023 p. 13

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>AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-373</p> <p>3 DATE ISSUED</p> <p>21 July 2023</p>
---	--

4 | DESCRIPTION OF GOOD

"ENRADIN® F-40"

Based on the product brochure; chemical, pharmaceutical, and biological documentation; manufacturing process flowchart; and photograph of the packaging submitted, subject article is an antibacterial/anti-infective feed premix powder containing 40 grams of enramycin hydrochloride (active ingredient) per 1,000 grams feed premix. It is indicated for the prevention of infections caused by *Clostridium perfringens* in poultry. Packed in 20-kg bags, subject article is administered by mixing with feeds at a dosage of 63 to 125 grams per ton of feed, depending on the animals' (broiler chickens, layers, and breeder pullets) condition.

5 | REASONS FOR CLASSIFICATION

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

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

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

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

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-390
		3	DATE ISSUED
			21 July 2023

4 DESCRIPTION OF GOOD

“CHLORTETRACYCLINE HYDROCHLORIDE 15%”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is a brown to dark-brown feed-grade antibacterial/anti-infective powder containing 150 g chlortetracycline hydrochloride (as active ingredient) and residue of fermentation (as carrier). It has a bacteriostatic effect against both gram-positive and gram-negative bacteria including *Mycoplasma*, *Chlamydia*, *Rickettsia*, *Tubercle bacillus*, and virus. It is also used for the prevention and treatment of dysentery, enteritis, pneumonia, typhoid, paratyphoid, and cholera, among others, in poultry and livestock. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at different dosages for a period of three to seven days.

5 REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
 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 ACFTA - Zero RCEP - Zero		23-417
		3	DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD
	“UNITED UNICOSIL 50%”
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product label, product specifications, and photograph of the packaging submitted, and on available information on the Web, subject article is a nutrient-enriched feed premix. It is in the form of a white powder composed of choline chloride (an essential dietary amine used to maintain health and accelerate animal growth) and silica (carrier). Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to poultry and swine feeds at a rate of 450 to 700 grams per ton of feed.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making the complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p 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 2917.19.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-420
		3	DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD
	<p>“UNITED UNIFERIN 93%”</p> <p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product label, and photograph of the packaging submitted, subject article is pure ferrous fumarate, the iron (II) salt of fumaric acid, which is a dicarboxylic acid. It is in the form of an orange-red or brown-red powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to finished feeds, at a rate of 80 mg per kilogram of feed, for the prevention and treatment of iron deficiency or anemia in poultry. It has the following chemical structure:</p> <div style="text-align: center;"> $\text{Fe}^{2+} \left[\begin{array}{c} \text{O} \\ \parallel \\ \text{C} - \text{CH} = \text{CH} - \text{C} \\ \parallel \quad \quad \quad \parallel \\ \text{O} \quad \quad \quad \text{O} \end{array} \right]$ </div>

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 29.17 of the AHTN 2022 covers, among others, polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, acyclic polycarboxylic acids and their esters, salts and derivatives.

In view thereof, subject article is classified under AHTN 2022 subheading 2917.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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

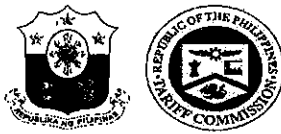
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2833.29.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-430
		3	DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD
	“UNITED MS 9800 98%”
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure feed-grade manganese sulfate monohydrate (MnSO₄·H₂O) in the form of a pale pink crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to poultry feeds at a rate of 80 mg per ton of feed for three to five days, for the prevention of manganese deficiency in poultry.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1(a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Furthermore, Note 5 to Chapter 28 states that headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.</p> <p>Heading 28.33 of the AHTN 2022 covers, among others, sulphates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2833.29.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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>





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 2842.90.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-431
		3	DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD
	<p>"UNITED SSEL 9800"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure feed-grade sodium selenite in the form of a white powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to poultry, cattle, swine, and sheep feeds at a rate of 80 to 200 grams per ton of finished feed, for the treatment of selenium deficiency, and to promote growth and production performance.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1(a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.42 of the AHTN 2022 covers other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes salts of non-metal inorganic acids or peroxyacids not specified elsewhere. Examples of these salts includes the salts of selenium acids: selenides, selenites, selenates. These include sodium selenite, which is used for giving glass a red tint, or for masking its greenish hue.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2842.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <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>





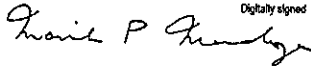
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 2918.11.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-432
		3	DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD
	<p>"UNITED UNICALMIN 98%"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure calcium lactate, a calcium salt of lactic acid, in the form of a white powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to poultry feeds at a rate of 200 grams per ton of feed, for three to five days, for the prevention and treatment of calcium lactate deficiency in poultry.</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 compounds, whether or not containing impurities.</p> <p>Heading 29.18 of the AHTN 2022 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function ($-\text{CH}_2\text{OH}$, $>\text{CHOH}$ or $\geq\text{COH}$) and the acid function ($-\text{COOH}$). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc. The main alcohol acids include lactic acid ($\text{CH}_3\text{CH}(\text{OH})\text{COOH}$). Prepared by fermenting glucose or previously inverted cane-sugar with lactic ferment. Very hygroscopic crystalline masses, or a dense, syrupy liquid, colourless or faintly yellow. Used in medicine, for dyeing and for delimiting hides. This heading includes lactic acid whether industrial, commercial or pharmaceutical. The industrial acid ranges from yellow to brown in colour and has a disagreeable, very acid odour. The commercial or pharmaceutical acids usually contain 75 % or more of lactic acid. The main salts are calcium (used in medicine), strontium, magnesium, zinc, antimony, iron and bismuth lactates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2918.11.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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 2936.29.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-434
		3	DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD
	"UNITED NCMDMAX 9900" Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure feed-grade niacinamide in the form of a white crystalline powder. It is to be added to animal feeds at a rate of 20 to 35 milligrams per kilogram of feed for swine, at 25 to 60 milligrams per kilogram of feed for poultry, and at 1 to 1.5 grams per kilogram of feed for cattle, for the prevention and treatment of niacin deficiency. Subject article is packed in 10-kg, 15-kg, 20-kg and 25-kg bags, drums, and cartons.

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 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamin PP (also known as nicotinic acid and nicotinamide, or Vitamin B₃) and derivatives thereof used primarily as vitamins. Vitamin PP is the anti-pellagra vitamin essential for growth, oxidations, cellular respiration, protein and carbohydrate metabolism. It includes nicotinamide (INN) (nicotinic acid amide, niacinamide). Sources, properties and uses as the nicotinic acid. Obtained synthetically. Soluble in water and stable to heat.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.29.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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 2836.30.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-435
		3	DATE ISSUED
			21 July 2023

4 DESCRIPTION OF GOOD

“UNITED SB 9000”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is feed-grade sodium bicarbonate in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to cattle and sheep feeds at a rate of 40 to 120 grams per ton of finished feed for the treatment of metabolic acidosis.

5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.36 of the AHTN 2022 covers, among others, carbonates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, carbonates (neutral carbonates, hydrogencarbonates or bicarbonates, basic carbonates) - metal salts of the non-isolated carbonic acid (H₂CO₃), whose anhydride (CO₂) falls in heading 28.11. This group includes sodium hydrogencarbonate (acid carbonate, sodium bicarbonate) (NaHCO₃). Usually a crystalline powder or white crystals, soluble in water, especially when hot, and liable to deteriorate in a humid atmosphere. Used in medicine (for treating gravel); for manufacturing digestive tablets and aerated beverages; in the preparation of baking powders; in the porcelain industry, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2836.30.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	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		23-436
		3	DATE ISSUED
			21 July 2023

4 DESCRIPTION OF GOOD

“UNITED UNICORVIT 97.5%”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is a coated ascorbic acid in the form of a white or almost white granular powder. It is administered to horses, calves, swine, dogs, cats, rabbit, poultry, and fish by adding to feeds at a rate of 60 to 600 mg per kilogram of animal feed to enhance collagen synthesis (wound healing) and blood clotting. Subject article is to be imported in cartons, bags, and drums with net weights of 10 kg, 15 kg, 20 kg, and 25 kg.

5 REASONS FOR CLASSIFICATION

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

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

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



AOCG Memo No. 215-2023 P. 23

2	TCC (AR) NO.
23-436	

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


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 2941.10.11 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-438
		3	DATE ISSUED
			21 July 2023

4 DESCRIPTION OF GOOD

“UNITED KROZYMAY PD 95%”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure amoxicillin trihydrate in the form of a white to almost-white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg non-sterile drums/containers, subject article is to be added to swine and poultry feeds at a rate of 1 to 2 kg per ton of finished feed for five to seven days, for the treatment of infections caused by gram-positive and gram-negative bacteria in the alimentary, respiratory and urogenital tracts; coli-mastitis; and secondary bacterial infections during the course of viral diseases.

5 REASONS FOR CLASSIFICATION

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

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

Furthermore, the HS EN to subheading 2941.10 state that this subheading includes, *inter alia*, ampicillin (INN), amoxicillin (INN) and talampicillin (INN).

In view thereof, subject article is classified under AHTN 2022 subheading 2941.10.11, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

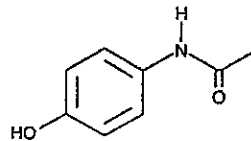
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2924.29.30 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-439
		3	DATE ISSUED
			21 July 2023

4 DESCRIPTION OF GOOD

"UNITED EXCEDRIN 98%"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure paracetamol (also known as acetaminophen) in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg containers, subject article is to be added to swine feeds at various dosages for the symptomatic relief of fever and pain associated with various inflammations, such as arthritis, bursitis, and myositis. It has a carboxamide structure as follows:



5 REASONS FOR CLASSIFICATION

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

Heading 29.24 of the AHTN 2022 covers, among others, carboxamide-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers amide derivatives of carboxylic acids and of carbonic acid (but not amide derivatives of other inorganic acids).

In view thereof, subject article is classified under AHTN 2022 subheading 2924.29.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid 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.





MASTER COPY
fms

AOCG Memo No. 215-2023 / 24

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>AHTN 2936.22.00 MFN - Zero ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-440</p> <p>3 DATE ISSUED</p> <p>21 July 2023</p>
--	--

4 | DESCRIPTION OF GOOD

“UNITED VB1 MAX 9800”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure thiamine mononitrate (C₁₂H₁₇N₅O₄S) in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons/containers, subject article is to be added to poultry and swine feeds at a rate of 1 to 2 mg per kilogram of finished feed as a feed vitamin supplement to prevent vitamin B₁ (thiamine) deficiency.

5 | REASONS FOR CLASSIFICATION

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

Heading 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamin B₁ and derivatives thereof used primarily as vitamins. Vitamin B₁ is the anti-neritic vitamin, essential for the prevention of beri-beri. It is important in carbohydrate metabolism. It is used in the treatment of polyneuritis, gastric disturbances and for the maintenance of good appetite. This vitamin is soluble in water and is not very stable to heat. It includes thiamine mononitrate. White crystalline powder, fairly stable.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.22.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98		23-470
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - 30% ad valorem		
	ATIGA - Zero ACFTA - 30% ad valorem AIFTA - Zero AKFTA - 5% ad valorem	3	DATE ISSUED
			21 July 2023

4	DESCRIPTION OF GOOD														
	“NISSAN KICKS E-POWER”														
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU) front-wheel-drive hybrid electric vehicle. It is fitted with an electric motor which solely drives the wheels and a separate gasoline engine for generating electricity and charging the battery pack, eliminating the need for plug-in charging. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Electric Motor</td> <td>AC Synchronous Motor (EM47)</td> </tr> <tr> <td>Battery Type</td> <td>Lithium-ion</td> </tr> <tr> <td>Engine displacement (cc)</td> <td>1,198</td> </tr> <tr> <td>Fuel Tank capacity (L)</td> <td>41</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,300 x 1,760 x 1,615</td> </tr> <tr> <td>Curb Weight (kg)</td> <td>1,343 - 1,359</td> </tr> <tr> <td>Seating Capacity</td> <td>5 persons</td> </tr> </table>	Electric Motor	AC Synchronous Motor (EM47)	Battery Type	Lithium-ion	Engine displacement (cc)	1,198	Fuel Tank capacity (L)	41	Overall Dimension (LxWxH) (mm)	4,300 x 1,760 x 1,615	Curb Weight (kg)	1,343 - 1,359	Seating Capacity	5 persons
Electric Motor	AC Synchronous Motor (EM47)														
Battery Type	Lithium-ion														
Engine displacement (cc)	1,198														
Fuel Tank capacity (L)	41														
Overall Dimension (LxWxH) (mm)	4,300 x 1,760 x 1,615														
Curb Weight (kg)	1,343 - 1,359														
Seating Capacity	5 persons														



5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p>



2	TCC (AR) NO.
23-470	

In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero 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)	30	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)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	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. 216-2023

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

MEMORANDUM

MASTER COPY
hm

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 : 31 July 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 27 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-319	"GRAINPRO® COLLAPSIBLE DRYER CASE II-75 (CDC II-75)"	6307.90.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – Zero*
23-445	"DXN® OOLONG TEA POWDER"	0902.30.10	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCC Memo No. 216-2023 p-2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-456	"DXN CIN-G"	2106.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 7% ad valorem AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-463	"KETCHUP CONC N OS"	3302.10.30	MFN – 1% ad valorem
23-477	"GRAINPRO® COCOON LITE™ - GHF"	3926.90.91	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 1% ad valorem AHKFTA – 1% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEP A – Zero* RCEP – Zero*
23-487	"UNITED VETPROLIN 82.5%"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY



BOC-09-42320

AOCG Memo No. 216-2023 p. 3

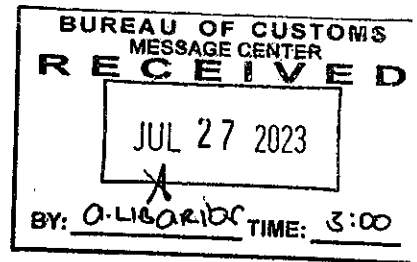
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-063

27 July 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. 23-319, 23-445, 23-456, 23-463, 23-477, and 23-487, issued by this Commission on 27 July 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

7/31
8:30

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 #4835

BY: *[Signature]*
DATE & TIME: 07-28-23



27 JUL 2023



AOCG Memo No. 216-2023 p. 4

MASTER COPY *mm*

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 6307.90.90</p> <p>MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero</p> <p>ATIGA - Zero ACFTA - Zero AFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero</p>	23-319
	3 DATE ISSUED
27 July 2023	
4 DESCRIPTION OF GOOD	
<p style="text-align: center;">“GRAINPRO® COLLAPSIBLE DRYER CASE II-75 (CDC II-75)”</p> <p>Based on the product brochure and technical specifications submitted, subject article is a portable dryer intended for drying agricultural commodities using solar energy. It consists of a black woven coated polyethylene drying floor with inflatable side walls, pulling straps, flap cover, and heavy-duty zip fastener. The inflatable sidewalls are designed to protect the commodity from spillage. During night time or in case of rain, the dryer case can be folded, with the flap cover and zip fastener preventing the entry of water or moisture. Subject article has a drying area of 75 m² and is supplied with a foot pump, cloth duct tape, and instruction manual.</p>	
5 REASONS FOR CLASSIFICATION	
<p>Heading 63.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6307.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable preferential rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	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
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
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.



MASTER COPY
mrb

AOCG Memo No. 216-2023 p.6

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 0902.30.10 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-445</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">27 July 2023</p>
--	--

<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DXN® OOLONG TEA POWDER”</p> <p>Based on the product information sheet, finished good specifications, product ingredient declaration, and product label submitted, subject article is a 100% Oolong tea made from the leaves of <i>Camellia sinensis</i>. It is in the form of a moss green powder packed in 30-g bottles. Subject article can be served as a drink or used as an ingredient for culinary and baking purposes.</p>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 09.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers the different varieties of tea derived from the plants of the botanical genus <i>Thea</i> (<i>Camellia</i>). The heading also includes partly fermented tea (e.g., Oolong tea).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0902.30.10, 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) 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><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>

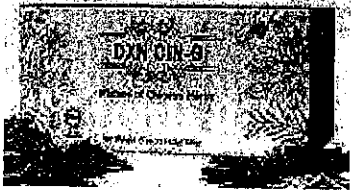




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 2106.90.99		23-456
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 7% ad valorem AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			27 July 2023

4	DESCRIPTION OF GOOD
	"DXN CIN-G"
	<p>Based on the product information sheet, manufacturing process flowcharts, product ingredients declaration, and product label submitted, subject article is a mixture of dried, cut or pieces of herbs and spices (kudzu root, white peony root, <i>Millettia dielsiana</i>, Chinese cassia, liquorice, clematis root, and large-leaf gentian root). Packed in cardboard boxes containing five pieces of 60-g foil packs, subject article is cooked for 20 minutes in 900 mL water before consumption as an herbal soup.</p>
	

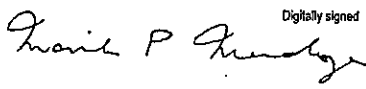
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal "teas", (e.g., those having laxative, purgative, diuretic or carminative properties), including products which are claimed to offer relief from ailments or contribute to general health and well-being.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-456	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	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.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem		23-463
		3	DATE ISSUED
			27 July 2023

4	DESCRIPTION OF GOOD
	“KETCHUP CONC N OS”
	<p>Based on the quality assurance and safety data sheets, and photograph of the packaging submitted, subject article is a mixture consisting of spices extractives, vegetable extractives, and sunflower oil, in the form of a clear yellow liquid with a strong characteristic odour. Packed in 18-kg high-density polyethylene (HDPE) pails, subject article is used as a flavouring in the manufacture of ketchup and ketchup blends.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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 3926.90.91		23-477
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - 1% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - 1% ad valorem AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			27 July 2023

4 DESCRIPTION OF GOOD

“GRAINPRO® COCOON LITE™ - GHF”

Based on the product information sheet, product brochure, and photograph of the product submitted, subject article is a lightweight indoor storage system for agricultural commodities. It is in the form of a white container made of cross-laminated low-density polyethylene (LDPE) with barrier. It also has flange and patch assemblies, polyethylene (PE) hermetic zipper, flexible inlet, inverted pocket, inspection port, and gas hermetic fumigation (GHF) inlet and outlet ports. With a capacity ranging from 5 to 300 metric tons (based on weight of wheat), subject article is designed for insecticide-free fumigation, specifically carbon dioxide (CO₂) fumigation flushing through the GHF inlet port, to immediately control any infestation and promote safe storage of maize, paddy, or other grains.



5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.

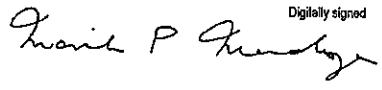
In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.91, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-477	

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)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Philippines-European Free Trade Association Trade Agreement (Switzerland/Liechtenstein) (PH-EFTA FTA (CHE/LIE))	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Iceland) (PH-EFTA FTA (ISL))	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Norway) (PH-EFTA FTA (NOR))	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
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.



MASTER COPY

ACCG Memo No. 216-2023 p.12

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-487
		3	DATE ISSUED
			27 July 2023

4 DESCRIPTION OF GOOD

“UNITED VETPROLIN 82.5%”

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of packaging submitted, subject article is pure lincomycin hydrochloride in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine and poultry feeds at a dosage of 7 mg per kilogram of animal body weight, for five to seven days (twice a day), for the treatment of infections caused by microorganisms susceptible to lincomycin, such as *Mycoplasma pneumoniae*, swine dysentery, and enteritis associated with *E. coli* and *Salmonella*.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 2941.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM


INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 218-2023
MEMORANDUM

MASTER COPY
hms

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 : 08 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 02 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-498	"HEPROFIT®"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-501	"GINGERTOL®"	2309.90.20	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).**



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 218-2023 p-2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-502	"VITA STRESS®"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-503	"DUOKO®"	3004.20.91	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-504	"IMUSTIM®"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-505	"BROILER STIMULANT"	2309.90.20	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



MASTER COPY



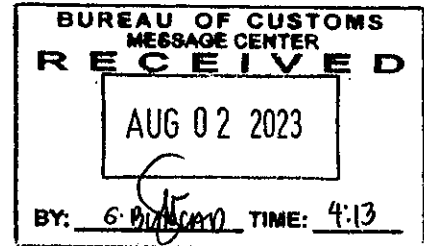
BOC-09-42470

AOCG Memo No. 218-2023 p. 3

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-065

02 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-498, 23-501, 23-502, 23-503, 23-504, and 23-505, issued by this Commission on 02 August 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

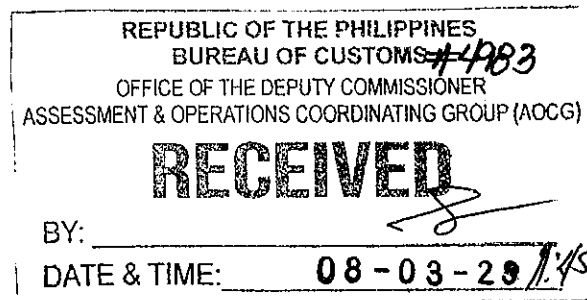
Very truly yours,

MariLou P. Mendoza Digitally signed

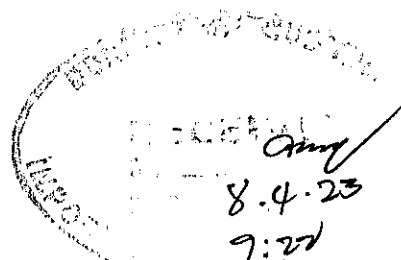
MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



BY: _____
DATE & TIME: 08-03-2023 11:45



02 AUG 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 2309.90.20	23-498
MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3 DATE ISSUED
ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	02 August 2023

4 | DESCRIPTION OF GOOD

"HEPROFIT®"

Based on the product specifications, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and certificate of analysis submitted, subject article is an herbal supplement in the form of a brown suspension containing 100 g Neem extract per 1 liter of purified water. Packed in 100-mL, 250-mL, 500-mL, and 1-L high density polyethylene (HDPE) bottles, subject article is added to drinking water of poultry for three consecutive days per week for three weeks to help protect liver cells from damage. It is also safe for long term daily consumption.



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

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



hmt

2	TCC (AR) NO.
23-498	

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		23-501
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			02 August 2023

4 DESCRIPTION OF GOOD

“GINGERTOL®”

Based on the product specifications, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, certificate of analysis, unit dose and batch formulation, product leaflet, and product label submitted, subject article is a liquid supplement in the form of a brownish-yellow solution. It consists of sorbitol, red ginger extract, and excipients. Packed in 100-mL, 250-mL, and 1-L high-density polyethylene (HDPE) bottles, subject article is mixed at a dosage of 2 mL per liter of drinking water to help restore the energy of poultry.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognizable under a microscope.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero 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.
23-501	

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

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

FOR THE COMMISSION

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.



MASTER COPY
hmb

AOCG Memo No. 218-2023 p. 8

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2309.90.20</p> <p>MFN - Zero ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>			23-502
		3	DATE ISSUED
		02 August 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“VITA STRESS®”</p> <p>Based on the product specifications, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, certificate of analysis, and batch formulation submitted, subject article is a blend of vitamins (vitamins A, B₁, B₂, B₆, B₁₂, C, D₃, E, and K₃) and electrolytes in the form of a water-soluble free-flowing orange-yellow powder. Packed in 5-g, 10-g, 50-g, 100-g, and 250-g sachet in boxes; and in 1-kg and 20-kg bags, subject article is added to drinking water of poultry to reduce stress, support treatment of infectious disease, and overcome vitamin deficiencies.</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 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>	

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

Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960

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

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



CERTIFICATE NUMBER:
SGP000388Q

2	TCC (AR) NO.
23-502	

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.



MASTER COPY
fms

AOCG Memo No. 218-2023 p. 10

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 3004.20.91</p> <p>MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	23-503
	3 DATE ISSUED
	02 August 2023

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“DUOKO®”</p> <p>Based on the product specifications, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, certificate of analysis, unit dose and batch formulation, and product label submitted, subject article is an antibacterial preparation in the form of a water-soluble, pale pink powder. It contains 160 g sulfadiazine and 32 g trimethoprim per kilogram of the powder. Packed in 5-g, 10-g, 50-g, and 100-g sachets, subject article is added to drinking water of poultry at a dosage of 1 gram per 1 to 2 liters of drinking water, for three to five consecutive days, for the prevention and treatment of diseases against bacteria and mycoplasma, such as coryza and coccidiosis, fowl cholera, chronic respiratory disease (CRD), pullorum, and colibacillosis.</p>

5 REASONS FOR CLASSIFICATION
<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.91, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



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

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

FOR THE COMMISSION

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 2309.90.20		23-504
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		3
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		DATE ISSUED
			02 August 2023

4	DESCRIPTION OF GOOD
	"IMUSTIM®"
	<p>Based on the product specifications, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, certificate of analysis, and batch formulation submitted, subject article is an herbal supplement in the form of a blackish-brown suspension. It is composed of <i>Andrographis paniculata</i> extract and purified water. Packed in 100-mL, 250-mL, 500-mL, and 1-L high density polyethylene (HDPE) bottles, subject article is mixed at a dosage of 0.5 to 1 mL per 2 liters of drinking water, for three consecutive days before and after vaccination period or for five consecutive days, to stimulate the immune system, enhance appetite, and help restore the health of poultry.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognizable under a microscope.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero 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.
	23-504

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.



MASTER COPY
fms

AOCG Memo No. 218-2023 p-14

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 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		<table border="1"> <tr> <td data-bbox="1040 416 1094 488">2</td> <td data-bbox="1094 416 1375 488">TCC (AR) NO. 23-505</td> </tr> <tr> <td data-bbox="1040 488 1094 524">3</td> <td data-bbox="1094 488 1375 524">DATE ISSUED 02 August 2023</td> </tr> </table>	2	TCC (AR) NO. 23-505	3	DATE ISSUED 02 August 2023
MFN - Zero	ATIGA - Zero														
AANZFTA - Zero	ACFTA - Zero														
AHKFTA - Zero	AIFTA - Zero														
AJCEPA - Zero	AKFTA - Zero														
RCEP - Zero															
2	TCC (AR) NO. 23-505														
3	DATE ISSUED 02 August 2023														

4 | **DESCRIPTION OF GOOD**

“BROILER STIMULANT”

Based on the product specifications, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and certificate of analysis submitted, subject article is a blend of vitamins (vitamins A, B₁, B₂, B₆, B₁₂, C, D₃, E, and K), amino acids, and traces of minerals, in the form of a water-soluble pale-brown powder with a little pink spot. Packed in 5-g, 10-g, 50-g, 100-g, and 250-g sachets in boxes; and in 1-kg, and 20-kg bags, subject article is added to drinking water of broilers to promote better growth, increase meat yield and resistance to stress and diseases, and improve overall animal performance and feed efficiency.

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 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.
23-505	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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. 219-2023

MEMORANDUM

MASTER COPY
fms

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 : 08 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 28 July 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-285	"GIVAUDAN BELL PEPPER BELL FLAVOR"	3302.10.30	MFN – 1% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
23-286	"GIVAUDAN HONEY FLAVOR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-287	"GIVAUDAN MAPLE FLAVOUR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 219-2023 p. 2

MASTER COPY *mmr*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-318	"GRAINPRO® COLLAPSIBLE DRYER CASE II-44 (CDC II-44)"	6307.90.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA – (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJCEPA – Zero* RCEP – Zero*
23-387	"DXN® VINAIGRETTE"	2209.00.00	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA - 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-408	"VITALAMINO FORTE"	2309.90.20	MFN - Zero
23-443	"DXN® GEGEN PLUS 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*
23-444	"DXN® FLORATHEMUM"	1211.90.17	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-446	"DXN® JUJUBE FRUITS CHINESE RED DATES"	0804.10.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

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

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

South Harbor, Gate 3, Port Area, Manila 1099

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 219-2023 p. 3

MASTER COPY *hmd*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-447	"DXN® ROS L POWDER"	1211.90.17	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-448	"DXN® ZHI YOBITE"	0403.20.91	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA -7% ad valorem* RCEP – Zero*
23-464	"LEE KUM KEE FINE SHRIMP SAUCE"	2103.90.21	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-474	"GRAINPRO® GRAINSAFE™ BAG – 1.0 GHF"	3926.90.91	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 1% ad valorem AHKFTA – 1% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEP A – Zero* RCEP – Zero*
23-475	"GRAINPRO® FIBC HERMETIC POUCH™ - GHF"	3926.90.91	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 1% ad valorem AHKFTA – 1% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEP A – Zero* RCEP – Zero*

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

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

South Harbor, Gate 3, Port Area, Manila 1099

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 219-2023 p. 4

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-497	"NEO MEDITRIL-I® (ENROFLOXACIN)"	3004.20.99	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-499	"DOCTRIL® (ENROFLOXACIN)"	3004.20.91	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY
BOC-09-42361 *humb*

AOCG Memo No. 219-2023 p-5

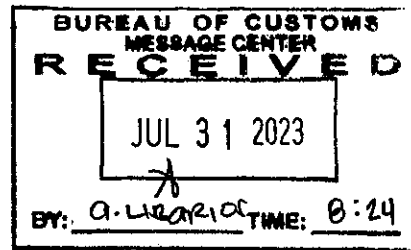
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-064

28 July 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

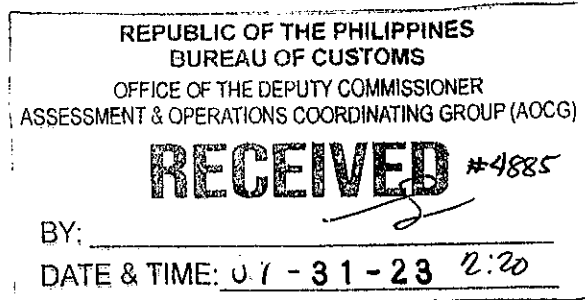
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 16 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-285, 23-286, 23-287, 23-318, 23-387, 23-408, 23-443, 23-444, 23-446, 23-447, 23-448, 23-464, 23-474, 23-475, 23-497, and 23-499, issued by this Commission on 28 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

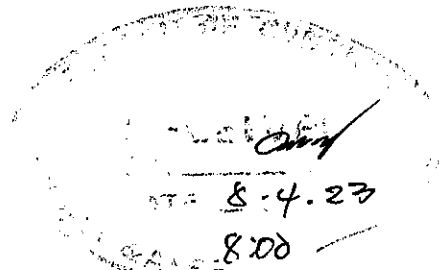
MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



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

31 JUL 2023





MASTER COPY
hmm

AOCG Memo No. 219-2023 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 3302.10.30 MFN - 1% ad valorem PH-EFTA FTA (CHE/LIE) - Zero</p>		23-285	
		3	DATE ISSUED
		28 July 2023	

4	DESCRIPTION OF GOOD
<p>"GIVAUDAN BELL PEPPER BELL FLAVOR"</p> <p>Based on the product composition, manufacturing process flow diagram, certificate of analysis, technical and safety data sheets, photograph of the packaging, and sample submitted, subject article is an almost white to pale beige powder with a fresh, green vegetable taste. It is composed of potato maltodextrin, acacia gum, natural flavouring and nature-identical flavouring substances, and flavouring preparation. Packed in 10-kg boxes, subject article is used as a flavouring in the manufacture of dry sauces and soups, processed meats and sausages, and other savory products.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p 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>	





MASTER COPY
jmm

ADDSG Memo No. 219-2023 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 3302.10.30</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		23-286	
		3	DATE ISSUED
		28 July 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“GIVAUDAN HONEY FLAVOR”</p> <p>Based on the certificate of analysis, technical data sheet, product ingredients listing, production process flowchart, product label, photograph of the product, and sample submitted, subject article is a flavouring preparation based on a mixture of odoriferous substances. It is in the form of a clear, yellowish to pale-yellow viscous liquid with a sweet and spicy taste. It is composed of propylene glycol, triacetin, nature-identical flavouring substances, flavouring preparations, and natural flavouring substances. Packed in 25-kg jerrycans, subject article is used as an ingredient in confectionery, concentrated syrups, tea, and yoghurt drinks, among others.</p>	

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



2	TCC (AR) NO.
	23-286

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.



MASTER COPY
hmt

AOCG Memo No. 219-2023 p. 9

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 3302.10.30</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	23-287			
	<table border="1"> <tr> <td data-bbox="1074 589 1134 629">3</td> <td data-bbox="1134 589 1485 629">DATE ISSUED</td> </tr> <tr> <td colspan="2" data-bbox="1074 629 1485 840" style="text-align: center;">28 July 2023</td> </tr> </table>	3	DATE ISSUED	28 July 2023
3	DATE ISSUED			
28 July 2023				

4 | **DESCRIPTION OF GOOD**

“GIVAUDAN MAPLE FLAVOUR”

Based on the technical and safety data sheets, ingredients listing, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a flavouring preparation based on a mixture of odoriferous substances. It is in the form of an opaque, dark brown to blackish-brown, viscous liquid with a sweet taste. It is composed of invert sugar, caramel colour, propylene glycol, water, citric acid, nature-identical flavouring substances, natural flavouring substances, and flavouring preparations. Packed in 25-kg jerrycans, subject article is used as an ingredient in confectionery, baked goods, and milk drinks, among others.

5 | **REASONS FOR CLASSIFICATION**

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

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



AOCG Memo No. 219-2023 p. 10

2	TCC (AR) NO.
23-287	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 6307.90.90</p> <p>MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero</p> <p>ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero</p>	2 TCC (AR) NO. <p style="text-align: center;">23-318</p> 3 DATE ISSUED <p style="text-align: center;">28 July 2023</p>
4 DESCRIPTION OF GOOD <p style="text-align: center;">“GRAINPRO® COLLAPSIBLE DRYER CASE II-44 (CDC II-44)”</p> <p>Based on the product brochure and technical specifications submitted, subject article is a portable dryer intended for drying agricultural commodities using solar energy. It consists of a black woven coated polyethylene drying floor with inflatable side walls, pulling straps, flap cover, and heavy-duty zip fastener. The inflatable sidewalls are designed to protect the commodity from spillage. During night time or in case of rain, the dryer case can be folded, with the flap cover and zip fastener preventing the entry of water or moisture. Subject article has a drying area of 44 m² and is supplied with a foot pump, cloth duct tape, and instruction manual.</p>	
5 REASONS FOR CLASSIFICATION <p>Heading 63.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6307.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable preferential rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	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
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
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.



MASTER COPY
hmt

AOCG Memo No. 219-2023 p-13

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 2209.00.00</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>		3	DATE ISSUED
		23-387	
		28 July 2023	

4 DESCRIPTION OF GOOD

“DXN® VINAIGRETTE”

Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is a rice vinegar flavoured with *Ganoderma lucidum*. It is in the form of a dark-brown liquid packed in 285-mL and 700-mL bottles. Subject article is consumed as a food supplement drink after diluting 30 mL of the product with 200 mL of water and adding fruit enzyme or honey to taste.

5 REASONS FOR CLASSIFICATION

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 the heading includes varieties of vinegar, distinguished according to their origin, among others, vinegar obtained from cereal grains, molasses, hydrolysed potatoes, lactoserum, etc.

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 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.
23-387	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-408
		3	DATE ISSUED
			28 July 2023

4 DESCRIPTION OF GOOD**"VITALAMINO FORTE"**

Based on the brochure, product specifications, certificate of formulation, certificate of analysis, 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. It is composed of vitamins (Vitamin A, Vitamin D₃, Vitamin E, Vitamin B₁, and Vitamin B₂, among others), minerals (sodium propionate, sodium chloride, magnesium sulphate, and manganese sulphate, among others), and amino acids (glutamic acid, alanine, arginine, and cystine, among others). Packed in 1-L and 5-L high-density polyethylene (HDPE) bottles, subject article is added in various dosages to the drinking water of swine, poultry, ovines, and bovines, to improve Feed Conversion Rate (FCR) and immunity, and minimize stress caused by medication, vaccination, diseases, transport, extreme temperature or weather changes, moulting, and peak laying periods, among others.

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. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

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

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

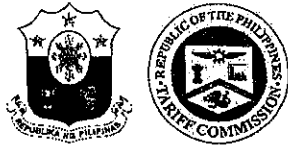
FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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 2106.90.72		23-443
	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		28 July 2023

4 DESCRIPTION OF GOOD

“DXN® GEGEN PLUS CAPSULE”

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a food supplement in the form of a light-brown powder containing *Pueraria lobata* (Gegen), *Paeonia lactiflora*, *Spatholobus suberectus*, and *Cinnamomum cassia*, contained in a transparent capsule. Packed in plastic bottles containing 30 or 90 pieces of 350-mg capsules, subject article is recommended to be taken at three capsules per day for the maintenance of general health.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this 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 preferential rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-443	

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

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.

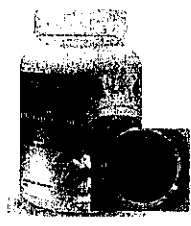


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 1211.90.17		23-444
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			28 July 2023

4	DESCRIPTION OF GOOD
	<p>“DXN® FLORATHEMUM”</p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowcharts, product ingredient declaration, product label, and photograph of the product submitted, subject article is an herbal tea made from 100% dried wild chrysanthemum. It has a slightly sweet taste and is produced by sun drying washed chrysanthemum plants, followed by cutting and machine drying. Packed in 60-g white plastic bottles, 3 g (three scoops) of subject article is to be soaked in 200 mL of hot water for three to five minutes prior to its consumption as tea.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 12.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here.</p> <p>Certain plants or parts of plants (including seeds or fruits) of this heading may be put up (e.g., in sachets) for making herbal infusions or herbal “teas”. Such products consisting of plants or parts of plants (including seeds or fruits) of a single species (e.g., peppermint “tea”) remain classified in this heading.</p> <p>Further, while the term “medicaments” within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term “pharmacy” has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents).</p>



In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.17, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

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.



MASTER COPY *hmb*

AOCG Memo No. 219-2023 p 20

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>AHTN 0804.10.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-446</p> <p>3 DATE ISSUED</p> <p>28 July 2023</p>
---	--

<p>4 DESCRIPTION OF GOOD</p> <p>"DXN® JUJUBE FRUITS CHINESE RED DATES"</p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowcharts, product ingredient declaration, and product label submitted, subject articles are dried seedless jujubes (red dates) packed in 300-g sachets. These can be consumed directly or added to food preparations, such as desserts and soups.</p>

<p>5 REASONS FOR CLASSIFICATION</p> <p>The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 8 state that this Chapter covers fruit, nuts and peel of citrus fruit or melons (including watermelons), generally intended for human consumption (whether as presented or after processing). They may be fresh (including chilled), frozen (whether or not previously cooked by steaming or boiling in water or containing added sweetening matter) or dried (including dehydrated, evaporated or freeze-dried), among others. The Chapter also includes dried fruit (e.g., dates and prunes), the exterior of which may be covered with a deposit of dried natural sugar thus giving the fruit an appearance somewhat similar to that of the crystallised fruit of heading 20.06.</p> <p>Heading 08.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 0804.10.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> Digitally signed 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 1211.90.17		23-447
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		28 July 2023

4 DESCRIPTION OF GOOD

“DXN® ROS L POWDER”

Based on the product information sheet, finished good specifications, manufacturing process flowcharts, ingredient declaration, and product label submitted, subject article is a maroon powder produced from grinding the dried calyx of roselle plant (*Hibiscus sabdariffa*), followed by sieving and packing. Packed in 30-g bottles, subject article is recommended to be consumed as a beverage once a day to maintain general health. It is prepared by mixing a half scoop (1.8 g) of the powder with 100 mL of warm water and stirring well thereafter.

5 REASONS FOR CLASSIFICATION

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

Certain plants or parts of plants (including seeds or fruits) of this heading may be put up (e.g., in sachets) for making herbal infusions or herbal “teas”. Such products consisting of plants or parts of plants (including seeds or fruits) of a single species (e.g., peppermint “tea”) remain classified in this heading.

Further, while the term “medicaments” within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term “pharmacy” has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents).

In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.17, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



AOCG Memo No. 219-2023 P. 22

2	TCC (AR) NO.
23-447	

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.



MASTER COPY
hmm

AOCG Memo No. 219-2023 P. 23


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 0403.20.91</p> <table border="0"> <tr> <td>MFN - 7% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - 5% ad valorem</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - 7% ad valorem</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 7% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - 5% ad valorem	AJCEPA - Zero	AKFTA - 7% ad valorem	RCEP - Zero		<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-448</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">28 July 2023</p>
MFN - 7% ad valorem	ATIGA - Zero										
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - Zero	AIFTA - 5% ad valorem										
AJCEPA - Zero	AKFTA - 7% ad valorem										
RCEP - Zero											

<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DXN® ZHI YOBITE”</p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredients declaration, and product label submitted, subject article is a freeze-dried, flavoured yogurt in the form of yellowish cubes. It is produced by fermenting pasteurized full cream milk and fresh milk with yogurt culture, followed by adding Ganoderma extract (flavouring), blast freezing, cube cutting, deep freezing, and vacuum drying. Subject article is packed in 30-g resealable pouches.</p> 
--

<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved.</p> <p>Further, apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-448	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	7	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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 2103.90.21 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-464
		3	DATE ISSUED
			28 July 2023

4	DESCRIPTION OF GOOD
	<p>"LEE KUM KEE FINE SHRIMP SAUCE"</p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photographs of the product submitted, subject article is a faint pink-purple and smooth pasty sauce produced by grinding and mixing ground shrimps and salt, followed by fermentation, and filtering. Packed in 227-g and 340-g glass bottles; and in 1-kg plastic jars, subject article is used in marinating, steaming, or stir-frying.</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>Further, the Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 2103.90.21 state that belachan (also written belacan or blachan) is a condiment prepared from fermented shrimps. It is brownish in colour and normally presented in block form. It has a pungent smell. Belachan is used as an ingredient in many dishes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.21, 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;"><i>Digitally signed</i> </p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.91		23-474
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - 1% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - 1% ad valorem AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			28 July 2023

4	DESCRIPTION OF GOOD
	“GRAINPRO® GRAINSAFE™ BAG - 1.0 GHF”
	<p>Based on the product information sheet, product brochure, and photograph of the product submitted, subject article is a white, gas-tight, waterproof, and ultraviolet (UV)-resistant portable storage bag made of ultra-hermetic polyvinyl chloride (PVC) material with an inlet port for easy fumigation and a zipper system. It is used in storing grains and seeds normally placed at ground level, such as on a concrete pavement or on a pallet. Having a capacity of 1,000 kg (based on wheat), subject article is designed for insecticide-free fumigation, specifically carbon dioxide fumigation flushing through the gas hermetic fumigation (GHF) inlet port, to immediately control any infestation and for the safe storage of durable agricultural commodities, such as barley, oats, and paddy.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.91, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-474	

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)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Philippines-European Free Trade Association Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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

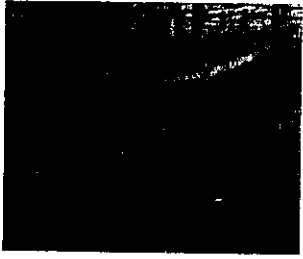


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.91		23-475
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - 1% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - 1% ad valorem AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			28 July 2023

4	DESCRIPTION OF GOOD
	“GRAINPRO® FIBC HERMETIC POUCH™ - GHF”
	<p>Based on the product information sheet, product brochure, and photograph of the product submitted, subject article is a green hermetic pouch made of a lightweight and high strength polyethylene (PE), with a barrier layer, two-track PE zipper, and a gas hermetic fumigation (GHF) inlet port for easy fumigation. It is designed for insecticide-free fumigation, specifically carbon dioxide fumigation flushing through the GHF inlet port, to preserve and protect dry agricultural commodities, such as barley, oats, cashew nuts, and paddy. It eliminates insect infestations while products are in transit, reduces the oxidation of commodities and development of microorganisms, and inhibits and controls mold growth. Available in small and medium sizes with dimensions (LxWxH) of 115 cm x 115 cm x 110 cm and 115 cm x 115 cm x 220 cm, respectively, subject article is designed as an outer liner for flexible intermediate bulk containers (FIBC) or big bags.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.91, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	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)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Philippines-European Free Trade Association Trade Agreement (Switzerland/Liechtenstein) (PH-EFTA FTA (CHE/LIE))	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Iceland) (PH-EFTA FTA (ISL))	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Norway) (PH-EFTA FTA (NOR))	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.20.99		23-497
	MFN - 5% ad valorem		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		28 July 2023
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4 DESCRIPTION OF GOOD**"NEO MEDITRIL-I® (ENROFLOXACIN)"**

Based on the technical specifications of finished product, Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of analysis, product brochure, manufacturing process flowchart, unit dose and batch production formulation, and product label submitted, subject article is an antibacterial sterile, pale yellow solution for injection containing 100 mg of enrofloxacin per mL of solution. It is indicated for the treatment of swine enzootic pneumonia (SEP), *Haemophilus sp.* infection, atrophic rhinitis (AR), pasteurellosis, and digestive disorder in swine; and for the treatment of chronic respiratory diseases (CRD) complex, colibacillosis, coryza, fowl cholera, and other bacterial infection in poultry. Packed in 20 mL or 100 mL Type I clear glass vials, subject article is to be administered via intramuscular injection at a dosage depending on the severity of the animals' disease.

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.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

AOCG Memo No. 219-2023 p. 31

2	TCC (AR) NO.
	23-497

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.



MASTER COPY
fmb

AOCG Memo No. 219-2023 p. 32

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.												
AHTN 3004.20.91	23-499												
<table border="0"> <tr> <td>MFN - 5% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 5% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<table border="1"> <tr> <td data-bbox="1046 495 1367 528">3 DATE ISSUED</td> </tr> <tr> <td data-bbox="1046 528 1367 701" style="text-align: center;">28 July 2023</td> </tr> </table>	3 DATE ISSUED	28 July 2023
MFN - 5% ad valorem	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
3 DATE ISSUED													
28 July 2023													

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“DOCTRIL® (ENROFLOXACIN)”</p> <p>Based on the technical specifications, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, certificate of analysis, composition of the product, and product label submitted, subject article is an antibacterial/anti-infective water-soluble white to almost pink powder. It contains 120 g enrofloxacin (active ingredient) with colloidal silicon dioxide and dextrose anhydrous (as excipients) per kilogram of the powder. Packed in 5-g, 10-g, 50-g 100-g, and 250-g sachets in a box, subject article is administered to poultry at a dosage of 1 gram per 2 liters of drinking water for three to five consecutive days, for the treatment of chronic respiratory disease (CRD) complex, colibacillosis, coryza, and fowl cholera.</p>

5 REASONS FOR CLASSIFICATION
<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.91, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem 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.
	23-499

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 221-2023

800-07-02049

MEMORANDUM

MASTER COPY
lumb

TO : ALL DISTRICT COLLECTORS
ALL SUPPORT COLLECTORS
ALL OTHERS CONCERN

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

SUBJECT : PROCEDURE CODE FOR VALUE ADDED TAX (VAT) EXEMPT
SHIPMENTS OF IMPORTED FEEDS, FEED INGREDIENTS
AND FERTILIZERS

DATE : 04 AUGUST 2023

In relation to Customs Memorandum Circular (CMC) No. 99-2023¹, please be informed that the procedure code in the e2m system, "**0N9 – Section 109 (1)(B) of NIRC – Feeds, Feed Ingredients and Fertilizer, VAT Exempt**" shall be used for VAT Exempt shipments of imported feeds, feed ingredients and fertilizers.

For information and appropriate action.

¹CMC No. 99-2023 with subject: "Revenue Memorandum Circular No. 68-2023 Further Clarifying the Imported Goods that will no longer require the Issuance of "Authority to Release Imported Goods" by the Bureau of Internal Revenue Prior to Release by the Bureau of Customs."



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

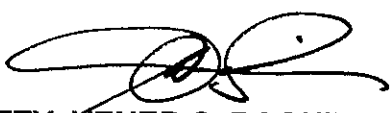
ACCOUNTABILITY

AOCG Memo No. 223 - 2023

MASTER COPY
BOC-09-42598 *mm*

MEMORANDUM

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

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

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

DATE : 14 August 2023

Forwarding the herein attached letters from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Luis Jose Raymundo S. Sasuman, Chief of Operations and Finance, Convoy of Hope Philippines, Inc. recommending clearance for the release of the following donated food products from Convoy of Hope to CONVOY OF HOPE PHILIPPINES, INC.:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
02 August 2023	MSMU 6456397	UL-9771034	Fortified Rice & Soy Protein Meal	1,260 cases	May 2026
02 August 2023	TLLU 4207055	C375819	Fortified Rice & Soy Protein Meal	1,136 cases 184 cases	July 2024 January 2025
02 August 2023	MSDU 8669395	UL-0893589	Fortified Rice & Soy Protein Meal	1,260 cases	February 2026
02 August 2023	TGBU 5354635	023442	Fortified Rice & Soy Protein Meal	226 cases 119 cases 975 cases	July 2024 November 2024 January 2025
03 August 2023	MSMU 6216610	UL-0207833	Fortified Rice & Soy Protein Meal	1,260 cases	June 2026
03 August 2023	MSMU 4099053	UL-4698149	Fortified Rice & Soy Protein Meal	622 cases 698 cases	July 2024 August 2024



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 223-2023 p-2

MASTER COPY *hmb*

03 August 2023	TEMU 6486873	660589	Fortified Rice & Soy Protein Meal	1,320 cases	January 2025
03 August 2023	TRHU 5589206	UL-9771045	Fortified Rice & Soy Protein Meal	1,260 cases	June 2026

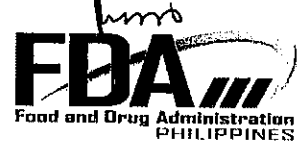
The release of the donated food products shall be subject to the following conditions:

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

For information and appropriate action.

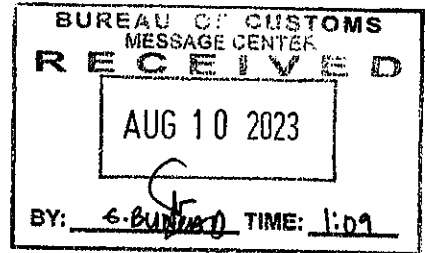


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



02 August 2023

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



Dear **Mr. Sasuman**:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,260 cases	May 2026
Container Number MSMU 6456397 ✓	Seal Number UL-9771034	

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

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

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

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

Very truly yours,

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

RSN: 20230731153034
Amount: P 510
OR Number: 31500
Date: 01 Aug 2023
hmr/hsa

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

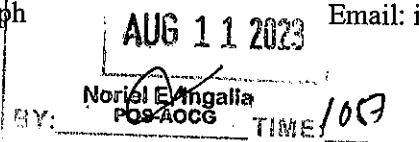
Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email: info@fda.gov.ph



Management System
ISO 9001:2015



www.tuv.com
ID: 0105073306



10 AUG 2023

RECEIVED
#S122
AOCG
BUREAU OF CUSTOMS
REPUBLIC OF THE PHILIPPINES
ASST. DIR. REPUTATION & COORDINATING GROUP (AOCG)
DEPUTY COMMISSIONER



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

MASTER COPY

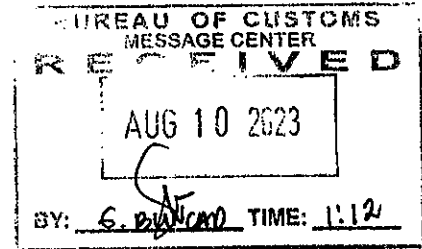


02 August 2023



MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance
Convoy of Hope Philippines, Inc.
1924, Taft Avenue corner Bernabe Street,
Brgy. 044, Pasay City



Dear **Mr. Sasuman**:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,136 cases	July 2024
	184 cases	January 2025
Container Number TLLU 4207055	Seal Number C375819	

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

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

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

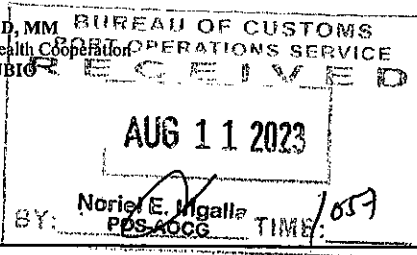
For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

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

RSN: 20230801104146
Amount: P 510
OR Number: 60000
Date: 01 Aug 2023

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



BY: *[Signature]*
RECEIVED #5783
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
BUREAU OF CUSTOMS
REPUBLIC OF THE PHILIPPINES

Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines
Trunk Line +63 2 857 1900
Website: www.fda.gov.ph

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



Management System
ISO 9001:2015
www.tuv.com
ID: 91097338



10 AUG 2023



ACCG Memo No. 223-2023 p-5

Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

MASTER COPY



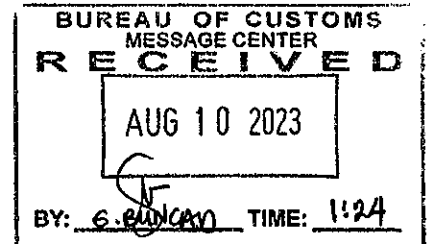
02 August 2023



BOC-09-42600

MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance
Convoy of Hope Philippines, Inc.
1924, Taft Avenue corner Bernabe Street,
Brgy. 044, Pasay City



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,260 cases	February 2026
Container Number MSDU 8669395	Seal Number UL-0893589	

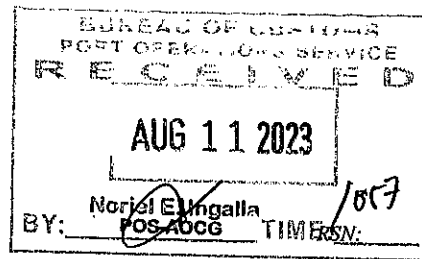
The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

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

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

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

Very truly yours,



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

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

20230731152737
P 510
30600
01 Aug 2023

Amount:
OR Number:
Date:
hmr/hsa

BY: *[Signature]*
ASSESSMENT & OPERATIONS COORDINATING GROUP (ACCG)
OFFICE OF THE DEPUTY COMMISSIONER
BUREAU OF CUSTOMS
RECEIVED
#5166
Aug 10 2023 4:05

Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines
Trunk Line +63 2 857 1900
Website: www.fda.gov.ph

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



Management System
ISO 9001:2015
www.tuv.com
ID 010507338



10 AUG 2023



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

MASTER COPY

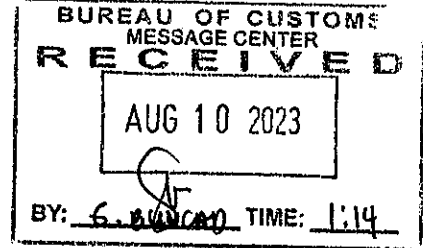


02 August 2023



MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance
Convoy of Hope Philippines, Inc.
1924, Taft Avenue corner Bernabe Street,
Brgy. 044, Pasay City



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	226 cases	July 2024
	119 cases	November 2024
	975 cases	January 2025
Container Number TGBU 5354635		Seal Number 023442

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

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

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

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

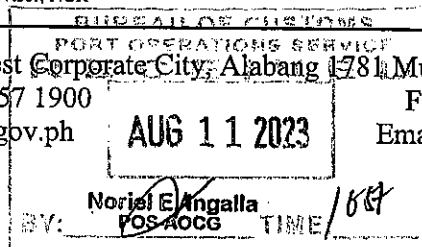
Very truly yours,

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

RSN: 20230731152424
Amount: P 510
OR Number: 32400
Date: 01 Aug 2023
hmr/hsa

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

Civic Drive, Filinvest Corporate City Alabang 1781 Muntinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email: info@fda.gov.ph



Management System
ISO 9001:2015
www.tuv.com
ID #10507336



10 AUG 2023

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
RECEIVED #5141
08-10-23
BY:



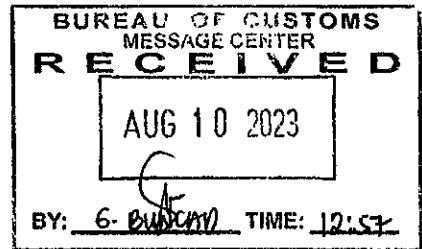
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



03 August 2023



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



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,260 cases	June 2026
Container Number MSMU 6216610	Seal Number UL-0207833	

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

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

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

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

Very truly yours,

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

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

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

RECEIVED # 5174

BY:
DATE & TIME: 08-10-2023 08:11:1025
Amount: P-510
OR Number: 16000
Date: 02 Aug 2023
hmr/hsa

RECEIVED

AUG 11 2023

BY:
TIME: 10:57



Management System
ISO 9001:2015
www.tuv.com
ID 8106073386





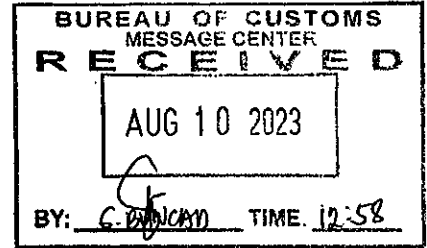
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



03 August 2023



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



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	622 cases	July 2024
	698 cases	August 2024
Container Number MSMU 4099053		Seal Number UL-4698149

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

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

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

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

Very truly yours,

PILAR MARILYN M. PAGAYUNAN
Director IV

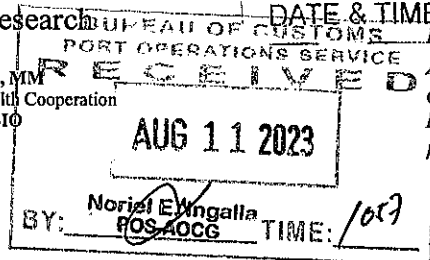
Center for Food Regulation and Research

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

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

RECEIVED #5167

BY: _____
DATE & TIME: 08-10-23
RSN: 20230801105037



Amount: P 510
QR Number: 20000
Date: 02 Aug 2023
hmr/hsa





Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

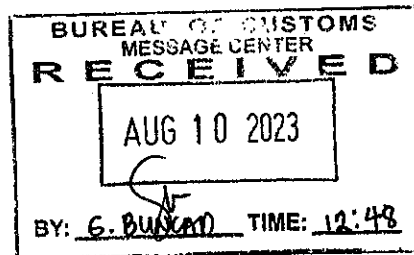


03 August 2023



BOC-09-42595

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



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,320 cases	January 2025
Container Number TEMU 6486873	Seal Number 660589	

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

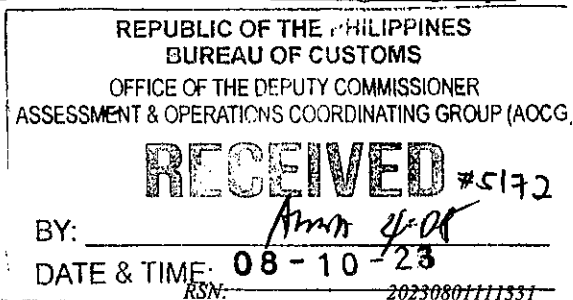
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use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

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

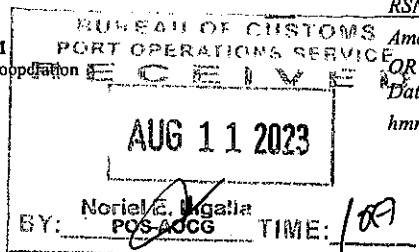
For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

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



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



Amount: P 510
QR Number: 17000
Date: 02 Aug 2023
hmr/hsa





Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

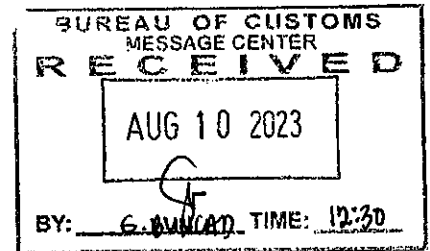


03 August 2023



BOC-09-42594

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



Dear Mr. Sasuman:

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

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,260 cases	June 2026
Container Number TRHU 5589206	Seal Number UL-9771045	

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

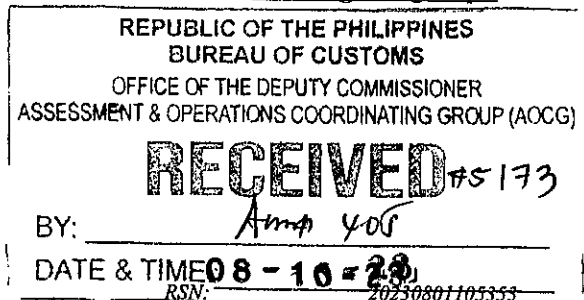
This clearance shall only be for the **RELEASE** of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and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

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

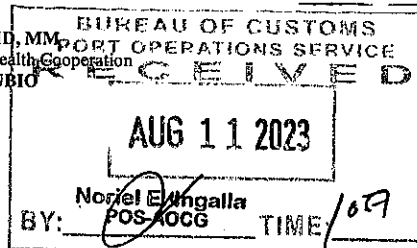
For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

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



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



Amount: P 510
OR Number: 19000
Date: 02 Aug 2023
hmr/hsa





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 224-2023

MASTER COPY
BOC-09-42483 *mm*

MEMORANDUM

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

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

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

DATE : 07 August 2023

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

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
16 May 2023	TTNU 4829596	UL- 9718543	MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend.)	1,260 Boxes	Earliest of which is April 2026
19 July 2023	MEDU 4210081	UL- 0819090	MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend.)	1,260 Boxes	Earliest of which is May 2026
21 July 2023	ONEU 0039225	UL- 0819092	MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian	1,260 Boxes	Earliest of which is June 2026



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 224-2023 φ-2

MASTER COPY *humb*

			flavoring with a vitamin and mineral blend.)		
21 July 2023	MSMU 7416505	UL-7842565	MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend.)	1,260 Boxes	Earliest of which is June 2026

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

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

For information and appropriate action.

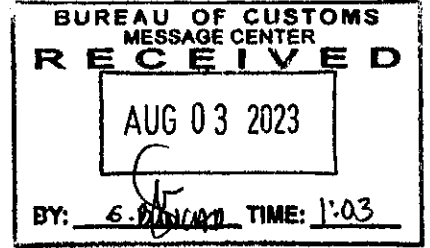


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



16 May 2023

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



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center, Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is April 2026
Container Number TTNU 482959-6	Seal Number UL-9718543	

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

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

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

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

Very truly yours,

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

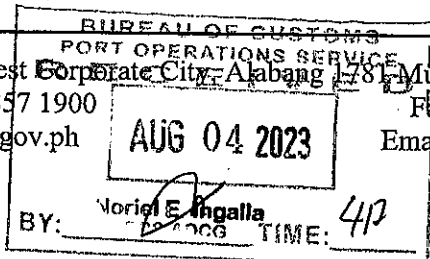
cc: ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV, Bureau of International Health Cooperation
BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
CAROLYN P. CUSTODIO
Regional Supervisor, NCR

RSN: 20230509142921
Amount: PHP 510
OR Number: Seq# 51123593415

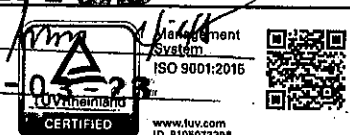
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED #SD15

Civic Drive, Filinvest Corporate City - Alabang, Muntinlupa, Philippines
Trunk Line +63 2 857 1900
Website: www.fda.gov.ph



BY: *[Signature]*
DATE & TIME: 07:08 - 08:25
Email: info@fda.gov.ph



BY: *[Signature]*
DATE & TIME: 4:13

03 AUG 2023



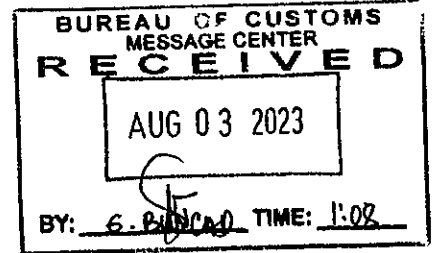
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



19 July 2023



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



Dear Mr. Sta. Ana:

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

Product Name	Quantity	Expiry Date
MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is May 2026
Container Number MEDU 421008-1	Seal Number UL-0819090	

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

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

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

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

Very truly yours,

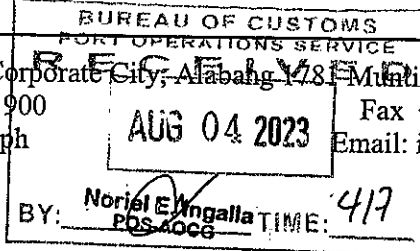
PILAR MARILYN M. PAGAYUNAN
Director IV
Center for Food Regulation and Research

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

RSN: 20230713162120
Amount: PhP 510
QR Number: 46200
Date: 17 July 2023
hmr/hsa

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
RECEIVED
K. Manay 4:24K

Civic Drive, Filinvest Corporate City, Alabang, Muntinlupa, Philippines
Trunk Line +63 2 857 1900 Fax +63 2 807 0751
Website: www.fda.gov.ph Email: info@fda.gov.ph



Management System
ISO 9001:2015
www.tuv.com
ID 9105073398



03 AUG 2023



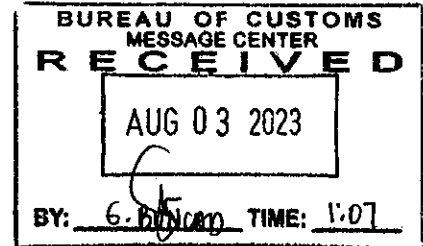
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



21 July 2023



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



Dear Mr. Sta. Ana:

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

Product Name	Quantity	Expiry Date
MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is June 2026
Container Number ONEU 0039225	Seal Number UL-0819092	

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

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

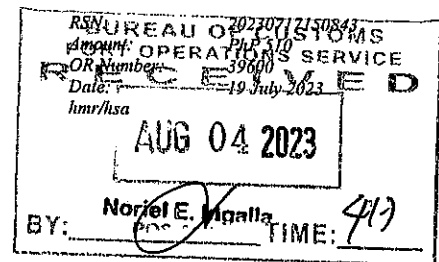
This clearance is without prejudice to existing tariff rules and customs regulations.

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

Very truly yours,

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

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



Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines
Trunk Line +63 2 857 1900
Website: www.fda.gov.ph



Management System
ISO 9001:2015
www.tiv.com
ID: 0105073398



03 AUG 2023

RECEIVED
BY: *hmr* 7:11 23
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)



AOCG Memo No. 224-2023 r-6

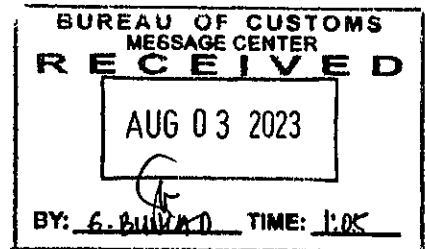
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



21 July 2023



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



Dear Mr. Sta. Ana:

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

Product Name	Quantity	Expiry Date
MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is June 2026
Container Number MSMU 7416505	Seal Number UL-7842565	

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

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

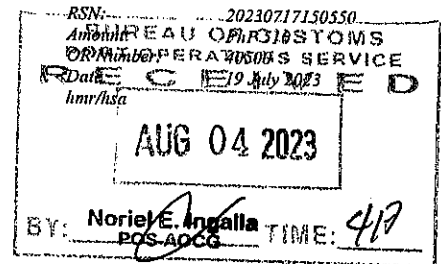
This clearance is without prejudice to existing tariff rules and customs regulations.

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

Very truly yours,

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

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



Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines
Trunk Line +63 2 857 1900
Website: www.fda.gov.ph
Fax +63 2 807 0751
Email: info@fda.gov.ph



Management System
ISO 9001:2015
www.tuv.com
ID 0105073396



03 AUG 2023


REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
RECEIVED #504
Amr 28 4:14



AOCG Memo No. 225-2023

MEMORANDUM

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

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

SUBJECT : FOOD AND DRUG ADMINISTRATION (FDA) RECOMMENDATION FOR THE RELEASE OF DONATED FOOD PRODUCTS FROM GANTEN (SHENZHEN) FOOD & BEVERAGE GROUP CO., LTD. TO PHILIPPINE SPORTS COMMISSION (PSC)

DATE : 14 August 2023

Forwarding the herein attached letter dated 03 August 2023 from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Renauld N. Barrios, SBP Executive Director, recommending clearance for the release of the following food products from Ganten (Shenzhen) Food & Beverage Group Co., Ltd. to PSC:

COMMERCIAL INVOICE	TOTAL PALLETS (Per Cv's)	NET WEIGHT (KGS)	DESCRIPTION OF GOODS (IN ENGLISH) For equipment, kindly insert the model & serial no. if any	Expiry Date
GFC20230619	20	21833.28	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84 cartons per pallet	June 2025
GFC20230619	20	22982.4	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84 cartons per pallet	
GFC20230619	20	25920	Bottles of Ganten Natural mineral water, 1.5 liters per bottle. 12 bottles per carton, 72 cartons per pallet	
GFC20230619	20	20684.16	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84 cartons per pallet	
GFC20230619	20	22982.4	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84 cartons per pallet	
GFC20230619	20	20684.16	Bottles of Ganten Natural mineral water, 570ml per bottle.	
GFC20230619	20	20684.16	Bottles of Ganten Natural mineral water, 570ml per bottle.	



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 225-2023 p-2

MASTER COPY *hmt*

			24 bottles per carton, 84 cartons per pallet
GFC20230619	19	21833.28	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84 cartons per pallet

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

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

For information and appropriate action.

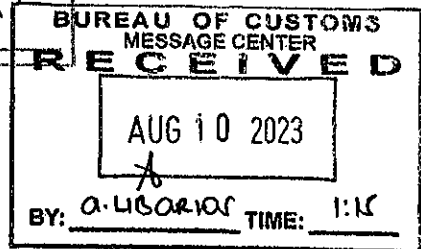
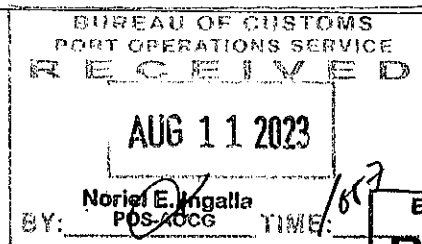


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



03 August 2023

MR. RENAULD N. BARRIOS
SBP Executive Director
Philippine Sports Commission
Rizal Memorial Sports Complex, Pablo Ocampo Sr. St.,
Malate, Metro Manila, Philippines



Dear Mr. Barrios:

Please be informed that this Office recommends the release of the following food products donated by Ganten (Shenzhen) Food & Beverage Group Co., Ltd. - 20th Floor, T2 Building Fangda Cheng, Long Zhu 4th Road Nanshan District, Shenzhen City, Guangdong Province, China to **PHILIPPINE SPORTS COMMISSION** located at Rizal Memorial Sports Complex, Pablo Ocampo Sr. St., Malate, Metro Manila, Philippines:

COMMERCIAL INVOICE NO.	TOTAL PALLETS (Per Cv's)	NET WEIGHT (KGS)	DESCRIPTION OF GOODS (IN ENGLISH)	Expiry Date
			For equipment, kindly insert the model & serial no. if any	
GFC20230619	20	21833.28	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84cartons per pallet	BY: _____ DATE & TIME: 08-10-23 RECEIVED #5184 JUNE 2023
GFC20230619	20	22982.4	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84cartons per pallet	
GFC20230619	20	25920	Bottles of Ganten Natural mineral water, 1.5 liters per bottle. 12 bottles per carton, 72cartons per pallet	
GFC20230619	20	20684.16	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84cartons per pallet	
GFC20230619	20	22982.4	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84cartons per pallet	
GFC20230619	20	20684.16	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84cartons per pallet	
GFC20230619	19	21833.28	Bottles of Ganten Natural mineral water, 570ml per bottle. 24 bottles per carton, 84cartons per pallet	

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

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

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



MASTER COPY
hmm


AOCG Memo No. 225-2023

P. 4

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

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

Very truly yours,


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

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

RSN: 20230719110428
Amount: PhP 510+ PhP 3060
OR Number: 18200/54000
Date: 20 Jul/02 Aug 2023
hmv/hsa



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY


MASTER COPY

BOC-09-42488 *hmo*

AOCG Memo No. 226-2023

MEMORANDUM

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

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

SUBJECT : FOOD AND DRUG ADMINISTRATION (FDA)
RECOMMENDATION FOR THE RELEASE OF DONATED FOOD
PRODUCTS FROM GANTEN (SHENZHEN) FOOD &
BEVERAGE GROUP CO., LTD. TO PHILIPPINE SPORTS
COMMISSION (PSC)

DATE : 07 August 2023

Forwarding the herein attached letter dated 21 July 2023 from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Renauld N. Barrios, SBP Executive Director, recommending clearance for the release of the following food products from Ganten (Shenzhen) Food & Beverage Group Co., Ltd. to **PSC**:

Product Name	Commercial invoice	Waybill Number	Quantity	Expiry Date
Ganten Natural Mineral Water	GFC 20230619	CNSZX0000495677	20 pallets	19 June 2025

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

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

For information and appropriate action.



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



21 July 2023



BOC - 0942488

MR. RENAULD N. BARRIOS
SBP Executive Director
Philippine Sports Commission
Rizal Memorial Sports Complex, Pablo Ocampo Sr. St.,
Malate, Metro Manila, Philippines

Dear Mr. Barrios:

Please be informed that this Office recommends the release of the following food products donated by Ganten (Shenzhen) Food & Beverage Group Co., Ltd. - 20th Floor, T2 Building Fangda Cheng, Long Zhu 4th Road Nanshan District, Shenzhen City, Guangdong Province, China to **PHILIPPINE SPORTS COMMISSION** located at Rizal Memorial Sports Complex, Pablo Ocampo Sr. St., Malate, Metro Manila, Philippines:

Product Name	Quantity	Expiry Date
Ganten Natural Mineral Water	20 pallets	19 June 2025
Waybill Number: CNSZX0000495677		
Commercial Invoice: GFC 20230619		
Invoice Date: 19 July 2023		

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

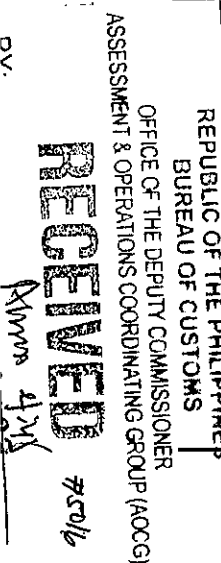
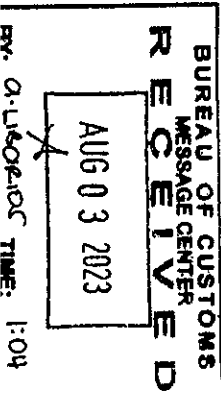
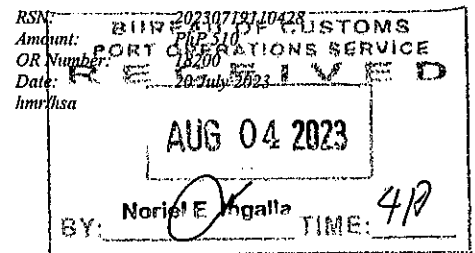
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use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

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

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

Very truly yours,

PILAR MARILYN M. PAGAYUNAN
Director IV
Center for Food Regulation and Research
cc: ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y. RUBIO
OIC, Bureau of Customs
CAROLYN P. CUSTODIO
Regional Supervisor, NCR



Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines
Trunk Line +63 2 857 1900
Fax +63 2 807 0751
Email: info@fda.gov.ph



Management System
ISO 9001:2015
www.tuv.com
ID 910807326



03 AUG 2023



BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCC Memo No. 227-2023

MASTER COPY
 BOC-09-42591 *hmt*

MEMORANDUM

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

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

SUBJECT : FOOD AND DRUG ADMINISTRATION (FDA) RECOMMENDATION FOR THE RELEASE OF DONATED COSMETIC PRODUCTS FROM INTERNATIONAL FEDERATION OF RED CROSS & RED CRESCENT SOCIETIES – KUALA LUMPUR, MALAYSIA TO PHILIPPINE RED CROSS.

DATE : 14 August 2023

Forwarding the herein attached letter dated 07 August 2023 from Engr. Ana Trinidad F. Rivera, Director IV, Center for Cosmetics and Household/Urban Hazardous Substances Regulation and Research, FDA, addressed to Gwendolyn Pang, Secretary General, Philippine Red Cross, interposing no objection to the release of the donated Cosmetic products from International Federation of Red Cross and Red Crescent Societies – Kuala Lumpur, Malaysia to PHILIPPINE RED CROSS:

Date of invoice	Invoice No.	Product Name	Quantity
14 July 2023	MY-23-OUT-015	Body Soap (100g) Toothpaste (50g) Laundry Soap (220g)	18,000 pcs. 6,000 pcs. 7,500 pcs. (1,500 cartons hygiene parcels)

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

1. a representative from Food and Drug Administration (FDA) – Customs Liaison Unit will conduct inspection of the products.
2. the 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.

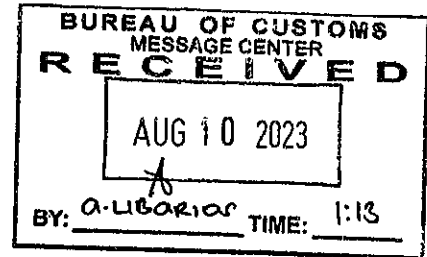


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



07 August 2023

GWENDOLYN PANG
Secretary General
PHILIPPINE RED CROSS
No. 37 EDSA corner Boni Ave., Mandaluyong City



Subject: 1,500 cartons Hygiene Parcels
contains: 18,000 pcs. Body Soap 100g;
6,000 pcs. Toothpaste 50g;
7,500 pcs. Laundry Soap 220g
Invoice No.: MY-23-OUT-015
Date: 14 July 2023

Dear Ms. Pang,

Please be informed that this Office interposes no objection to the release of the above cosmetic product as donation by the International Federation of Red Cross & Red Crescent Societies –Kuala Lumpur, Malaysia to Philippine Red Cross located at No. 37 EDSA corner Boni Ave., Mandaluyong City.

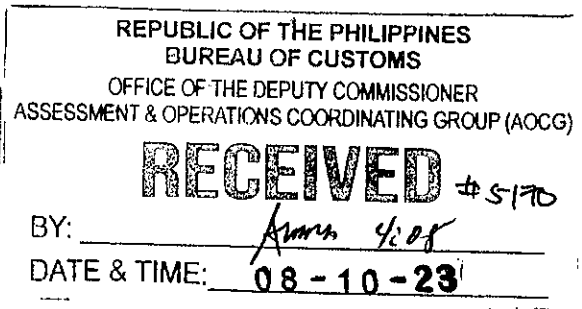
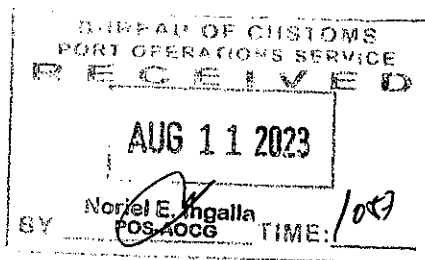
This is with the condition that:

- 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



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

Trunk Line +63 2 857 1900
Website : www.fda.gov.ph

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



Management System
ISO 9001:2015
www.tuv.com
ID 910507395



10 AUG 2023

AOCG Memo No. 227-2023 p. 3

MASTER COPY
fmm

By Authority of the Director General:

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

O.R. No.: 53100
Amount: Php 510.00
Date: 02 August 2023
DTN: 20230801151655
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

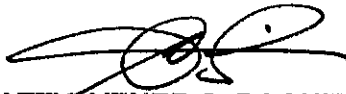


AOCG Memo No. 229-2023

MASTER COPY
 BOC-09-42490 *hmd*

MEMORANDUM

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

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

SUBJECT : FOOD AND DRUG ADMINISTRATION (FDA) RECOMMENDATION FOR THE RELEASE OF DONATED PHARMACEUTICAL PRODUCTS FROM PHILIPPINE BUSINESS FOR SOCIAL PROGRESS INC. TO DEPARTMENT OF HEALTH (DOH) DISEASE PREVENTION AND CONTROL BUREAU (DPCB)

DATE : 07 August 2023

Forwarding the herein attached letter dated 26 July 2023 from Jesusa Joyce N. Cirunay, Director IV, Center for Drug Regulation and Research, FDA, addressed to Anna Marie Celina G. Garfin, MD, MM, Director IV, DOH-DPCB, recommending clearance for the release of donated pharmaceutical products from **PBSPI**. to **DOH – DPCB**.

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Rifampicin + Isoniazid + Pyrazinamide + Ethambutol 150 mg/75 mg/400 mg/275mg Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Lupin Limited – A28-1, MIDC Industrial Area, Chikalthana, Aurangabad Maharastra-431210, India Storage Conditions: Do not store above 25°C	A306042	31 December 2025	1,156 Boxes
	A306043	31 December 2025	1,164 Boxes
	A306044	31 December 2025	1,173 Boxes
	A306045	31 December 2025	1,169 Boxes
	A306046	31 December 2025	1,171 Boxes
	A306139	31 December 2025	1,164 Boxes
	A306115	31 December 2025	1,170 Boxes
	A306158	31 December 2025	496 Boxes
	A300013	30 November 2025	167 Boxes
Total			8,830 Boxes

The release of the said donated pharmaceutical products, intended for patients, is on the condition that:

1. the said products shall have a shelf-life of not less than 12 months at the time of arrival;
2. the labels (primary, secondary, and product information) shall be in the English language; and
3. the clearance is without prejudice to tariff rules and customs regulations.

For information and appropriate action.



Department of Health
FOOD AND DRUG ADMINISTRATION



CLEARANCE LETTER



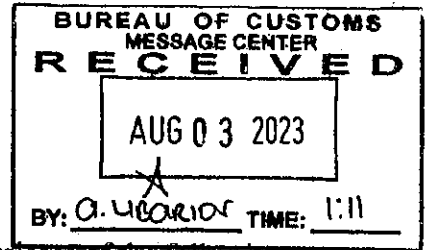
26 July 2023

ANNA MARIE CELINA G. GARFIN, MD, MM
Director IV, Disease Prevention and Control Bureau
Building 1, San Lazaro Compound, Sta. Cruz, Manila

Subject: Clearance of Foreign Drug Donations

Dear Dr. Garfin:

Please be informed that this Office recommends clearance for the release of the following products as donation by Philippine Business for Social Progress Inc. – Unit 1 7th Floor, Citynet Central, Sultan Street, Highway Hills, Mandaluyong, Philippines, 1550 to Department of Health (DOH)–Disease Prevention and Control Bureau (DPCB) located at the abovementioned address:



Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Rifampicin + Isoniazid + Pyrazinamide + Ethambutol 150 mg/75 mg/400 mg/275mg Tablet Packaging: PVC/PVDC-Alu Blister Pack x 28's (24 Blister Pack) (Box of 672) Manufactured by: Lupin Limited - A28-1, MIDC Industrial Area, Chikalthana, Aurangabad Maharashtra-431210, India Storage conditions: Do not store above 25°C.	A306042	31 December 2025	1,156 Boxes
	A306043	31 December 2025	1,164 Boxes
	A306044	31 December 2025	1,173 Boxes
	A306045	31 December 2025	1,169 Boxes
	A306046	31 December 2025	1,171 Boxes
	A306139	31 December 2025	1,164 Boxes
	A306115	31 December 2025	1,170 Boxes
	A306158	31 December 2025	496 Boxes
	A300013	30 November 2025	167 Boxes
Total			8,830 Boxes

The release of said donated pharmaceutical products, intended for patients, is on the condition that the said products shall have:

- shelf-life of not less than 12 months at the time of arrival; and
- labels (primary, secondary, and product information) in English language.

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

Very truly yours,

By Authority of the Director General:
Per FDA Order No. 2016-005

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

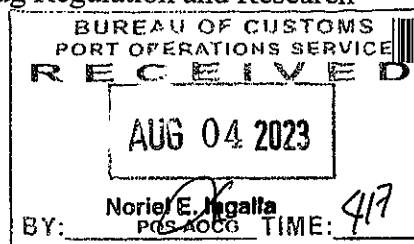
Amt. Paid: Php 510.00
OR#: Seq#62223612945
Date: 22 June 2023

cc: **Bienvenido Y. Rubio**
Commissioner, Bureau of Customs

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

RECEIVED #5020

BY: Alma 4:4K
DATE & TIME: 08-03-23



Management System
ISO 9001:2015





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 230-2023

MEMORANDUM

MASTER COPY
lumb

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

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

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

DATE : 10 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 04 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-159	"NIELSEN BLUETOOTH® CURRENT THRESHOLD SENSING ATTACHMENT (BCTSA)"	8517.62.69	MFN - Zero
23-163	"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) NANO PVT2"	8543.70.90	MFN – 1% ad valorem
23-164	"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) STANDARD METER"	8543.70.90	MFN – 1% ad valorem
23-165	"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) LITE METER"	8543.70.90	MFN – 1% ad valorem
23-254	"LEE KUM KEE PREMIUM DARK SOY SAUCE"	2103.10.00	MFN.– 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-255	"LEE KUM KEE PREMIUM SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-284	"LEE KUM KEE XO SAUCE"	2103.90.29	MFN – 7% ad valorem ACFTA Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 230-2023 p. 2

MASTER COPY *lumb*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-401	"SERES 5 (4WD) BEV"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem*
23-402	"DERRY ELECTRIC VEHICLE, MODEL: DLP5011XXYBEVD01"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
23-403	"SERES 5 (2WD) BEV"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem*
23-422	"UNITED IVMTN 9500"	2932.20.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-429	"DFSK E5"	8703.60.82	MFN – 30% ad valorem ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
23-458	"DXN® CINNAMON HERBS BAG"	2103.90.29	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 7% ad valorem RCEP – Zero*
23-488	"CYANOCOBALAMIN"	2936.26.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-489	"UNITED UNICALVIT 98%"	2936.24.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-490	"UNITED VKMAX 9850"	2914.69.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-491	"UNITED CALINE PRO"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-493	"UNITED TP MAX 9000"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-494	"UNITED PHARQUIN 66%"	3824.99.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 230 - 2023 p. 3

MASTER COPY *mm*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-508	"FAW BESTUNE, MODEL NO.: CA7007BEVE"	8703.80.99.900	MFN – 30% ad valorem ACFTA – 30% ad valorem RCEP – 30% ad valorem
23-510	"LEE KUM KEE GROUND BEAN SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-511	"LEE KUM KEE SAUCE FOR HONEY GARLIC SPARE RIBS"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-534	"DXN® LINGZHI COFFEE PLUS 2-IN-1 WITH GANODERMA EXTRACT (COFFEE PREMIX WITH GANODERMA EXTRACT)"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
		OUT-QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*
23-539	"DXN® MYCOVE 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*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 230 - 2023 p. 4

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-544	"DXN® OOTEA LINGZHI COFFEE MIX 3 IN 1"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
		OUT-QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*
23-546	"DXN® OOTEA LINGZHI BLACK COFFEE MIX"	IN-QUOTA 2101.12.99.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
		OUT-QUOTA 2101.12.99.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*
23-566	"THAI KITCHEN® COCONUT MILK 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

AOCG Memo No. 230-2023 f.5



MASTER COPY *mm*

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



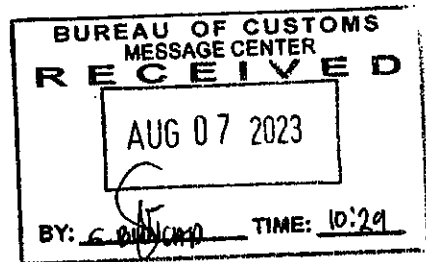
BOC-09-42522

TCOC Ref. No. 23-066

04 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**:

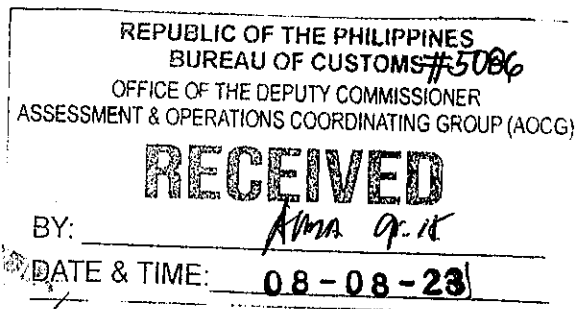
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 27 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-159, 23-163, 23-164, 23-165, 23-254, 23-255, 23-284, 23-401, 23-402, 23-403, 23-422, 23-429, 23-458, 23-488, 23-489, 23-490, 23-491, 23-493, 23-494, 23-508, 23-510, 23-511, 23-534, 23-539, 23-544, 23-546, and 23-566, issued by this Commission on 04 August 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

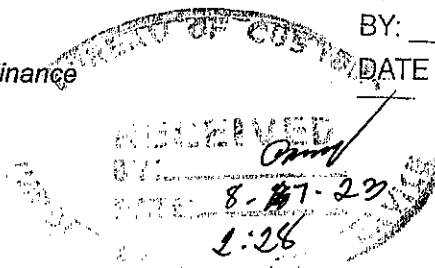
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



2/9





MASTER COPY
hmb

AOCG Memo No. 230-2023 p. 6

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 8517.62.69 MFN - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-159</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">04 August 2023</p>
---	--

4 | DESCRIPTION OF GOOD

“NIELSEN BLUETOOTH® CURRENT THRESHOLD SENSING ATTACHMENT (BCTSA)”

Based on the technical information submitted, subject article is an electronic device designed to transmit digital information, via Bluetooth®, to the Nielsen Global Television Audience Measurement (GTAM) Nanometer. It is equipped with a male and female socket, a transformer rated at 110 - 240 V at 10 A, and a Bluetooth® module, with Federal Communications Commission (FCC) Identity Document (ID) 2AA9B05. Subject article is to be connected to a television set via the alternating current (AC) plug. It will detect the presence or absence of current from the electrical power cord (television on/off status) and will then send that information to the Nanometer using Bluetooth® Low Energy (BLE) communication.

5 | REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.69, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



MASTER COPY *hmb*

AOCG Memo No. 230-2023 p. 7

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90 MFN - 1% ad valorem		23-163
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD												
	“NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) NANO PVT2”												
	Based on the technical information submitted, subject article is an electronic device that detects, decodes, records, and transmits audio watermark codes and audio matching signatures, interpreted as a viewer's statistical data, used in television (TV) research activity. It enables measurement of audience viewing for TV, cable, over-the-air programming (OTA), satellite, and other streaming services. Subject article has the following specifications:												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Central Processing Unit</td> <td>300 MHz Cortex M7</td> </tr> <tr> <td>Memory</td> <td>384 KB Static Random-Access Memory (SRAM) / 8 MB Flash Memory</td> </tr> <tr> <td>Communication</td> <td>Bluetooth / WiFi</td> </tr> <tr> <td>Operating System</td> <td>SmartX / Quantum Leaps</td> </tr> <tr> <td>Power Source</td> <td>USB power, 5 V DC @ 0.5 A</td> </tr> <tr> <td>Dimension (LxWxH) (inches)</td> <td>6.875 x 4.25 x 1.25</td> </tr> </table>	Central Processing Unit	300 MHz Cortex M7	Memory	384 KB Static Random-Access Memory (SRAM) / 8 MB Flash Memory	Communication	Bluetooth / WiFi	Operating System	SmartX / Quantum Leaps	Power Source	USB power, 5 V DC @ 0.5 A	Dimension (LxWxH) (inches)	6.875 x 4.25 x 1.25
Central Processing Unit	300 MHz Cortex M7												
Memory	384 KB Static Random-Access Memory (SRAM) / 8 MB Flash Memory												
Communication	Bluetooth / WiFi												
Operating System	SmartX / Quantum Leaps												
Power Source	USB power, 5 V DC @ 0.5 A												
Dimension (LxWxH) (inches)	6.875 x 4.25 x 1.25												

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter.</p> <p>Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, 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 <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 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90 MFN - 1% ad valorem		23-164
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD												
	<p style="text-align: center;">“NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) STANDARD METER”</p> <p>Based on the technical information submitted, subject article is an electronic device that detects, decodes, records, and transmits audio watermark codes and audio matching signatures, interpreted as a viewer's statistical data, used in television (TV) research activity. It enables measurement of audience viewing for TV, cable, over-the-air (OTA) programming, satellite, digital video disc (DVD) players, video games, and other streaming services. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Central Processing Unit</td> <td>1.6 GHz Intel® Chipset</td> </tr> <tr> <td>Memory</td> <td>1 GB Random-Access Memory (RAM) / 1 GB Flash Memory</td> </tr> <tr> <td>Communication</td> <td>Internal: Wireless Mesh Network (WMN), IEEE 802.11 External: Cellular, Plain Old Telephone Service (POTS), broadband</td> </tr> <tr> <td>Operating System</td> <td>Linux 2.6.40.4 or later kernel</td> </tr> <tr> <td>Power Source</td> <td>Direct current (DC) supply, 12 V DC, 3 A, 36 W power pack</td> </tr> <tr> <td>Dimension (cm)</td> <td>17.5 x 10.8 x 3.2</td> </tr> </table>	Central Processing Unit	1.6 GHz Intel® Chipset	Memory	1 GB Random-Access Memory (RAM) / 1 GB Flash Memory	Communication	Internal: Wireless Mesh Network (WMN), IEEE 802.11 External: Cellular, Plain Old Telephone Service (POTS), broadband	Operating System	Linux 2.6.40.4 or later kernel	Power Source	Direct current (DC) supply, 12 V DC, 3 A, 36 W power pack	Dimension (cm)	17.5 x 10.8 x 3.2
Central Processing Unit	1.6 GHz Intel® Chipset												
Memory	1 GB Random-Access Memory (RAM) / 1 GB Flash Memory												
Communication	Internal: Wireless Mesh Network (WMN), IEEE 802.11 External: Cellular, Plain Old Telephone Service (POTS), broadband												
Operating System	Linux 2.6.40.4 or later kernel												
Power Source	Direct current (DC) supply, 12 V DC, 3 A, 36 W power pack												
Dimension (cm)	17.5 x 10.8 x 3.2												

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter.</p> <p>Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, 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 <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 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90 MFN - 1% ad valorem		23-165
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD**"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) LITE METER"**

Based on the technical information submitted, subject article is an electronic device that detects, decodes, records, and transmits audio watermark codes and audio matching signatures, interpreted as a viewer's statistical data, used in television (TV) research activity. It enables measurement of audience viewing for TV, cable, over-the-air (OTA) programming, satellite, digital video disc (DVD) players, video games, and other streaming services. Subject article has the following specifications:

Central Processing Unit	1.2 GHz Cortex® A8 ARM
Memory	512 MB Random-Access Memory (RAM) / 256 MB Flash Memory
External Communication	Wireless Mesh Network (WMN), cellular, Plain Old Telephone Service (POTS), or broadband
Operating System	Linux 2.6.40.4 or later kernel
Power Source	External alternating current (AC) adapter, 12 V DC, 2.1 A, 25 W
Dimension (cm)	15.2 x 10.2 x 3.8

5 REASONS FOR CLASSIFICATION

Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter.

Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.

In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, 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 2103.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		23-254
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD
	<p>“LEE KUM KEE PREMIUM DARK SOY SAUCE”</p> <p>Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a soy sauce. It is in the form of a dark-brown liquid produced by making koji with defatted soybeans and wheat, followed by fermentation, pasteurization, mixing with the other ingredients (salt, caramel color, and sugar), cooking, filtering, and packing. Packed in 500-mL glass bottles and in a 20-kg metallized bag in a carton box, subject article is generally used as a dipping sauce or as a flavouring in various 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. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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>






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 2103.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		23-255
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD
	"LEE KUM KEE PREMIUM SOY SAUCE"
	<p>Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, photographs of the product, and sample submitted, subject article is a soy sauce. It is in the form of a light-brown liquid produced by making koji with soybeans and wheat flour, followed by fermentation, filtration, and pasteurization (to produce raw soy sauce), mixing with the other ingredients (such as sugar, flavour enhancers, and spice extract), cooking, filtering, and packing. Packed in 8-mL sachets; 150-mL, 250-mL, and 500-mL glass bottles; 1-L, 1.75-L, and 2-L plastic bottles; and in 20-kg bag-in-a-box, subject article is generally used as a dipping sauce or as a flavouring for various 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. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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 ACFTA - Zero RCEP - Zero		23-284
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD
	“LEE KUM KEE XO SAUCE”
	<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is a golden-brown oil sauce made from soybean oil, dried scallops, dried shrimps, chili peppers, shallots, dehydrated garlic, yeast extract, sugar, shrimp roes, dried chili peppers, salt, and spices. Packed in 220-g glass jars, subject article is used as an all-purpose gourmet condiment.</p>

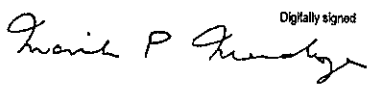


5	REASONS FOR CLASSIFICATION
----------	-----------------------------------

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.). Mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.

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; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem		23-401
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD												
	"SERES 5 (4WD) BEV"												
	<p>Based on the technical specifications submitted, subject article is a completely built-up (CBU) sports utility vehicle (SUV). It uses two electric motors as the sole means of propulsion. Available in various colours, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Motor type</td> <td>Front: AC induction motor Rear: Permanent magnet synchronous motor</td> </tr> <tr> <td>Maximum motor power (kW)</td> <td>430</td> </tr> <tr> <td>Battery type</td> <td>Lithium iron phosphate (LFP)</td> </tr> <tr> <td>Battery capacity (kWh)</td> <td>80</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>4,710 x 1,930 x 1,620</td> </tr> <tr> <td>Seating capacity</td> <td>5</td> </tr> </table>	Motor type	Front: AC induction motor Rear: Permanent magnet synchronous motor	Maximum motor power (kW)	430	Battery type	Lithium iron phosphate (LFP)	Battery capacity (kWh)	80	Overall dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620	Seating capacity	5
Motor type	Front: AC induction motor Rear: Permanent magnet synchronous motor												
Maximum motor power (kW)	430												
Battery type	Lithium iron phosphate (LFP)												
Battery capacity (kWh)	80												
Overall dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620												
Seating capacity	5												



5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid 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)

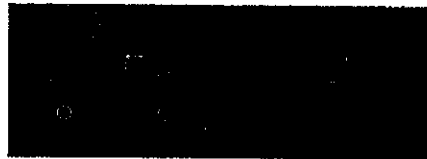
1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.60.29.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		23-402
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD

"DERRY ELECTRIC VEHICLE, MODEL: DLP5011XXYBEVD01"

Based on the technical specifications submitted, subject article is a completely built-up (CBU) van designed for the transport of goods. It uses a 6-kW or 12-kW electric motor (permanent magnet synchronous motor) as the sole means of propulsion. Subject article has the following specifications:

Battery type	Lithium iron phosphate
Battery capacity (kWh)	6 / 9.98
Overall dimension (LxWxH) (mm)	3,300 x 1,080 x 1,700
Gross weight (kg)	945
Loading weight (kg)	265 / 290
Approximate cargo volume (m³)	1.8
Passenger	1



5 REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION

MariLou P. Mendoza
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 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem		23-403
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD								
	“SERES 5 (2WD) BEV” Based on the technical specifications submitted, subject article is a completely built-up (CBU) sports utility vehicle (SUV). It uses a 220-kW electric motor (permanent magnet synchronous motor) as the sole means of propulsion. Available in various colours, subject article has the following specifications:								
	<table border="1" style="width: 60%; margin-left: auto; margin-right: auto;"> <tr> <td>Battery type</td> <td>Lithium iron phosphate (LFP)</td> </tr> <tr> <td>Battery capacity (kWh)</td> <td>80</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>4,710 x 1,930 x 1,620</td> </tr> <tr> <td>Seating capacity</td> <td>5</td> </tr> </table>	Battery type	Lithium iron phosphate (LFP)	Battery capacity (kWh)	80	Overall dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620	Seating capacity	5
Battery type	Lithium iron phosphate (LFP)								
Battery capacity (kWh)	80								
Overall dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620								
Seating capacity	5								

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right; margin-right: 20%;"> FOR THE COMMISSION <i>Digitally signed</i> MARILOU P. MENDOZA Chairperson </p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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 2932.20.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-422
		3	DATE ISSUED
			04 August 2023

4 | DESCRIPTION OF GOOD

“UNITED IVMTN 9500”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted and on available information on the Web, subject article is pure ivermectin (a macrocyclic lactone) in the form of a white or yellowish-white crystalline powder. Packed in 5-kg pouches or in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to cattle, sheep, and swine feeds at a rate of 0.2 to 0.3 mg per kilogram of animal body weight for seven days, for the treatment of gastrointestinal roundworms and lungworms.

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 29.32 of AHTN 2022 covers heterocyclic compounds with oxygen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, lactones. These compounds may be considered as internal esters of carboxylic acids with alcohol or phenol function, formed by elimination of water. The molecules may contain one or more ester functions in a ring. They are known as mono-, di-, trilactones, etc., according to the number of ester functions present.

In view thereof, subject article is classified under AHTN 2022 subheading 2932.20.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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





MASTER COPY
jmr

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 8703.60.82 MFN - 30% ad valorem ACFTA - 5% ad valorem RCEP - 30% ad valorem		23-429
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD												
	"DFSK E5"												
	Based on the brochure, technical specifications, certification on the modes of propulsion from the manufacturer, and test report submitted, subject article is a completely built-up (CBU), front-wheel-drive, plug-in hybrid multipurpose passenger vehicle. It is equipped with a spark-ignition internal combustion engine and an electric motor which can both propel the vehicle separately or in combination. With the engine as the primary means of propulsion, subject article has the following specifications:												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Engine displacement</td> <td>1,498 cc</td> </tr> <tr> <td>Battery type</td> <td>Ternary lithium</td> </tr> <tr> <td>Electric motor</td> <td>Permanent magnet synchronous motor</td> </tr> <tr> <td>Overall dimension (LxWxH)</td> <td>4,760 x 1,865 x 1,710 mm</td> </tr> <tr> <td>Gross vehicle weight</td> <td>2,305 kg</td> </tr> <tr> <td>Seating capacity</td> <td>Up to 7 persons</td> </tr> </table>	Engine displacement	1,498 cc	Battery type	Ternary lithium	Electric motor	Permanent magnet synchronous motor	Overall dimension (LxWxH)	4,760 x 1,865 x 1,710 mm	Gross vehicle weight	2,305 kg	Seating capacity	Up to 7 persons
Engine displacement	1,498 cc												
Battery type	Ternary lithium												
Electric motor	Permanent magnet synchronous motor												
Overall dimension (LxWxH)	4,760 x 1,865 x 1,710 mm												
Gross vehicle weight	2,305 kg												
Seating capacity	Up to 7 persons												

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.60.82, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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.
<p style="text-align: center;">AHTN 2103.90.29</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - 7% ad valorem RCEP - Zero</p>			23-458
		3	DATE ISSUED
		04 August 2023	

4 DESCRIPTION OF GOOD

"DXN® CINNAMON HERBS BAG"

Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, and product label submitted, subject article is a preparation composed of dried, sliced herbs and spices (*Angelica sinensis*, *Ligusticum striatum*, *Codonopsis pilosula*, *Polygonatum odoratum*, *Piper nigrum L.*, *Ramulus cinnamomi*, *Illicium verum*, *Cinnamomum verum*, and *Glycyrrhiza glabra*), and *Ganoderma lucidum* powder. Packed in boxes containing five pieces of 90-g foil packs, subject article is used as a seasoning in preparing meat-based broths/soups.

5 REASONS FOR CLASSIFICATION

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 mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.

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 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.
23-458	

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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.



mm

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 2936.26.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-488
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD
	"CYANOCOBALAMIN"
	Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure cyanocobalamin (vitamin B ₁₂) in the form of a powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg carton boxes, subject article is to be added to poultry, swine and fish feeds at various dosages for the improvement of their appetite and treatment of macrocytic anaemias.

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 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes provitamins and vitamins, whether natural or reproduced by synthesis, and derivatives thereof used primarily as vitamins. This includes vitamin B₁₂ (cyanocobalamin (INN)) and other cobalamins (hydroxocobalamin (INN), methylcobalamin, nitritocobalamin, sulphitocobalamin, etc.) and their derivatives. Vitamin B₁₂ is even more effective than vitamin B₉ in treating pernicious anaemia. It has a high molecular weight and contains cobalt. It is found in various forms in the liver and flesh of mammals and of fish, in eggs and in milk. It is obtained from spent antibiotic liquors, sugar beet molasses, whey, etc. Dark red crystals, soluble in water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.26.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of 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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p> <p><i>MariLou P. Mendoza</i></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 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.24.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-489
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD
	“UNITED UNICALVIT 98%”
	<p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, manufacturing process flowchart, and photograph of the packaging submitted, subject article is pure D-calcium pantothenate in the form of a white powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at a rate of 7.5 to 60 grams per ton of feed, as a vitamin supplement to prevent pantothenic acid deficiency in poultry, swine, horses, and cattle.</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 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes D- or DL-pantothenic acid (also known as vitamin B₅) and derivatives thereof used primarily as vitamins. This group includes calcium D- and DL-pantothenate. This white powder, soluble in water, is the most common form of vitamin B₅.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.24.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of 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

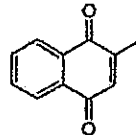
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2914.69.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-490
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD

"UNITED VKMAX 9850"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is pure menadione, an analog of 1,4-naphthoquinone with a methyl group in the 2-position, in the form of a pale-yellow crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums and cartons, subject article is to be added to swine and poultry feeds at a rate of 0.25 to 2 mg per kilogram of feed, for the prevention of vitamin K₃ deficiency in swine and poultry. 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.

Furthermore, heading 29.36 of the AHTN 2022 excludes synthetic substitutes for vitamins, such as Vitamin K₃: menadione, menaphthone, methylnaphthone or 2-methyl-1,4-naphthoquinone; sodium salt of 2-methyl-1,4-naphthoquinone bisulphite derivative; Menadiol or 1,4-dihydroxy-2-methyl-naphthalene.

Heading 29.14 of the AHTN 2022 covers ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes quinones. These are diketones derived from aromatic compounds by conversion of two >CH groups into >C=O groups with any necessary rearrangement of double bonds.

In view thereof, subject article is classified under AHTN 2022 subheading 2914.69.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

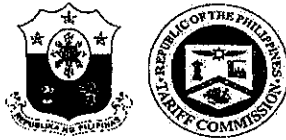
FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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





MASTER COPY
hmo

AOCG Memo No. 230-2023 f. 23

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 ACFTA - Zero RCEP - Zero		23-491
		3	DATE ISSUED
			04 August 2023

4 | **DESCRIPTION OF GOOD**

“UNITED CALINE PRO”

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, and photograph of the packaging submitted, subject article is a feed premix composed of 50% choline chloride and corn cob (carrier) in the form of a yellow-brown powder. Packed in 10-kg, 15-kg, 20-kg and 25-kg bags, subject article is to be added to animal feeds at a rate of 100 to 300 grams per ton of finished feed, for the prevention of fatty liver diseases in swine and perosis in poultry.

5 | **REASONS FOR CLASSIFICATION**

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

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

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-493
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD

“UNITED TP MAX 9000”

Based on the finished product specifications, Certificate of Product Registration (CPR) from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is pure tylosin phosphate (a macrolide antibiotic) in the form of a white powder. It is indicated for the treatment of chronic respiratory disease (CRD) caused by *Mycoplasma gallisepticum* and *Mycoplasma synoviae* in poultry, and swine enzootic pneumonia, atrophic rhinitis, dysentery and necrotic enteritis 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 20 to 100 g per ton of feed for five to seven days.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 2941.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

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.





MASTER COPY
hmo

AOCG Memo No. 230-2023 P. 25

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>AHTN 3824.99.99 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-494</p> <p>3 DATE ISSUED</p> <p>04 August 2023</p>
---	--

4 | DESCRIPTION OF GOOD

“UNITED PHARQUIN 66%”

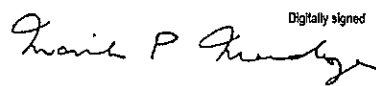
Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is an antioxidant for animal feeds in the form of a brown powder. It is composed of ethoxyquin and silica as carrier. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons or bags, subject article is added to animal feeds at a rate of 50 to 800 grams per ton of feed to prevent oxidative destruction of nutrients in feeds.

5 | REASONS FOR CLASSIFICATION

Heading 38.24 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; 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
 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 8703.80.99.900 MFN - 30% ad valorem ACFTA - 30% ad valorem RCEP - 30% ad valorem		23-508
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD														
	“FAW BESTUNE, MODEL NO.: CA7007BEVE”														
	<p>Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU), front-wheel-drive (FWD) electric minivan. With an electric motor as the sole means for propulsion, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Motor type</td> <td>Permanent magnet / synchronous</td> </tr> <tr> <td>Battery Type</td> <td>Lithium iron phosphate / Ternary lithium</td> </tr> <tr> <td>Maximum Power / Torque</td> <td>100 - 120 kW / 155 - 260 N-m</td> </tr> <tr> <td>Overall dimension (LxWxH)</td> <td>4,450 x 1,840 x 1,680 mm</td> </tr> <tr> <td>Curb Weight</td> <td>1650 / 1700 kg</td> </tr> <tr> <td>Range</td> <td>401 - 425 km</td> </tr> <tr> <td>Seating capacity</td> <td>5 persons</td> </tr> </table>	Motor type	Permanent magnet / synchronous	Battery Type	Lithium iron phosphate / Ternary lithium	Maximum Power / Torque	100 - 120 kW / 155 - 260 N-m	Overall dimension (LxWxH)	4,450 x 1,840 x 1,680 mm	Curb Weight	1650 / 1700 kg	Range	401 - 425 km	Seating capacity	5 persons
Motor type	Permanent magnet / synchronous														
Battery Type	Lithium iron phosphate / Ternary lithium														
Maximum Power / Torque	100 - 120 kW / 155 - 260 N-m														
Overall dimension (LxWxH)	4,450 x 1,840 x 1,680 mm														
Curb Weight	1650 / 1700 kg														
Range	401 - 425 km														
Seating capacity	5 persons														



5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.99.900, 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 CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





MASTER COPY
hmr

AOCG Memo No. 230-2023 *9-27*

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 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero</p>		23-510	
		3	DATE ISSUED
		04 August 2023	

4 DESCRIPTION OF GOOD

“LEE KUM KEE GROUND BEAN SAUCE”

Based on the product specifications, ingredients declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a smooth, viscous dark-brown sauce made from water, sugar, salt, soybeans, wheat flour, flavour enhancer, modified corn starch, colour, preservative, and wheat bran. Packed in 20-kg bag-in-boxes (BIB), subject article is used as a ready-to-use condiment and as an all-purpose cooking sauce.

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

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 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-511
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD

“LEE KUM KEE SAUCE FOR HONEY GARLIC SPARE RIBS”

Based on the ingredients declaration, quality assurance sheet, manufacturing process flowchart, and photograph of the product submitted, subject article is a semi-viscous dark-brown sauce made from sugar, brown sugar, water, honey, soy sauce, tomato paste, yeast extract, onion, salt, modified corn starch, dehydrated garlic, acidity regulator, stabilizer, and flavor enhancers. Packed in 70-g sachets, subject article is ideal for cooking spare ribs or beef ribs.



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

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.
		<u>In-Quota</u>	<u>Out-Quota</u>		23-534
	AHTN	2101.12.91.100	2101.12.91.200	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		04 August 2023
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	Zero	Zero		
	AHKFTA	30% ad valorem	45% ad valorem		
	AIFTA	30% ad valorem	45% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	30% ad valorem	45% ad valorem		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DXN® LINGZHI COFFEE PLUS 2-IN-1 WITH GANODERMA EXTRACT (COFFEE PREMIX WITH GANODERMA EXTRACT)”</p> <p>Based on the product information sheet, finished good specifications, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a coffee preparation with a bitter taste. It is in the form of a light to dark-brown powder composed of sugar, instant coffee powder, and Ganoderma extract. Packed in boxes containing 20 pieces of 11-g sachets, subject article is to be dissolved in 200-mL of hot water before consumption.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to submission of the corresponding proof of origin:</p>

AOCG Memo No. 230 - 2023 p. 30

2	TCC (AR) NO.
23-534	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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 2106.90.72		23-539
	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
			04 August 2023

4	DESCRIPTION OF GOOD
	“DXN® MYCOVE G”
	<p>Based on the product information sheet, product specifications, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is a mixture of vegetables (primarily of different species of mushroom), psyllium husk, mulberry leaf, noni leaf, fruits, green tea, herbs, and spices, among others. It is in the form of a light-green powder with a taste and odour of spices. Packed in 400-g bottles, subject article is a food supplement to be mixed with a glass of warm or cold water prior to consumption, to enhance a person’s 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>, products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal “teas”, (e.g., those having laxative, purgative, diuretic or carminative properties), including products which are claimed to offer relief from ailments or contribute to general health and well-being.</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.
23-539	

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

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.
		<u>In-Quota</u>	<u>Out-Quota</u>		23-544
	AHTN	2101.12.91.100	2101.12.91.200	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		04 August 2023
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	Zero	Zero		
	AHKFTA	30% ad valorem	45% ad valorem		
	AIFTA	30% ad valorem	45% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	30% ad valorem	45% ad valorem		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DXN® OOTEA LINGZHI COFFEE MIX 3 IN 1”</p> <p>Based on the product information sheet, finished good specifications, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a coffee preparation with a bitter and slight taste of Oolong tea. It is in the form of a light to dark-brown powder composed of sugar, non-dairy creamer, instant coffee, Oolong tea (<i>Camellia sinensis</i>), and Ganoderma extract. Packed in bags containing 20 pieces of 21-g packs, one pack of subject article is to be dissolved in 200-mL of hot water before consumption.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
23-544	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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.



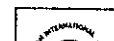
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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.
	<u>In-Quota</u>	<u>Out-Quota</u>		23-546
	AHTN	2101.12.99.100		3
	MFN	30% ad valorem		DATE ISSUED
	ATIGA	Zero		04 August 2023
	AANZFTA	Zero		
	ACFTA	Zero		
	AHKFTA	30% ad valorem		
	AIFTA	30% ad valorem		
	AJCEPA	Zero		
	AKFTA	5% ad valorem		
	RCEP	30% ad valorem		

4	DESCRIPTION OF GOOD
	<p>“DXN® OOTEA LINGZHI BLACK COFFEE MIX”</p> <p>Based on the product information sheet, finished good specifications, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a coffee preparation with a bitter and slight taste of Oolong tea. It is in the form of a dark-brown powder composed of instant coffee, Oolong tea (<i>Camellia sinensis</i>), and Ganoderma extract. Packed in bags containing 20 pieces of 4.5-g sachets, one pack of subject article is to be dissolved in 200-mL of hot water before consumption.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.99.100 and 2101.12.99.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-546	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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.
<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>	23-566
	3 DATE ISSUED
	04 August 2023

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“THAI KITCHEN® COCONUT MILK 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 milk containing 14 to 16% fat, 17 to 20% total solids, 2.7 to 5.4% non-fat solids, and 81% moisture (water). It is composed of coconut, 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, 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>

AOCG Memo No. 230-2023 p-38

2	TCC (AR) NO.
23-566	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

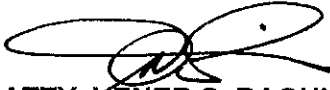
ACCOUNTABILITY

AOCG Memo No. 231-2023

BOC-09-42601 **MASTER COPY**

MEMORANDUM

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

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

SUBJECT : FOOD AND DRUG ADMINISTRATION (FDA) RECOMMENDATION FOR THE RELEASE OF DONATED PHARMACEUTICAL PRODUCTS FROM PHILIPPINE BUSINESS FOR SOCIAL PROGRESS INC. (PBSPI) TO DEPARTMENT OF HEALTH (DOH) DISEASE PREVENTION AND CONTROL BUREAU (DPCB)

DATE : 14 August 2023

Forwarding the herein attached letters dated 02 August 2023 from Jesusa Joyce N. Cirunay, Director IV, Center for Drug Regulation and Research, FDA, addressed to Anna Marie Celina G. Garfin, MD, MM, Director IV, DOH-DPCB, recommending clearance for the release of donated pharmaceutical products from **PBSPI**. to **DOH – DPCB**.

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Levofloxacin (as hemihydrate) 500 mg Film Coated Tablet Packaging: Blister Pack x 10's (Box of 100's) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Church Road, Near Leela Hotel, Andheri-Kurla Road, Andheri (East), Mumbai 400 059, India Storage Conditions: Store at temperatures not exceeding 30°C.	BLB72302A/2	31 December 2026	75 boxes
	BLB72303A/2	31 December 2026	110 boxes
	BLB72304A/2	31 December 2026	120 boxes
	BLB72305A	31 December 2026	5,273 boxes
	BLB72306A	31 December 2026	5,300 boxes
	BLB72307A	31 December 2026	4,354 boxes
Total			15,232 Boxes
Levofloxacin (as hemihydrate) 500 mg Film Coated Tablet Packaging: Blister Pack x 10's (Box of 100's) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Church Road, Near Leela Hotel, Andheri-Kurla Road, Andheri (East), Mumbai 400 059, India Storage Conditions: Store at temperatures not exceeding 30°C.	BLB72301A	31 December 2026	5,170 boxes
	BLB72302A	31 December 2026	5,200 boxes
	BLB72303A	31 December 2026	5,200 boxes
	BLB72304A	31 December 2026	5,200 boxes
	Total		



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



MASTER COPY

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

mm

JCG-Memo No. 231-2023 p.2

Cycloserine 250 mg Capsule Packaging: Blister Pack x 10's (Box of 100's) Manufactured by: Macleods Pharmaceuticals Ltd. – Atlanta Arcade, Church Road, Near Leela Hotel, Andheri-Kurla Road, Andheri (East), Mumbai 400 059, India Storage Conditions: Store at temperatures not exceeding 30°C	ECB522026C	31 October 2025	351 boxes
	ECB522027A	30 November 2025	153 boxes
	Total		504 boxes

The release of the said donated pharmaceutical products, intended for patients, is on the condition that:

1. the said products shall have a shelf-life of not less than 12 months at the time of arrival;
2. the labels (primary, secondary, and product information) shall be in the English language; and
3. the clearance is without prejudice to tariff rules and customs regulations.

For information and appropriate action.



Republic of the Philippines
Department of Health

FOOD AND DRUG ADMINISTRATION



CLEARANCE LETTER

02 August 2023



ANNA MARIE CELINA G. GARFIN, MD, MM
Director IV, Disease Prevention and Control Bureau
Building 1, San Lazaro Compound, Sta. Cruz, Manila

Subject: Clearance of Foreign Drug Donations

Dear Dr. Garfin:

Please be informed that this Office recommends clearance for the release of the following products as donation by Philippine Business for Social Progress Inc. – Unit 1 7th Floor, Citynet Central, Sultan Street, Highway Hills, Mandaluyong, Philippines, 1550 to Department of Health (DOH)–Disease Prevention and Control Bureau (DPCB) located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Levofloxacin (as hemihydrate) 500 mg Film Coated Tablet Packaging: Blister Pack x 10's (Box of 100's) Manufactured by: Macleods Pharmaceuticals Ltd. - Atlanta Arcade, Church Road, Near Leela Hotel, Andheri–Kurla Road, Andheri (East), Mumbai–400 059, India Storage conditions: Store at temperatures not exceeding 30°C.	BLB72302A/2	31 December 2026	75 boxes
	BLB72303A/2	31 December 2026	110 boxes
	BLB72304A/2	31 December 2026	120 boxes
	BLB72305A	31 December 2026	5,273 boxes
	BLB72306A	31 December 2026	5,300 boxes
	BLB72307A	31 December 2026	4,354 boxes
	Total		

The release of said donated pharmaceutical products, intended for patients, is on the condition that the said products shall have:

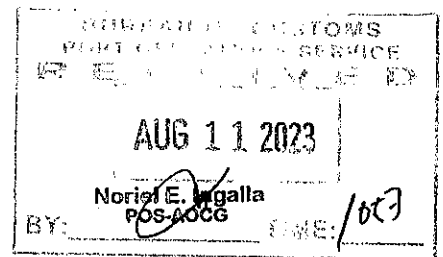
- shelf-life of not less than 12 months at the time of arrival; and
- labels (primary, secondary, and product information) in English language.

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

Very truly yours,

By Authority of the Director General:
Per FDA Order No. 2016-005

Jesusa Joyce N. Cirunay
JESUSA JOYCE N. CIRUNAY, RPH
Director IV, Center for Drug Regulation and Research



Amt. Paid: Php 510.00
OR#: Seq#72523625678
Date: 25 July 2023



cc: **Bienvenido Y. Rubio**
Commissioner, Bureau of Customs



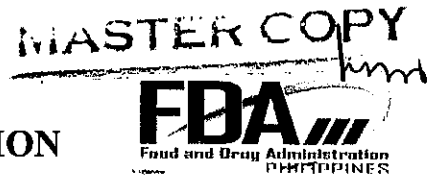
Management System
ISO 9001:2015
www.tuv.com
ID 314073394





FOOD AND DRUG ADMINISTRATION

CLEARANCE LETTER



02 August 2023

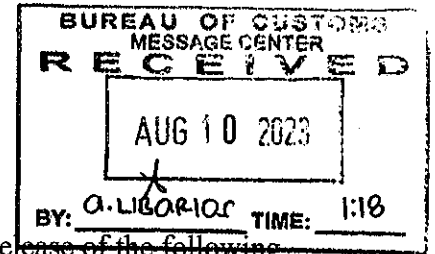


ANNA MARIE CELINA G. GARFIN, MD, MM
Director IV, Disease Prevention and Control Bureau
Building 1, San Lazaro Compound, Sta. Cruz, Manila

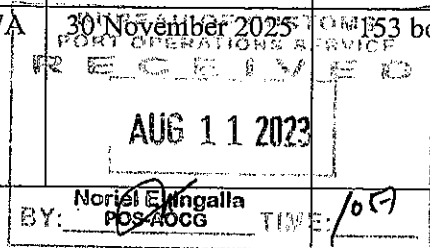
Subject: Clearance of Foreign Drug Donations

Dear Dr. Garfin:

Please be informed that this Office recommends clearance for the release of the following products as donation by Philippine Business for Social Progress Inc. – Unit 1 7th Floor, Citynet Central, Sultan Street, Highway Hills, Mandaluyong, Philippines, 1550 to Department of Health (DOH)–Disease Prevention and Control Bureau (DPCB) located at the abovementioned address:



Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Total Quantity
Levofloxacin (as hemihydrate) 500 mg Film Coated Tablet Packaging: Blister Pack x 10's (Box of 100's) Manufactured by: Macleods Pharmaceuticals Ltd. - Atlanta Arcade, Church Road, Near Leela Hotel, Andheri–Kurla Road, Andheri (East), Mumbai–400 059, India Storage conditions: Store at temperatures not exceeding 30°C.	BLB72301A	31 December 2026	5,170 boxes
	BLB72302A	31 December 2026	5,200 boxes
	BLB72303A	31 December 2026	5,200 boxes
	BLB72304A	31 December 2026	5,200 boxes
Total			20,770 boxes
Cycloserine 250 mg Capsule Packaging: Blister Pack x 10's (Box of 100's) Manufactured by: Macleods Pharmaceuticals Ltd. - Atlanta Arcade, Church Road, Near Leela Hotel, Andheri–Kurla Road, Andheri (East), Mumbai–400 059, India Storage conditions: Store at temperatures not exceeding 30°C.	ECB522026C	31 October 2025	351 boxes
	ECB522027A	30 November 2025	153 boxes
Total			504 boxes



-----NOTHING FOLLOWS-----



BY: *Almyr A. B...*
DATE & TIME: **08-10-23**
RECEIVED #5171

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

The release of said donated pharmaceutical products, intended for patients, is on the condition that the said products shall have:

1. shelf-life of not less than 12 months at the time of arrival; and
2. labels (primary, secondary, and product information) in English language.

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

Very truly yours,

**By Authority of the Director General:
Per FDA Order No. 2016-005**

Jesusa Joyce N. Cirunay

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

Amt. Paid: Php 1,020.00
OR#: Seq#72523625677
Date: 25 July 2023



20230703152132

cc: **Bienvenido Y. Rubio**
Commissioner, Bureau of Customs



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA


MASTERCOPY  hmo

AOCG Memo No. 232-2023

MEMORANDUM



TO : ALL DISTRICT COLLECTORS AND SUBPORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL
IMPORTERS/BROKERS
ALL OTHERS CONCERNED

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

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

SUBJECT : REITERATION OF MANDATORY COMPLIANCE TO
CUSTOMS ADMINISTRATIVE ORDER (CAO) NO. 08-2007,
AND CUSTOMS MEMORANDUM ORDER (CMO) NO. 28-2007
AS AMENDED BY CMO NO. 20-2020

DATE : 09 August 2023

Pursuant to **CAO No. 08-2007** as implemented by **CMO No. 28-2007**, in order to ensure collection of lawful revenue and accurately identify importations for tariff classification, valuation and statistical purposes, you are hereby reminded and directed to ensure strict compliance with the proper description of imported goods (General Description, Specific Description, Make/Brand, Model/ Style, Capacity/Quality/Grade/Process, Retail Packaging).

Relative thereto, you are likewise instructed to observe strict adherence to **CMO No. 20-2020** amending **CMO No. 28-2007**, hereto attached as Annex "A", providing for the **List of Generally Described Goods Subject to 100% Examination** and that the relevant shipments shall be considered in a status of continuing alert.

Further, any customs personnel found to be non-compliant with the implementation of the aforesaid issuances shall be penalized accordingly, pursuant to existing laws, rules and regulations.

Finally, you are also requested to remind importers and customs brokers that **habitual violators** who persistently declare their importation in a general manner shall be penalized in accordance with the above-mentioned issuances.

For strict compliance.



Republic of the Philippines
Department of Finance
Bureau of Customs
1099 Manila

October 2, 2007

CUSTOMS MEMORANDUM ORDER

No. 27 Ser.

**SUBJECT: Implementing CAO No. 8-2007 entitled
DESCRIPTION OF IMPORTED ARTICLES IN TARIFF
TERMS**

I. Objective:

To implement a convention to be observed in the proper description of imported goods for declaration, statistical and other purposes pursuant to CAO No. 8-2007.

II. Scope:

This convention shall be used:

1. as the basis for encoding box 31 of the Import Entry and Internal Revenue Declaration (IERD).
2. as the basis in the preparation of the packing list, commercial invoices, entry declaration, VHS and Classification Rulings, and other relevant documents.
3. by the COO III and COO V in the accomplishment of their returns of the IERD.
4. in describing the items for establishment and/or publication of values.
5. for statistical purposes.

III. General Provisions

1. The convention described herein must be strictly observed in the following instances :
 - a. In the proper encoding of the Single Administrative Document or ACOS, or its upgrade.
 - b. In the proper filing of the IERD.
 - c. In the accomplishment of the returns of the COO III and COO V
 - d. In describing articles for publication
 - e. In describing articles for statistical purposes.
2. Any delay in the processing of the entries or SAD due to failure to fully describe the shipment shall be the full responsibility of the importer and/or broker.
3. The convention described herein shall be observed to the extent practicable, taking into account that some products such as raw materials

may not have specific brand names, but are still susceptible to description in tariff terms.

IV. Administrative Provisions:

1. It shall be the responsibility of the COO V together with the Chief, Formal Entry Division, to ensure proper implementation of this Order.
2. The Commissioner of Customs through the VRIS shall issue a list of products covered by this Order, together with specific per article guidelines on the proper description of goods.
3. The Chief, Formal Entry/Assessment Division of each Port/District shall compile a list indicating the entry number and other shipment details of companies violating this Order and shall submit the same regularly on a weekly basis to the Head, Valuation Reference Information System (VRIS) and the Director, Trade Information Risk Analysis Office (TIRAO), Port Entry Audit Group (PEAG) for profiling purposes.

4. Motor Vehicles

2.1. For motor vehicles, the specific description shall be in accordance with the following illustrative example:

2.1.1. MAKE -----	Nissan
2.1.2. SERIES -----	Infiniti
2.1.3. BODY TYPE -----	Wagon
2.1.4. YEAR MODEL -----	2006
2.1.5. GROSS WEIGHT -----	2,500 kilos
2.1.6. NET WEIGHT -----	1,800 kilos
2.1.7. PISTON DISPLACEMENT -----	2,500 kilos
2.1.8. NO. OF CYLINDERS -----	6 cylinders
2.1.9. ENGINE NO. -----	VK-15(VE)-4193
2.1.10. CHASSIS NO. -----	JNRBS09W25X402117
2.1.11. VIN NO. -----	XXXXXXXXXXXX
2.1.12. FUEL -----	Gas

NOTE 1: Data on engine and chassis/VIN number shall be supported by stencil prints to validate the findings of the COO III.

NOTE 2: It shall be the responsibility of the official signatories of the Certificates of Payment to ensure compliance with the above requirements.

2.2. For Chamber of Automotive Manufacturers of the Philippines, Inc. (CAMPI) members, participants in the Motor Vehicle Development Program (MVDP) and the Motorcycle Development Program, and other importers who are the authorized distributors of specific car brands in the Philippines, the Packing List attached to the consumption entry shall indicate the respective chassis and engine numbers.

Q (01/15/06)

ms

PRO 2% 2017

V. The Convention:

1. Description of Articles

The description of articles must be in sufficient detail to enable the article to be identified for tariff classification, valuation and other statistical purposes including the following:

1.1. General Description

Pertains to the generic name or general name of the product, e.g. pump, engine, milk, bag, etc.

1.2. Specific Description

Pertains to the specific description of 1.1., e.g. centrifugal (for pump), diesel (for engine), skimmed (for milk), shoukler (for bag), etc.

1.3. Make/Brand

Refers to the brand name of the product e.g. Caterpillar, Nike, Gucci, Honda, etc.

1.4. Model/Style

The model number, style, reference and other reference e.g. "S18" for a Honda Civic car, model "Thinkpad R50e" for an IBM notebook, model "E-90" for a Nokia cellular phone, etc.

1.5. Capacity/Quality/Grade/Process

The capacity, output, horsepower or other indication of size and performance, among others, of the product e.g. 200 h.p., 10 kw, 120 watts rms, etc.; or the description of quality, grade specification or applicable standard e.g. technical grade 95%, IIS G 310 1/87 55 41, etc.; or process by which the product is manufactured e.d. suspension, emulsion, dispersion, etc.

1.6. Retail Packaging

This pertains to the detailed packaging or measure within the unit used, e.g. 12x1L bottles, 24x300 oz cans, 150 kg bags, etc.

If said details are not provided for in the invoice, an accompanying inspection report with the above details must be submitted as part of the working copy of the entry.

VI. List of Covered Importations

Attached is Annex "A" containing a preliminary list of generally declared products which are subject to 100% examination to determine conformance with the provisions of the Trade and Tariff Act (TTA).

hmb

01/11/17

Goods declared in a general manner to avoid proper classification or valuation shall undergo 100% examination and are to be considered in a status of continuing alert, subject to the following:

1. All items listed in Annex "A" or in subsequent updates issued by the Commissioner shall be established as a separate Selectivity Parameter for Red Channel in the Selectivity Module of ACCIS or its equivalent under ASYCUDA World.
2. Entries containing containerized generally described goods shall be subjected to the Commissioner's Special Stop.
3. For bulk shipments, generally described goods shall not be allowed special permits to discharge until full payment of correct duties and taxes are made.
4. Habitual violators or those violating this Order by persisting to declare their importation in a general manner shall be penalized in the following manner:
 - a. First Offense. - Warning
 - b. Second Offense. - Suspension of Accreditation for 6 months
 - c. Third Offense. - Cancellation of accreditation and blacklisting as an importer
5. Licensed customs brokers will be treated in the same manner as importers and their licenses recommended to be cancelled.
6. Good faith is not a defense. Both importers and customs brokers shall exercise utmost diligence in declaring goods for purposes of customs clearance.

VII. Penalties

In addition to number VI, the penalties prescribed under the TCCP, as amended, particularly those special criminal provisions on making false statements or declarations shall be made to apply for violations of the provisions of this Order.

VIII. Rescinding Clause

All Customs Memorandum Orders and Circulars or parts thereof which are inconsistent with this Order are hereby deemed rescinded and/or modified accordingly.

IX. Effectivity

This Order shall take effect immediately



NAPOLEON J. MORALES
Commissioner



BUREAU OF CUSTOMS

Professionalism Integrity Accountability

MASTER COPY



hmm

August 5, 2020

CUSTOMS MEMORANDUM ORDER
NO. 20-2020

SUBJECT: AMENDMENT TO THE LIST OF COVERED IMPORTATIONS IN CMO NO. 28-2007 WITH SUBJECT: IMPLEMENTING CAO NO. 8-2007 ENTITLED DESCRIPTION OF IMPORTED ARTICLES IN TARIFF TERMS

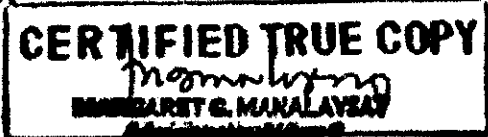
1. OBJECTIVE.

The list of commodities under Paragraph VI of CMO No. 28-2007, described in general terms, is already outdated. As such, there is the need to update the same to include the new commodities which are being generally described to avoid proper valuation and tariff classification.

2. GENERAL PROVISION.

- a. The preliminary list of commodities under CMO No. 28-2007 is hereby amended to include other generally described goods, hereto attached as Annex "A", which should be the subject to 100% examination and are to be considered in a status of continuing alert.
- b. This CMO is without prejudice to any subsequent updates on the other generally described goods to be issued by the Commissioner.

3. SEPARABILITY CLAUSE.



If any part of this CMO is declared unconstitutional or contrary to existing laws, other parts not so declared shall remain in full force or effect.

South Harbor, Gate 3, Port Area, Manila 1099
Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.carca@customs.gov.ph

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



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



4. REPEALING CLAUSE.

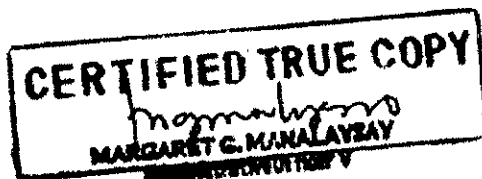
All CMOs and Memoranda issued contrary to this Order are hereby repealed or amended accordingly.

5. PENAL PROVISIONS.

Failure to comply with any provision of this memorandum shall be penalized accordingly pursuant to existing rules and regulations.

6. EFFECTIVITY.

This Order shall take effect immediately fifteen (15) days after the completion of its publication.




REY LEONARDO B. GUERRERO
Commissioner

AUG 14 2020



BOC-01-03636

Annex A**Generally Described Goods (Subject to 100% examination)**

- | | |
|---------------------------|---------------------------------------|
| 1 Accelerators | 51 Carboxylic Acid |
| 2 Acrylic Polymer | 52 Carriers |
| 3 Acyclic Polyamine | 53 Carton |
| 4 Agricultural Machinery | 54 Case |
| 5 Agricultural Tyres | 55 Caseinates |
| 6 Alcohol Wood Pulp | 56 Catalogue |
| 7 Aluminum Containers | 57 Ceramic Products |
| 8 Aluminum Foil | 58 Chain |
| 9 Amplifier | 59 Cigarette |
| 10 Animal Feed | 60 Clamp |
| 11 Apples | 61 Clay |
| 12 Articles Of Glass | 62 Cleaner |
| 13 Articles Of Steel | 63 Cloth |
| 14 Artificial Filament | 64 Clothing Accessories |
| 15 Audio Equipment | 65 Coat |
| 16 Audio Video | 66 Coffee |
| 17 Automotive Spare Parts | 67 Coil |
| 18 Bag | 68 Cold Rolled Steel |
| 19 Ballast | 69 Colorant |
| 20 Base Oil | 70 Colouring Matter |
| 21 Bath Care Products | 71 Compressor |
| 22 Bearing | 72 Connector |
| 23 Beef | 73 Converter |
| 24 Beer | 74 Core |
| 25 Beverages | 75 Cotton |
| 26 Bicycle | 76 Cotton Raw |
| 27 Bicycle Spare Parts | 77 Cover |
| 28 Bingo Equipment | 78 Crackers |
| 29 Blades | 79 Cream |
| 30 Blazer | 80 Crocheted Fabrics |
| 31 Blender | 81 Cylinder |
| 32 Board | 82 Detergent |
| 33 Bolt | 83 Digital Camera |
| 34 Bond | 84 Digital Machine |
| 35 Book | 85 Dinner Set |
| 36 Bottled Water | 86 Diode |
| 37 Bovine Fat | 87 Dispenser |
| 38 Bovine Meat | 88 Display |
| 39 Box | 89 Dress |
| 40 Bra Parts | 90 Drill |
| 41 Bracket | 91 Egg Yolk |
| 42 Brochure | 92 Electric Motor for Washing Machine |
| 43 Bronze Rods | 93 Electric Wire |
| 44 Brush | 94 Electronic Components |
| 45 Bulb | 95 Electronic Parts |
| 46 Cable | 96 Embroidery |
| 47 Cap | 97 Engine |
| 48 Capacitor | 98 Ensembles |
| 49 Capillary | 99 Equipment |
| 50 Carbon Black | 100 Essential Oil |

CERTIFIED TRUE COPY
Margaret G. ...
MARGARET G. ...
 ...

Annex A

Generally Described Goods (Subject to 100% examination)

101 Fabric	151 Kettle
102 Fabric Polyester	152 Kitchenware
103 Fan	153 Knitted Fabrics
104 Fastening	154 Knitting Yarn
105 Filament Coils	155 Label
106 Film	156 Lamp
107 Filter	157 Lamps
108 Fish	158 Leather
109 Fittings	159 Leguminous Vegetable
110 Fixture	160 Lotion
111 Flange	161 Lubricant
112 Flavoring	162 Machinery Parts
113 Float Glass	163 Mask
114 Floor Coverings	164 Mat
115 Foam	165 Materials For Flavoring
116 Foil	166 Meat Extracts
117 Food Preparation	167 Mesh
118 Food Products	168 Metal Enclosure
119 Frame	169 Metal Parts
120 Fruit	170 Milk
121 Fruit Juice	171 Mist
122 Fruit Peel	172 Mixer
123 Fungicide	173 Modified Starch
124 Furnishing Fabrics	174 Motorcycle Spare Parts
125 Furniture	175 Mould
126 Fuse	176 Mucilages & Thickeners
127 Garments	177 Nail Color
128 Gasket	178 Natural Polymer
129 Gauge	179 Nipple
130 Gear	180 Nonwoven Fabrics
131 Glassware	181 Nozzle
132 Gloves	182 Oil
133 Glue	183 Oil Can
134 Grease	184 Oil seeds
135 Hair Care Products	185 Ointment
136 Hair Pack	186 Other Chemicals
137 Harness	187 Packaging
138 Headset	188 Paint
139 Hinge	189 Panel
140 Holder	190 Pants
141 Hose	191 Paper
142 Hot Rolled Steel	192 Paper Product
143 Household Articles	193 Parts
144 Housing	194 Parts for Airconditioner
145 Indonesian Fabrics	195 Pasta
146 Inductor	196 Paste
147 Ink	197 Pc
148 Inorganic Compound	198 Pectic Substances
149 Jacket	199 Pellet
150 Joint	200 Pen

CERTIFIED TRUE COPY
Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer

Annex A

Generally Described Goods (Subject to 100% examination)

- | | |
|------------------------------------|---|
| 201 Petroleum Waxes | 251 Steel Billets |
| 202 Phenol | 252 Stereo |
| 203 Photographic Equipment | 253 Stone Decors |
| 204 Picture tube for Color TV(CTV) | 254 Stone Products |
| 205 Pigments | 255 Suits |
| 206 Pin | 256 Surfactant |
| 207 Piston | 257 Synthetic Filament |
| 208 Piston Ring | 258 Synthetic Polymer |
| 209 Plastic Articles | 259 Tableware |
| 210 Plastic Product | 260 Tape |
| 211 Plastic Toys | 261 Textile |
| 212 Polycarbon Bottles | 262 Textile Fabrics |
| 213 Polycarboxylic Acid | 263 Textured Protein Substance |
| 214 Poultry Fat | 264 Thermoplastic |
| 215 Poultry Meat | 265 Thread |
| 216 Powder | 266 Tiles |
| 217 Powder Coating | 267 Tools |
| 218 Prepared Vegetable | 268 Top Coat |
| 219 Primer | 269 Toys |
| 220 Pump | 270 Trimmings |
| 221 Rack | 271 Trousers |
| 222 Radio | 272 Truck Replacement Parts |
| 223 Raw Materials | 273 Tshirt |
| 224 Resin | 274 Tube |
| 225 Rice | 275 TV |
| 226 Roller | 276 Underpants |
| 227 Samples | 277 Unloader |
| 228 Sandals | 278 Unsaturated for Flavoring Monocarboxylic Acid |
| 229 Sauces | 279 Used Amplifier |
| 230 Screen | 280 Used Speaker |
| 231 Seal | 281 Used TV |
| 232 Sealant | 282 Valve |
| 233 Seasonings | 283 Valve Inlet |
| 234 Seaweeds | 284 Varnish |
| 235 Sensor Assy | 285 Vegetable |
| 236 Shampoo | 286 Vegetable Oil |
| 237 Sheet Metal | 287 Vehicle Parts |
| 238 Shirt | 288 Video Equipment |
| 239 Shoes | 289 Warning Device |
| 240 Shorts | 290 Waste |
| 241 Skirts | 291 Water |
| 242 Slippers | 292 Wax |
| 243 Snacks | 293 Wheat Flour |
| 244 Soap | 294 Wheel |
| 245 Soups | 295 Wines |
| 246 Spare Parts | 296 Wire Rods |
| 247 Spice Seeds | 297 Wires |
| 248 Spices | 298 Woven Fabrics |
| 249 Spirits | 299 Wrench |
| 250 Stands | 300 Yam |

CERTIFIED TRUE COPY
Margaret G. Manclay
MARGARET G. MANCLAY
Administrative Officer V



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 235-2023

MEMORANDUM

MASTER COPY
hmm

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

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

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

DATE : 14 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 10 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-433	"UNITED ZINOMIN 98%"	2817.00.10	MFN – 5% ad valorem ACFTA – Zero* RCEP – Zero*
23-462	"FC SAGE"	3302.10.30	MFN – 1% ad valorem
23-500	"HEPATOLIN™"	2309.90.20	MFN – Zero AIFTA – Zero*
23-507	"DYDROGEST (DYDROGESTERONE)"	3004.39.00	MFN – 1% ad valorem AIFTA – Zero*
23-515	"FORTEVIT®"	2309.90.20	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).**



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 235-2023 p.2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-516	"BULLA® AUSTRALIAN STYLE YOGHURT MANGO"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-517	"BULLA® AUSTRALIAN STYLE YOGHURT VANILLA"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-518	"BULLA® AUSTRALIAN STYLE YOGHURT STRAWBERRY"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-519	"BULLA® GREEK STYLE NATURAL YOGHURT"	0403.20.99	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-520	"BULLA® AUSTRALIAN STYLE YOGHURT NATURAL"	0403.20.99	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
23-527	"UNITED APLM 2500"	3003.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-528	"UNITED QILI-FE"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-537	"DXN GANOZHI LIPSTICK PEARLY PINK"	3304.10.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-540	"DXN GANOZHI LIPSTICK COCO RED"	3304.10.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-547	"DXN GANOZHI LIPSTICK PEARLY RED"	3304.10.00	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).**

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

South Harbor, Gate 3, Port Area, Manila 1099

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 235-2023 p. 3

MASTER COPY *lmo*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-548	"DXN GANOZHI LIPSTICK PEARLY GRAPE"	3304.10.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-549	"DXN GANOZHI LIPSTICK CORAL PINK"	3304.10.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-550	"UNITED NCNMAX 9900"	2936.29.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-551	"TILMICOSIN PHOSPHATE"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-552	"UNITED PHARCOMIN"	2833.29.90	MFN – Zero ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



RECEIVED

BY: Amro 3:08
DATE & TIME: 08-11-23

AOCG Memo No. 235-2023 p-4

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



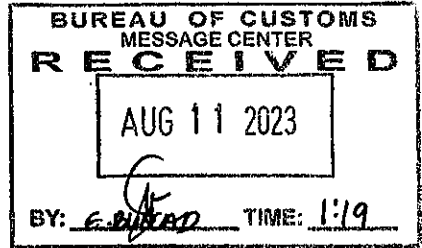
BOC-09-42617

TCOC Ref. No. 23-067

10 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 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-433, 23-462, 23-500, 23-507, 23-515, 23-516, 23-517, 23-518, 23-519, 23-520, 23-527, 23-528, 23-537, 23-540, 23-547, 23-548, 23-549, 23-550, 23-551, and 23-552, issued by this Commission on 10 August 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

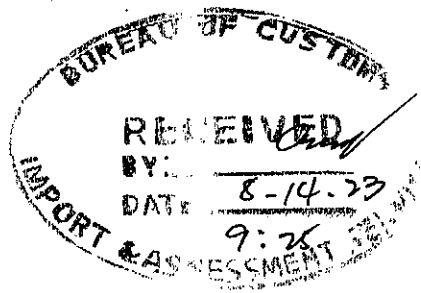
Very truly yours,

MariLou P. Mendoza
Digitally signed

8/14
9:30

MARILOU P. MENDOZA
Chairperson

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



11 AUG 2023



MASTER COPY

AOCG Memo No. 235-2023 p-5

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2817.00.10 MFN - 5% ad valorem ACFTA - Zero RCEP - Zero		23-433
		3	DATE ISSUED
			10 August 2023

4	DESCRIPTION OF GOOD
	"UNITED ZINOMIN 98%"
	Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure feed-grade zinc oxide in the form of a white to yellowish-white powder. It is administered to swine for the prevention of parakeratosis, and to poultry for their normal growth, enhancement of feather development, and for the improvement of egg production and hatchability. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at a rate of 5 to 50 grams per ton of feed for swine and at 5 to 10 grams per ton of feed for poultry.

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.17 of the AHTN 2022 covers zinc oxide; zinc peroxide. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that zinc oxide (zinc white) (ZnO) is obtained by burning zinc vapour with oxygen from air. The zinc vapour is obtained by vaporising metallic zinc (indirect or French process) or by the reduction of oxidic zinc raw materials like zinc ores (roasted blende, calamine – heading 26.08) with carbon (direct or American process). In these processes, the oxide is collected in bag houses or chambers forming deposits of increasingly pure oxides. In the wet process, zinc is leached from zinc containing raw materials and then precipitated as zinc hydroxide or carbonate. The precipitate is filtered, washed, dried and calcinated to ZnO. Zinc oxide is a fine white powder which turns yellow on heating. It is of amphoteric nature, soluble in acids and alkalis.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2817.00.10, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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>





MASTER COPY

AOCG Memo No. 235-2023 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 3302.10.30 MFN - 1% ad valorem		23-462	
		3	DATE ISSUED
		10 August 2023	

4	DESCRIPTION OF GOOD
"FC SAGE"	
<p>Based on the product information sheet, quality assurance and safety data sheets, manufacturing process flowchart, photograph of the packaging, and sample submitted, subject article is a blended spray-dried flavouring preparation composed of extractives of sage and modified corn starch. It is in the form of a white powder with characteristic odour. Packed in a 45.36-kg fiber drum with inner polyethylene (PE) bag, subject article is used as a flavouring in the manufacture of food products.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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 2309.90.20 MFN - Zero AIFTA - Zero		23-500
		3	DATE ISSUED
			10 August 2023

4 DESCRIPTION OF GOOD

"HEPATOLIN™"

Based on the physico-chemical properties of finished product, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, certificate of analysis, batch manufacturing formula, and product label submitted, subject article is a performance-enhancing liver tonic for poultry. It is in the form of a light to dark brown viscous liquid composed of tricholine citrate, inositol, vitamin B₁₂, protein hydrolysate, liver extract, methyl sulfonyl methane, biotin, selenium, and vitamin E, among others. Packed in 250-mL, 500-mL, and 1-L co-extruded (COEX) plastic bottles, and in 5-L and 20-L carboys, subject article is added to drinking water of poultry to improve their vitality, health, and fighting ability; to inhibit mold growth and increase productivity; and to improve liver function and protect the animals from various toxins.

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 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.



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 3004.39.00 MFN - 1% ad valorem AIFTA - Zero		23-507
		3	DATE ISSUED
			10 August 2023

4	DESCRIPTION OF GOOD
	“DYDROGEST (DYDROGESTERONE)”
	<p>Based on the package insert, Certificate of Product Registration from the Food and Drug Administration (FDA), description and composition, and photograph of the product submitted, subject article is a white round, biconvex, film-coated tablet containing 10 mg of dydrogesterone and excipients. Dydrogesterone is a progestogen (pregnadien derivative) indicated for the treatment of endometriosis, dysmenorrhea, infertility as a result of corpus luteum insufficiency, and dysfunctional uterine bleeding, among others. Packed in carton boxes containing two blister packs with 10 tablets each, subject article is to be taken orally at a dosage depending on the patient's condition.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION 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>

MASTER COPY
jumb

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> <p>MFN - Zero ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	23-515
	3 DATE ISSUED
	10 August 2023
4 DESCRIPTION OF GOOD	
<p style="text-align: center;">“FORTEVIT®”</p> <p>Based on the product specifications, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, certificate of analysis, unit dose and batch formulation, and product label submitted, subject article is a vitamin supplement in the form of a water-soluble orange-brown powder. It is composed of vitamins A, B₁, B₂, B₆, B₁₂, C, D₃, E, and K₃; folic acid; biotin; calcium-D-pantothenate; nicotinic acid; and dextrose. Packed in 5-g, 10-g, 50-g, 100-g, and 250-g sachets, and in boxes containing 200 pieces of 100-g sachets, subject article is added, at a dosage of 10 g per 15 to 120 L of drinking water of poultry, to stimulate growth, egg production and hatchability; and reduce stress while supporting treatment of infectious diseases and vitamin deficiencies.</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 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.
23-515	

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

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

FOR THE COMMISSION

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

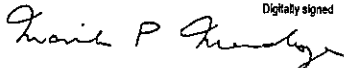
TARIFF COMMISSION

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 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-516
		3	DATE ISSUED
			10 August 2023

4	DESCRIPTION OF GOOD
	<p align="center">"BULLA® AUSTRALIAN STYLE YOGHURT MANGO"</p> <p>Based on the finished good export information, manufacturing process flowchart, and photograph of the product submitted, subject article is an Australian-style, mango-flavoured thick yoghurt. It is made from fresh skim milk, milk solids, fresh cream, mango puree, sugar, water, reconstituted lemon juice, thickeners, carrot juice concentrate, natural flavour, and live yoghurt cultures. Subject article is packed in 160-g and 900-g cups.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION Digitally signed  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 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-517
		3	DATE ISSUED
			10 August 2023

4	DESCRIPTION OF GOOD
	"BULLA® AUSTRALIAN STYLE YOGHURT VANILLA"
	<p>Based on the finished good export information, manufacturing process flowchart, and photograph of the product submitted, subject article is an Australian-style, vanilla-flavoured thick yoghurt. It is made from fresh skim milk, milk solids, fresh cream, sugar, water, thickener, natural vanilla flavours, acidity regulators, and live yogurt cultures. Subject article is packed in 160-g cups.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>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>




MASTER COPY *hmt*

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 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-518
		3	DATE ISSUED
			10 August 2023

4	DESCRIPTION OF GOOD
	"BULLA® AUSTRALIAN STYLE YOGHURT STRAWBERRY"
	<p>Based on the finished good export information, manufacturing process flowchart, and photograph of the product submitted, subject article is an Australian-style, strawberry-flavoured thick yoghurt. It is made from fresh skim milk, milk solids, fresh cream, strawberry puree, sugar, water, purple carrot concentrate, blackcurrant juice concentrate, natural flavours, thickener, acidity regulators, and live yoghurt cultures. Subject article is packed in 160-g, 500-g, and 900-g cups.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION 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.
<p style="text-align: center;">AHTN 0403.20.99 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero</p>		23-519	
		3	DATE ISSUED
		10 August 2023	

4	DESCRIPTION OF GOOD
<p>"BULLA® GREEK STYLE NATURAL YOGHURT"</p> <p>Based on the product specifications, manufacturing process flowchart, and photograph of the product submitted, subject article is a Greek-style, thick, creamy and smooth yoghurt. It is made from fresh skim milk, fresh cream, milk solids, and live yoghurt culture. Subject article is packed in 1-kg plastic cups, and sealed with a foil and a plastic overlid.</p>	



5	REASONS FOR CLASSIFICATION
---	-----------------------------------

Heading 04.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

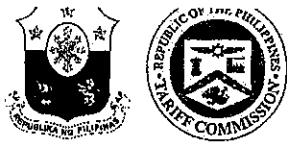
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

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 0403.20.99 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		23-520
		3	DATE ISSUED
			10 August 2023

4 DESCRIPTION OF GOOD

“BULLA® AUSTRALIAN STYLE YOGHURT NATURAL”

Based on the finished good export information, manufacturing process flowchart, and photograph of the product submitted, subject article is an Australian-style, unflavoured thick yoghurt. It is made from fresh skim milk, milk solids, fresh cream, and live yoghurt cultures. Subject article is packed in 160-g, 500-g, and 900-g cups.

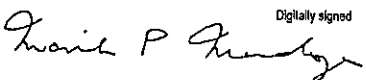


5 REASONS FOR CLASSIFICATION

Heading 04.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid 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 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-527
		3	DATE ISSUED
			10 August 2023

4 DESCRIPTION OF GOOD

“UNITED APLM 2500”

Based on the specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing procedure, and product label submitted, subject article is an anticoccidial/antiparasitic feed premix powder containing 250 g amprolium per kilogram feed premix, and carrier. It is indicated for the treatment of coccidiosis in poultry caused by *Eimeria tenella*, *E. maxima*, *E. mivati*, *E. necatrix*, *E. brunette*, and *E. acervulina*. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is administered by mixing with poultry feed at a dosage of 2 kg per ton of feed for five to seven days.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

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.





MASTER COPY *hms*

AOCG Memo No. 235-2023 p. 17

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero</p>	<table border="1"> <tr> <td data-bbox="1029 392 1093 481">2 TCC (AR) NO.</td> <td data-bbox="1093 392 1388 481">23-528</td> </tr> <tr> <td data-bbox="1029 481 1093 616">3 DATE ISSUED</td> <td data-bbox="1093 481 1388 616">10 August 2023</td> </tr> </table>	2 TCC (AR) NO.	23-528	3 DATE ISSUED	10 August 2023
2 TCC (AR) NO.	23-528				
3 DATE ISSUED	10 August 2023				

4 | DESCRIPTION OF GOOD

“UNITED QILI-FE”

Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a chelated mineral feed premix, in the form of a smooth, brown powder. It is composed of glycine, iron sulfate, and water. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons, subject article is administered by mixing with animal feeds at a dosage of 2 to 250 g per ton of feed for the treatment and prevention of iron deficiency in swine, poultry, cattle, and aquatic animals.

5 | REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION
Digitally signed
MariLou P. Mendoza
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 3304.10.00		23-537
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			10 August 2023

4 DESCRIPTION OF GOOD

“DXN GANOZHI LIPSTICK PEARLY PINK”

Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, product label, and photograph of the product submitted, subject article is a lipstick with a pearly pink colour. It is made from *Ricinus communis* (castor) seed oil, octyldodecanol, C₁₂₋₁₅ alkyl benzoate, *Euphorbia cerifera* (candelilla) wax, polyethylene, mica, beeswax, CI 77891, cetyl alcohol, *Copernicia cerifera* (carnauba) wax, and hydrogenated polyisobutene, among others. Subject article is packed in boxes containing 12 pieces of lipstick cases.



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, lipsticks and other lip make-up preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 3304.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-537	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3304.10.00</p> <table border="0"> <tr> <td>MFN - 7% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 7% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<table border="1"> <tr> <td data-bbox="1066 492 1157 593">2</td> <td data-bbox="1157 492 1503 593">TCC (AR) NO. 23-540</td> </tr> <tr> <td data-bbox="1066 593 1157 846">3</td> <td data-bbox="1157 593 1503 846">DATE ISSUED 10 August 2023</td> </tr> </table>	2	TCC (AR) NO. 23-540	3	DATE ISSUED 10 August 2023
MFN - 7% ad valorem	ATIGA - Zero														
AANZFTA - Zero	ACFTA - Zero														
AHKFTA - Zero	AIFTA - Zero														
AJCEPA - Zero	AKFTA - Zero														
RCEP - Zero															
2	TCC (AR) NO. 23-540														
3	DATE ISSUED 10 August 2023														
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DXN GANOSHI LIPSTICK COCO RED”</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 lipstick with a coco red colour. It is made from <i>Ricinus communis</i> (castor) seed oil, octyldodecanol, <i>Euphorbia cerifera</i> (candelilla) wax, polyethylene, beeswax, <i>Copernicia cerifera</i> (carnauba) wax, mica, <i>Butyrospermum parkii</i> (shea butter), and <i>Aloe barbadensis</i> (aloe vera) extract, among others. Subject article is packed in boxes containing 12 pieces of lipstick cases.</p>															
<p>5 REASONS FOR CLASSIFICATION</p> <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, lipsticks and other lip make-up preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>															



2	TCC (AR) NO.
23-540	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3304.10.00		23-547
	<p>MFN - 7% ad valorem ATIGA - Zero</p> <p>AANZFTA - Zero ACFTA - Zero</p> <p>AHKFTA - Zero AIFTA - Zero</p> <p>AJCEPA - Zero AKFTA - Zero</p> <p>RCEP - Zero</p>	3	DATE ISSUED
			10 August 2023

4 DESCRIPTION OF GOOD

“DXN GANOZHI LIPSTICK PEARLY RED”

Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, product label, and photograph of the product submitted, subject article is a lipstick with a pearly red colour. It is made from *Ricinus communis* (castor) seed oil, octyldodecanol, C₁₂₋₁₅ alkyl benzoate, *Euphorbia cerifera* (candelilla) wax, polyethylene, beeswax, CI 15850, cetyl alcohol, *Copernicia cerifera* (carnauba) wax, and hydrogenated polyisobutene, among others. Subject article is packed in boxes containing 12 pieces of lipstick cases.



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, lipsticks and other lip make-up preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 3304.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-547	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 3304.10.00</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	23-548
	3 DATE ISSUED
10 August 2023	

4 DESCRIPTION OF GOOD	
<p>“DXN GANOZHI LIPSTICK PEARLY GRAPE”</p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, product label, and photograph of the product submitted, subject article is a lipstick with a pearly grape colour. It is made from <i>Ricinus communis</i> (castor) seed oil, octyldodecanol, <i>Euphorbia cerifera</i> (candelilla) wax, beeswax, <i>Copernicia cerifera</i> (carnauba) wax, mica, <i>Butyrospermum parkii</i> (shea butter), and <i>Aloe barbadensis</i> (aloe vera) extract, among others. Subject article is packed in boxes containing 12 pieces of lipstick cases.</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, lipsticks and other lip make-up preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
23-548	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 3304.10.00</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	23-549
	3 DATE ISSUED
10 August 2023	

4 | DESCRIPTION OF GOOD

"DXN GANOZHI LIPSTICK CORAL PINK"

Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, product label, and photograph of the product submitted, subject article is a lipstick with a light peach to light pinkish-peach colour. It is made from *Ricinus communis* (castor) seed oil, octyldodecanol, *Euphorbia cerifera* (candelilla) wax, beeswax, C₁₂₋₁₅ alkyl benzoate, *Copernicia cerifera* (carnauba) wax, polyethylene, CI 77891, and *Butyrospermum parkii* (shea butter), among others. Subject article is packed in boxes containing 12 pieces of lipstick cases.



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, lipsticks and other lip make-up preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 3304.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

2	TCC (AR) NO.
23-549	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2936.29.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-550	
		3	DATE ISSUED
		10 August 2023	

4	DESCRIPTION OF GOOD
“UNITED NCNMAX 9900”	
<p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure feed-grade niacin in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg and 25-kg cartons, subject article is to be added to animal feeds at various dosages for three to seven days for the prevention and treatment of niacin deficiency in cattle, swine, and poultry.</p>	

5	REASONS FOR CLASSIFICATION
---	----------------------------

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

Heading 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamin PP (also known as nicotinic acid and nicotinamide, or vitamin B₃) and derivatives thereof used primarily as vitamins. Vitamin PP is the anti-pellagra vitamin essential for growth, oxidations, cellular respiration, protein and carbohydrate metabolism. It includes nicotinic acid (INN) (pyridine-β-carboxylic acid, niacin). Animal sources (e.g., liver, kidney, fresh meat of mammals and certain kinds of fish) and vegetable sources (brewers' yeast, cereal germs and pericarp, etc.). Obtained synthetically. Colourless crystals, soluble in alcohol, liposoluble; relatively stable to heat and oxidation.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.29.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

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 2941.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-551	
		3	DATE ISSUED
		10 August 2023	

4 DESCRIPTION OF GOOD

"TILMICOSIN PHOSPHATE"

Based on the finished product specifications, manufacturing process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a white or light-yellow powder containing 85% (minimum) tilmicosin phosphate (a macrolide antibiotic), produced from tylosin tartrate. It is indicated for the treatment and control of pneumonia in swine caused by *Actinobacillus pleuropneumoniae*, *Mycoplasma hyopneumoniae*, and *Pasturella multocoda*. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine feeds at a rate of 400 grams per ton of feed for five to seven days.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 2941.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

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 2833.29.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-552
		3	DATE ISSUED
			10 August 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"UNITED PHARCOMIN"</p> <p>Based on the product specifications, manufacturing process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is pure cobalt sulphate (CoSO₄·7H₂O). It is in the form of orange crystals which become red after losing the crystal water. Packed in 10-kg, 15-kg, 20-kg, and 25-kg fiber drums, subject article is to be added to animal feeds at a dosage of 50 to 100 grams per ton of feed, to prevent and treat anemia, enhance appetite, and improve the volume and oxygen-carrying capacity of the blood of animals.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.33 of the AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the sulphates of this heading include cobalt sulphate (CoSO₄·7H₂O). Prepared from cobaltous oxide and sulphuric acid; red crystals soluble in water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2833.29.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: center;">FOR THE COMMISSION 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>