



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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Date: NOV 29 2023 LAW CENTER
OFFICE OF THE NATIONAL ADMINISTRATIVE REGISTER
Administrative Rules and Regulations

CUSTOMS MEMORANDUM ORDER
NO. 17-2023

REGISTERED
DEC 19 2023

SUBJECT: INTEGRATION OF THE ELECTRONIC CUSTOMS BAGGAGE DECLARATION AND CURRENCIES DECLARATION IN THE ETRAVEL SYSTEM

Section 1. Scope. This Order shall cover the operational procedure for the use of the eTravel Customs System for all Travelers and Crew Members arriving at or departing from all airports and seaports of entry and exit.

Section 2. Objectives. To provide the guidelines on the customs clearance process for all Travelers and Crew Members arriving and departing using Electronic Customs Baggage Declaration Form (e-CBDF) and Electronic Currencies Declaration Form (eCDF) in the eTravel System in relation to Customs Administrative Order (CAO) No. 1-2017.

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

3.1. Crew Member – shall refer to person/s assigned by an Air or Vessel Operator to render duty during a flight or voyage duty period;²

3.2. Commercial Quantity – shall refer to the quantity for a given kind or class of articles which are in excess of what is compatible with and commensurate to the person's normal requirements for personal use;³

3.3. Electronic Customs Baggage Declaration Form (e-CBDF) – shall refer to the electronic form of the Customs Baggage Declaration Form in the eTravel System prescribed by the Bureau of Customs and to be accomplished by all arriving Travelers and Crew Members;

² Customs Administrative Order (CAO) No. 1-2017, Section 3.8.

³ Department of Finance (DOF) Department Order (DO) 57-2011, 2 (b).

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- 3.4. **Electronic Currencies Declaration Form (e-CDF)** – shall refer to the electronic form of the Currencies Declaration Form⁵ in the eTravel System prescribed by the *Bangko Sentral ng Pilipinas* (BSP) and required to be filled-out by Travelers and Crew Members bringing in or taking out foreign currency in excess of US\$10,000 or its equivalent in other foreign currency and bearer monetary instruments, or bringing in or taking out legal tender Philippine notes and coins, checks, money order and other bills of exchange drawn in peso against banks operating in the Philippines in an amount exceeding Php50,000;
- 3.5. **eTravel System** – shall refer to a digital single data collection platform for passengers arriving in and departing from the Philippines, which shall be utilized for border control, health surveillance, and economic data analysis;
- 3.6. **eTravel Customs System** – shall refer to the integration of the e-CBDF and e-CDF in the eTravel System;
- 3.7. **Fraud** – shall refer to acts knowingly, voluntarily, and intentionally committed or omitted which prejudice the interest of the government, e.g., submitting fake or spurious document, making material untruthful statement(s) or committing any other analogous act(s) or omission(s);⁶
- 3.8. **Non-Resident Filipino** – refer to Filipinos those who have established permanent residency abroad but have retained Filipino citizenship, whether or not they have availed of the benefits under Republic Act No. 9225 or the Citizenship Retention and Re-acquisition Act of 2003;⁷
- 3.9. **Owner's Pre-Departure Declaration Form (OPDD)** – shall refer to a document secured upon departure and issued by the District Collector or any authorized Customs Officer identifying goods to be exported and subsequently brought back by Travelers;
- 3.10. **Overseas Filipino Worker (OFW)** – refers to a holder of a valid passport issued by the Department of Foreign Affairs (DFA) and certified by Department of Labor and Employment (DOLE) or the Philippine Overseas Employment Administration (POEA) for

⁵ Customs Memorandum Circular No. 89-2022: Implementation of Bangko Sentral ng Pilipinas Circular No. 1146 series of 2022 or the Amendments to the Rules on Cross-Border Transfer of Local and Foreign Currencies

⁶ cf. CAO No. 10-2020, Section 3.12.

⁷ cf. CAO No. s1-2017, Section 3.19

overseas employment purposes. This covers all Filipinos working in a foreign country under employment contracts, regardless of their professions, skills or employment status in a foreign country.⁸ For purposes of this CAO, the term OFW includes Filipinos working abroad under job contracts who do not require a certification from the DOLE or POEA;⁹ and

3.11. Traveler – shall refer to any person who temporarily enters the territory of a country in which he or she does not normally reside (“non-resident”) or who leaves that territory; or any person who leaves the territory of a country in which he or she normally resides (“departing resident”) or who returns to that territory (“Returning Resident”).¹⁰

Section 4. General Provisions.

- 4.1.** The Bureau shall adopt and utilize the eTravel System to automate the documentation process for all arriving or departing Travelers and Crew Members, thereby facilitating their ingress or egress from immigration and customs in all international airports and seaports of entry or exit.
- 4.2.** The eTravel System is an online platform for Travelers or Crew Members to register passenger information for Bureau of Immigration purposes, including health declaration for the Bureau of Quarantine, for arriving passengers.
- 4.3.** The eTravel Customs System is also integrated in the eTravel System whereby the arriving or departing Travelers or Crew Members will be required to accomplish the e-CBDF, and/or the e-CDF, if applicable, for customs purposes.
- 4.4.** Travelers and Crew Members can access the eTravel Customs system by logging in at <https://etravel.gov.ph/> within seventy-two (72) hours before arrival or departure.
- 4.5.** Assigned Customs Officer at the Customs Arrival Area shall observe existing lanes catering to different types of Travelers or Crew Members such as the following:
 - 4.5.1.** OFWs, Returning Residents and Non-Resident Filipinos;
 - 4.5.2.** Foreign Travelers and Diplomatic Personnel;

⁸ cf. CMTA, Title VIII, Chapter 1, Sec. 800 (g), par.2.

⁹ cf. CAO No. 1-2017, Section 3.20.

¹⁰ cf. CAO No. 1-2017, Section 3.32.

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- 4.5.3. Airline/Shipping Line Crew Members; and
- 4.5.4. Traveler with Accompanied and/or Unaccompanied Baggage containing goods in Commercial Quantity.

Provided that, Travelers may be routed to the Green or Red Lane as provided under Section 6.2 of this Order based on his/her general declaration or based on derogatory information, reasoned or random selection.

Provided finally, that Crew Members shall be directed to the lane provided for Crew Members for mandatory physical examination of their baggage.

- 4.6. All baggage shall be subject to mandatory non-intrusive inspection.

Section 5. Administrative Provisions.

- 5.1. The eTravel Customs System shall have the following capabilities.
 - 5.1.1. Uploading of documents and real-time notifications to the users on the status of their e-CBDF and e-CDF (for arrival and departure), if applicable;
 - 5.1.2. Automatically reflect in the e-CBDF and e-CDF, as applicable, the information provided by the Travelers and Crew Members in the passenger electronic passenger registration and Health Declaration Checklist (HDC); and
 - 5.1.3. Generate reports such as, but not limited to, the number of passengers, number of e-CBDFs and e-CDFs, duties and taxes collected, examination reports, and other reports as may be required.
- 5.2. The Management Information System and Technology Group (MISTG) shall provide the technical specifications of the hardware requirements of the system to the ports concerned.
- 5.3. The system administrator shall be responsible for the account user creation and granting of access to assigned Customs Officers at all ports of entry and exit with international Travelers and Crew Members:

User	User Role	Access Level
Customs Examiner (COO III/Acting COO III)	Encodes findings or computation in the declarations Upload documents Tags e-CBDF or e-CDF, as applicable, for approval of Supervisor Tags e-CBDF or e-CDF, as applicable, as "Cleared"	View, Edit (findings only; attach signatures)
Supervisor or equivalent officer (i.e., COO V)	Review findings of examiner Affix Signature in "Solemnizing Officer for Declaration" in the e-CDF Tag e-CBDF	View, Edit (findings only; attach signatures)
Cashier	Receives Payment Tags e-CBDF as Paid, if applicable	View, Edit (payment details only;)

- 5.4.** The system administrator shall be responsible for account user creation and granting of access to the Anti-Money Laundering Council (AMLC), BSP, and other offices and agencies, as applicable, for purposes of monitoring and report generation.
- 5.5.** The eTravel Customs System, as far as practicable, shall adopt and implement an advanced information and traveler record system as a risk management tool in Traveler processing and in preparation for the establishment of the Passenger Name Record System (PNRS).
- 5.6.** Assigned Customs Officers and other offices and agencies concerned shall create a user profile by providing the following details to the system administrator:
- a. Full Name;
 - b. Designation; and
 - c. Official email address.

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- 5.7. After providing the requested information, username and password to log-in to the eTravel Customs System shall be provided by MISTG. Level of access shall be based on the designation of the officer.

Section 6. Procedure for Arriving Travelers and Crew Members.

- 6.1. **Fulfillment of the eTravel Customs System.** The following operational procedure shall be observed by arriving Travelers and Crew Members in the use of the eTravel Customs System:

6.1.1. All arriving Travelers and Crew Members shall accomplish the e-CBDF, including the e-CDF, if applicable, in the eTravel Customs System, within 72 hours before arrival in all airports and seaports of entry by logging in at <https://etravel.gov.ph/>.

6.1.2. In addition to the e-CBDF, the following documents shall be accomplished and/or uploaded in the eTravel Customs System, if applicable:

a. e-CDF for Travelers and Crew Members who brings into the Philippines the following:

i. Foreign currency, as well as other foreign currency-denominated bearer money instruments, in excess of USD10,000 or its equivalent¹³; and/or

ii. Legal tender Philippine notes and coins, checks, money order and other bills of exchange drawn in pesos against banks operating in the Philippines in an amount exceeding Php50,000.00.

b. Prior written authorization duly issued by the BSP for Travelers and Crew Members bringing into the Philippines, legal tender Philippine notes and coins, checks, money order and other bills of exchange drawn in pesos against banks operating in the Philippines in an amount exceeding Php50,000.00¹⁴;

¹³ cf. Bangko Sentral ng Pilipinas Circular No. 1146 series of 2022, Section 4.2

¹⁴ cf. Bangko Sentral ng Pilipinas Circular No. 1146 series of 2022, Section 4.1

- c. Necessary permits from the regulatory government agency, in case of restricted and regulated goods, in excess of the limits allowed by the agencies; and
- d. Owner's Pre-Departure Declaration Form (OPDD) for goods to be exported and subsequently brought back or returned to the Philippines;

6.1.3. The system shall prompt a notification for "*Important Information*" which includes reminders for Baggage Declaration, General Declaration, and Currency Declaration. After which, the Traveler and Crew shall tick "*I have read and understand the above information*".

6.1.4. The General Declaration includes the following, and the required forms/permits/licenses/clearances from regulatory agencies which shall be accomplished or uploaded in the system, to wit:

	Declaration	Requirement
1	Philippine Currency and/or any Philippine Monetary Instrument in excess of Php50,000.00	Accomplish the Electronic Currencies Declaration Form (e-CDF) in the eTravel Customs System; and Prior Authorization from the <i>BSP</i>
2	Foreign Currency and/or Foreign Monetary Instrument in excess of USD 10,000.00 or its equivalent	Accomplish the Electronic Currencies Declaration Form (e-CDF) in the eTravel Customs System
3	Gambling Paraphernalia	Prior import permit/clearance/license from the Philippine Amusement and Gaming Corporation
4	Cosmetics, skin care products, food supplements and medicines in excess of quantities for personal use;	Prior import permit/clearance/license from the Food and Drug Administration (FDA)

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5	Dangerous drugs such as morphine, marijuana, opium, poppies or synthetic drugs	Prior import permit/clearance/license from the Philippine Drug Enforcement Agency
6	Firearms, ammunitions and explosives	Prior import permit/clearance/license from the Firearms and Explosives Office, Philippine National Police
7	Alcohol and/or tobacco products in commercial quantities	Prior import permit/clearance/license from the FDA or National Tobacco Administration for tobacco products
8	Foodstuffs in commercial quantity	Prior import permit/clearance/license from the FDA
9	Fruit(s), vegetables	Prior import permit/clearance/license from the Bureau of Plant Industry
10	Live animal(s), meat, eggs, etc.	Prior import permit/clearance/license from the Bureau of Animal Industry
11	Marine and aquatic product(s), and/or the product(s) and their by-product(s)	Prior import permit/clearance/license from the Bureau of Fisheries and Aquatic Resources
12	Mobile phones in excess if quantities for personal use, and radio communication equipment	Prior import permit/clearance/license from the National Telecommunications Commission
13	Remains (human ashes), human organs or tissues	Prior import permit/clearance/license from the Bureau of Quarantine
14	Jewelry, gold, precious metals or gems	NA
15	Other goods, not mentioned above	Other goods which require prior import permit/clearance/license

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		from the concerned regulatory agency
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- 6.1.5. Travelers and Crew Members may take a photo or upload copies of the required permit/clearance/license from the concerned regulatory agency.
 - 6.1.6. Once complete, Travelers and Crew Members shall electronically affix their signature and shall click the "Submit" button to upload the declaration.
 - 6.1.7. A QR Code shall be generated and automatically sent to the Travelers' and Crew Members' registered email address informing successful submission of the e-CBDF.
 - 6.1.8. The QR Code may be downloaded or printed by the Travelers and Crew Members for presentation to the Customs Officer in the Arrival Area for validation.
- 6.2. **Clearance Channels.** According to his/her declaration, the Traveler or Crew Member shall proceed to the following channels, as applicable:¹⁵
- 6.2.1. **GREEN LANE** – For Travelers with **Nothing to Declare** or having with them only goods which can be admitted free of import duties and taxes and not having with them any goods which are subject to import prohibition, restriction, or regulation;¹⁷
 - 6.2.2. **RED LANE** - For Travelers and Crew Member with **Goods to Declare** for purposes of import duties and taxes, or having with them goods above the exempted Customs limit, or having with them any goods or article which are prohibited, controlled, or regulated, for purposes of validation;
 - 6.2.3. Pursuant to the risk management selection process such as random and/or reasoned selection or on account of intelligence information, a Customs Officer may direct any Traveler or Crew Member arriving in all ports of entry to the RED LANE regardless of his/her declaration in the e-CBDF or e-CDF; and

¹⁵ cf. CAO No. 2-2014, Section 2.1

¹⁷ cf. CAO No. 2-2014, Section 2.1 (A).

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6.2.4. A Crew Member, regardless of his/her declaration in the e-CBDF or e-CDF shall be directed to the lane provided for Crew Members or in the absence thereof, to the RED LANE, for mandatory physical examination of their baggage.¹⁸

6.3. Clearance Procedure under Green Lane.

6.3.1. The Traveler shall present the QR Code together with his or her passport to the assigned Customs Examiner at the Arrival Area at the port of entry.

6.3.2. The assigned Customs Examiner shall scan the QR Code which shall reflect the following details for reference and validation:

- a. Name of Traveler or Crew Member;
- b. Passport Number;
- c. Nothing to Declare or Goods to Declare;
- d. Date and Time of Declaration;
- e. Flight Number; and
- f. Date of Arrival or Departure.

6.3.3. The Customs Examiner shall verify the information in the passport as against the e-CBDF, and e-CDF if applicable.

6.3.4. The Customs Examiner shall verbally ask the Traveler if he/she has anything to declare.

6.3.5. If the Traveler confirms that he has goods to declare, the examiner shall request the Traveler in correcting the entries in the e-CBDF, or render assistance if necessary. Thereafter, the Traveler shall be directed to proceed to the red lane or secondary examination room for the conduct of physical examination.

6.3.6. If the Traveler has nothing to declare and the assigned Customs Examiner is convinced with the statement of the Traveler, the Customs Examiner shall clear the Traveler and authorize the release of the accompanied baggage, if any.

6.3.7. If the Customs Examiner is not satisfied with the declaration of the Traveler due to intelligence

¹⁸ CAO No. 1-2017, Section 5.2.

information, reasoned or random selection, he/she shall escort the Traveler to the red lane or secondary examination room for physical examination of the Traveler and/or accompanied baggage.

6.4. Clearance Procedure under Red Lane.

6.4.1. For arriving Travelers and Crew Member proceeding to or was directed to the RED LANE, the assigned Customs Examiner or the Examiner who escorted the Traveler to the RED LANE or secondary examination room shall conduct an examination and report his/her findings and assessment under the column "FOR CUSTOMS USE ONLY" of the e-CBDF indicating therein all the necessary information, such as quantity, description of articles, dutiable value, rate and amount of duty and tax, among others.

6.4.2. For a Crew Member who has nothing to declare, the assigned Customs Examiner shall conduct physical examination. If the declaration is validated, the Customs Examiner shall clear the Crew Member and release the baggage.

6.5. Clearance without Payment. Baggage not containing any dutiable or taxable goods shall be cleared immediately by the Examiner by attaching his/her electronic signature to the e-CBDF.

6.6. Clearance with Payment. Baggage found to contain dutiable or taxable goods shall be assessed with duties, taxes, and other charges and shall be processed in the eTravel Customs System as follows:

6.6.1. The Customs Examiner shall select "**Start Assessment**" and report his or her findings under the column "**For Customs Use Only**" of the e-CBDF indicating therein all the necessary information, such as quantity, description of articles, dutiable value, rate and amount of duty and tax among others.

6.6.2. Thereafter, the Customs Examiner shall sign the e-CBDF and tag the same for approval of his or her supervisor.

6.6.3. The Supervisor or equivalent Customs officer shall review the assessment and findings of the assigned Customs Examiner. If the Supervisor or equivalent Customs officer

conforms with the findings of the Customs Examiner, he or she shall sign the e-CBDF.

- 6.6.4.** If the Supervisor or equivalent Customs officer does not conform with the assessment, he or she shall indicate her remarks in the e-CBDF and return the same to the Customs Examiner for re-assessment.
- 6.6.5.** The Customs Examiner shall check the returned e-CBDF and start re-assessment and indicate remarks, accordingly. After re-assessment, the Customs Examiner shall then affix his or her signature in the e-CBDF and tag the same for approval of the Supervisor or equivalent Customs officer.
- 6.6.6.** Once the assessment is approved by the Supervisor or equivalent Customs officer, the Customs Examiner shall inform the Travelers or Crew Members of the total amount of the assessed duties, taxes, and other charges. If the Traveler or Crew Member agrees to pay the total amount of duties, taxes, and other charges, the Customs Appraiser or equivalent officer shall tag the e-CBDF for payment.
- 6.6.7.** The Traveler or Crew Member shall proceed to the Cashier or Collecting Officer for payment.
- 6.6.8.** The Cashier or Collecting Officer shall view the e-CBDF and collect payment of the taxes due in the findings. Once paid, he/she shall give the original copy of the Bureau of Customs Official Receipt (BCOR) to the Traveler or Crew Member and tag the e-CBDF as "**Paid**".
- 6.6.9.** The Traveler or Crew Member shall then return to the Customs lane and present the BCOR to Customs Examiner who shall verify the correctness of the amount paid and shall tag the e-CBDF as "**Cleared**".
- 6.6.10.** In case the Traveler or Crew Member refuses to pay duties, taxes and other charges or does not have sufficient funds, the baggage and the goods shall be held in the In-Bond Room of the Baggage Assistance Division and a Held Baggage Receipt (HBR) shall be issued to the Traveler or Crew Member as provided under Section 6.9.1 (a) of this Order.

6.7. Clearance with Currency Declaration.

- 6.7.1.** Travelers and Crew Members need not declare in the e-CDF if they are bringing into or taking out of the Philippines:
- a.** Foreign currency, as well as other foreign currency-denominated bearer money instruments, in an amount of USD10,000 and below or its equivalent²⁰; and/or
 - b.** Legal tender Philippine notes and coins, checks, money order and other bills of exchange drawn in pesos against banks operating in the Philippines in an amount not exceeding Php50,000.00.
- 6.7.2.** For Travelers and Crew Members bringing into or taking out foreign or local currency exceeding the threshold provided in Section 6.7.1, the whole amount of local or foreign currency, as well as other currency-denominated bearer money instrument brought into or taken out of the Philippines should be declared using the e-CDF or the physical copy of the Currencies Declaration Form (Annex K of BSP Circular No. 1146, series of 2022).
- 6.7.3.** Upon the Traveler or Crew Member's presentation of the duly accomplished e-CDF or CDF, as applicable, the Customs Officer who has jurisdiction to administer oath pursuant to Section 1505 of Republic Act No. 10863 (Customs Modernization Tariff Act) shall receive and administer the oath²¹.
- 6.7.4.** If the Traveler or Crew Member declares in the e-CBDF or verbally declares that he is carrying foreign currency or monetary instruments in excess of USD10,000 or its equivalent, the Examiner shall verify whether the Traveler or Crew Member filled out the e-CDF. If the Traveler or Crew Member filled out the e-CDF, the Examiner shall verify the information provided by the Traveler or Crew Member in the e-CDF with the information in the passport.

²⁰ cf. Bangko Sentral ng Pilipinas Circular No. 1146 series of 2022, Section 4.2

²¹cf. Bangko Sentral ng Pilipinas Circula No. 1146 series of 2022, Annex K

- 6.7.5.** The Examiner shall print a copy of the e-CDF in three (3) sets.
- 6.7.6.** In case the Traveler or Crew Member failed to fill out the e-CDF, the Examiner shall provide a hardcopy of the CDF and ask the Traveler or Crew Member to completely accomplish all the boxes in the form. The Examiner shall assist the Traveler or Crew Member in filling out of all the boxes in the CDF.
- 6.7.7.** Upon submission of the CDF, the Examiner shall check the information in the CDF as filled out by the Traveler or Crew Member as against the information contained in the Traveler or Crew Member's passport. The Examiner shall ensure that the amount of declared currency shall be written in words and in figures.
- 6.7.8.** Before counting the currency, the Examiner shall verify with the Traveler or Crew Member whether the amount written in the CDF is the actual amount he/she is bringing in.
- 6.7.9.** The counting of the currency shall be conducted in the secondary examination room in the presence of the Traveler or Crew Member or his/her authorized representative, including the Customs Intelligence & Investigation Services (CIIS) and Enforcement and Security Service (ESS) as witnesses under the supervision of the Flight Supervisor. The X-ray Inspection Project (XIP) Operative shall also act as a witness if the currency was discovered as a result of x-ray scanning. Multi-currency counting machines shall be used, if practicable, in the counting and verification of the currency.
- 6.7.10.** After the counting of the currency, and the declaration is found to be correct, the Examiner, Flight Supervisor, ESS Witness, and CIIS Witness shall affix their signatures in the CDF. The Traveler or Crew Member shall be cleared and the currencies shall be released.
- 6.7.11.** The first copy of CDF shall be retained and filed at the Arrival Operations Division. The Examiner shall give the second copy to the Traveler or Crew Member. The third copy shall be transmitted to the AMLC.

- 6.7.12.** The Examiner shall input a digital entry in the eTravel Customs System and encode the details of the currency declaration in behalf of the Traveler or Crew Member.
- 6.7.13.** If the passenger did not make any foreign currency declaration, but after examination of the baggage and counting of the currency an amount in excess of USD10,000 is found, the USD10,000 or its equivalent shall be returned and the excess amount shall be held in the In-Bond Room of the Baggage Assistance Division and HBR shall be issued to the Traveler or Crew Member.
- 6.7.14.** In case there is a discrepancy between the declared amount of foreign currency and that which is found after counting due to false declaration, the total amount declared shall be returned to the Traveler or Crew Member and the undeclared amount shall be held in the In-Bond Room of the Baggage Assistance Division and HBR shall be issued to the Traveler or Crew Member.
- 6.7.15.** If fraud is apparent in the false declaration or non-declaration, such as concealment of the undeclared amount or there was an attempt on the part of the Traveler or Crew Member to avoid customs examination or clearance, the Traveler or Crew Member shall be turned over to the ESS for investigation. In the absence of fraud, the Traveler or Crew Member shall be cleared.
- 6.7.16.** If the Traveler or Crew Member declares in the e-CDF or verbally declares that he is carrying Philippine currency or monetary instruments in excess of PhP 50,000.00, the Examiner shall require the submission of prior authorization from the BSP.
- 6.7.17.** In case of non-declaration of Philippine currency in excess of PhP50,000.00, whether written or verbal, the Philippine currency shall be held in the In-Bond Room of the Baggage Assistance Division and HBR shall be issued to the Traveler or Crew Member.
- 6.7.18.** If evidence of fraud exists, such as concealment or attempt to avoid customs examination and clearance, the Traveler and Crew Member shall be turned over to the ESS for investigation.

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6.7.19. The procedure provided under the preceding section shall likewise apply to the counting, release, or holding in bond of Philippine currency.

6.8. Clearance of Restricted, Regulated, or Prohibited Goods.

6.8.1. Travelers or Crew Members bringing in restricted or regulated goods shall be required to present/submit the original copy of the import clearances/licenses/permits from the concerned regulatory agency. Upon submission of the verified permits/licenses/clearances, the Traveler and Crew Member shall be cleared, and the goods shall be released, subject to payment of duties, taxes, and other charges, if applicable.

6.8.2. If the Traveler or Crew Member fails to submit the required import clearances/licenses/permits, the restricted or regulated goods shall be held in the In-Bond Room of the Baggage Assistance Division and HBR shall be issued to the Traveler or Crew Member. If evidence of fraud exists, such as concealment or attempt to avoid customs examination and clearance, the latter shall be turned over to the ESS for investigation. In the case of regulated perishable goods, such as fruits, vegetables, raw meat, they shall immediately be turned over to the concerned regulatory agency without issuance of HBR.

6.8.3. Prohibited goods shall be immediately held in the In-Bond Room of the Baggage Assistance Division and HBR shall be issued to the Traveler or Crew Member. The Traveler or Crew Member shall be turned over to the ESS for investigation.

6.8.4. The same procedure for examination, inventory of the goods, assessment and payment of duties, taxes and other charges, if applicable shall be done in case of regulated, restricted or prohibited goods.

6.8.5. Provided that, in case of drugs and other items covered under Republic Act 9165, as amended, the protocol in the inventory and transfer of custody of the seized drugs shall be strictly enforced.

6.9. Issuance of Held-Baggage Receipt (HBR).

6.9.1. The HBR is an accountable form bearing a serial number which is issued by the warehouseman of the In-Bond Section, Baggage Assistance Division to the Traveler or Crew Member whose baggage is held for any of the following reasons:

- a. Insufficient Funds for payment of duties, taxes, and other charges;
- b. Traveler or Crew Member is required to submit clearances/permits/licenses;
- c. Traveler or Crew Member refuses to pay the assessed duties and taxes;
- d. Goods are prohibited;
- e. Baggage to be claimed by the real owner;
- f. Violations of the CMTA and related laws exist; or
- g. Other valid reasons.

6.9.2. The following information shall be indicated in the HBR:

- a. Tag number, if any;
- b. Number of pieces of baggage;
- c. Description and color of baggage (suitcase, balikbayan box, plastic container, etc.);
- d. Weight of each baggage;
- e. Nature of goods/contents of the baggage;
- f. Serial number of the goods, if any;
- g. Remarks, if any;

6.9.3. The HBR shall be signed by the Traveler or Crew Member, Baggage Assistance Division personnel, Examiner, Flight Supervisor and XIP witness, if discovered through x-ray scanning. If the goods are currencies, the CIIS and ESS shall be required to sign as witnesses.

The copies of the HBR shall be distributed as follows:

- a. White copy – to the Traveler or Crew Member;
- b. Blue copy – to the Arrival Operations Division; and
- c. Pink copy – to the Baggage Assistance Division

Section 7. Procedure for Departing Travelers and Crew Members.

- 7.1.** For departing Travelers and Crew Members which shall take out of the Philippines:
- a.** Foreign currency, as well as other foreign currency-denominated bearer money instruments, in excess of USD10,000 or its equivalent; and/or
 - b.** Legal tender Philippine notes and coins, checks, money order and other bills of exchange drawn in pesos against banks operating in the Philippines in an amount exceeding Php50,000.00.

The e-CDF should be accomplished in the eTravel Customs System within 72 hours before departure from all airports and seaports of entry by logging in at <https://etravel.gov.ph/>.

- 7.2.** The system shall prompt a notification for "Important Information" which includes the Currency Declaration Reminder. After which, the Traveler and Crew Member shall tick "*I have read and understand the above information*".
- 7.3.** In addition to the e-CDF, a prior written authorization duly issued by the BSP should be uploaded by Travelers and Crew Members taking out from the Philippines, legal tender Philippine notes and coins, checks, money order and other bills of exchange drawn in pesos against banks operating in the Philippines in an amount Php50,000.00.
- 7.4.** Once complete, Travelers and Crew Members shall electronically affix their signature and shall click the "**Submit**" button to upload the declaration.
- 7.5.** The QR Code may be downloaded or printed by the Travelers and Crew Members for presentation to the Customs Officer in the Departure Area, together with the original copy of the prior written authorization issued by the BSP for validation.
- 7.6.** The assigned Customs Examiner shall scan the QR Code which shall reflect the following details for reference and validation:
- a.** Name of Traveler or Crew Member;
 - b.** Passport Number;
 - c.** Nothing to Declare or with Currencies to Declare;
 - d.** Date and Time of Declaration;

- e. Flight Number; and
- f. Date of Departure.

- 7.7. The procedure provided for arriving Travelers or Crew Members in relation to the examination and inventory of currency shall be applied in the same manner for departing Travelers or Crew Members, including the submission of prior written authorization from the BSP for Philippine currency or monetary instrument for amounts exceeding Php50,000 and/or the investigation of the Traveler or Crew Member in case of fraud.
- 7.8. The findings shall be reflected in the "Examiner's Findings Box" in the e-CDF. In case of CDF, the examiner shall reflect his/her findings in the "GOVERNMENT USE ONLY" portion of the CDF.
- 7.9. If the Traveler or Crew Member has presented the CDF, the Examiner shall input a digital entry in the e-CDF and encode the details of the currency declaration on behalf of the Traveler or Crew Member.
- 7.10. Departing Travelers and Crew Members with goods for export in commercial quantities shall manually accomplish and file with the Bureau of Customs a Special Permit to Load (SPL). For goods that will be returned, the Traveler shall manually accomplish the Owner's Pre-Departure Declaration Form or Certificate of Identification for presentation upon his or her return to the Customs Officers assigned at the Arrival Area²³.

Section 8. eTravel Customs System Process Flow. The detailed system process flow chart of eTravel Customs System is hereto attached as "Annex A"

Section 9. eTravel Customs System Kiosk. In cases when the Traveler or Crew was not able to accomplish the e-CBDF or e-CDF, as applicable in the eTravel Customs System within 72 hours prior to arrival or departure, the Assigned Customs Officer shall assist Travelers and Crew Members in using the eTravel Customs System Kiosk located in the Arrival or Departure Area.

Section 10. Paper Form. The paper form of the **CBDF/CDF** shall likewise be available at the arrival/departure Customs counter for manual filling-out of the Travelers and Crew Members who are not capable of accessing or using the eTravel Customs System or in cases of system breakdown, unstable internet connection, among others.

²³ Customs Administrative Order (CAO) 1-2017, Section 4.10

bureau of Customs
CENTRAL RECORDS MGT. DIVISION
CERTIFIED TRUE COPY
OF THE ORIGINAL
Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

hmt

The assigned Customs officer shall assist the Travelers in accomplishing the e-CBDF/e-CDF or its paper form.

The assigned Customs officer shall encode the details of the declaration in the system and upload the scanned copy of the paper form.

Travelers are strongly encouraged to accomplish the e-CBDF or e-CDF to avoid delays in the clearance of the goods or currency.

Section 11. eTravel Customs System Help Desk. An eTravel Customs System Help Desk shall be made available in the Customs Client Portal System which can be accessed at <https://client.customs.gov.ph> to provide assistance for Travelers and Crew Members intending to use the e-CBDF and e-CDF.

Section 12. Confidentiality of Information.

12.1. The Bureau recognizes its responsibilities under Republic Act No. 10173, also known as the Data Privacy Act of 2012 and CMO No. 16-2021 or the Bureau of Customs Data Privacy Manual, with respect to the data they collect, record, organize, update, use, consolidate or destruct from its stakeholders.

12.2. All personal data and/or proprietary information obtained from the system entered and stored in the eTravel Customs System are for BOC, AMLC and BSP purposes only. It shall remain confidential and will not be disclosed to third parties without the consent of the Traveler and Crew Member.

12.3. Every officer, agent or employee of the Bureau who shall be found guilty or unlawfully disclosing confidential information gained during any investigation or audit, or using such information for personal gain or detriment to the government, the Bureau or third parties shall be penalized pursuant to Section 1431 of the Customs Modernization and Tariff Act and the Data Privacy Act.

Section 13. Periodic Review and Updating. Unless otherwise provided, this Order and the eTravel Customs System shall be reviewed every three (3) years and be amended and/or updated as necessary.

Section 14. Repealing Clause. Customs Memorandum Order No. 11-2022, all other Orders, Memoranda, Circulars or parts thereof which are inconsistent with this Customs Memorandum Order are hereby deemed repealed and/or modified accordingly.

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CENTRAL RECORDS MGT. DIVISION
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OF THE ORIGINAL**
Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

Section 15. Separability Clause. If any part of this Order is declared by Courts as unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 16. Effectivity. This Order shall take effect immediately.

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

BIENVENIDO Y. RUBIO
Commissioner

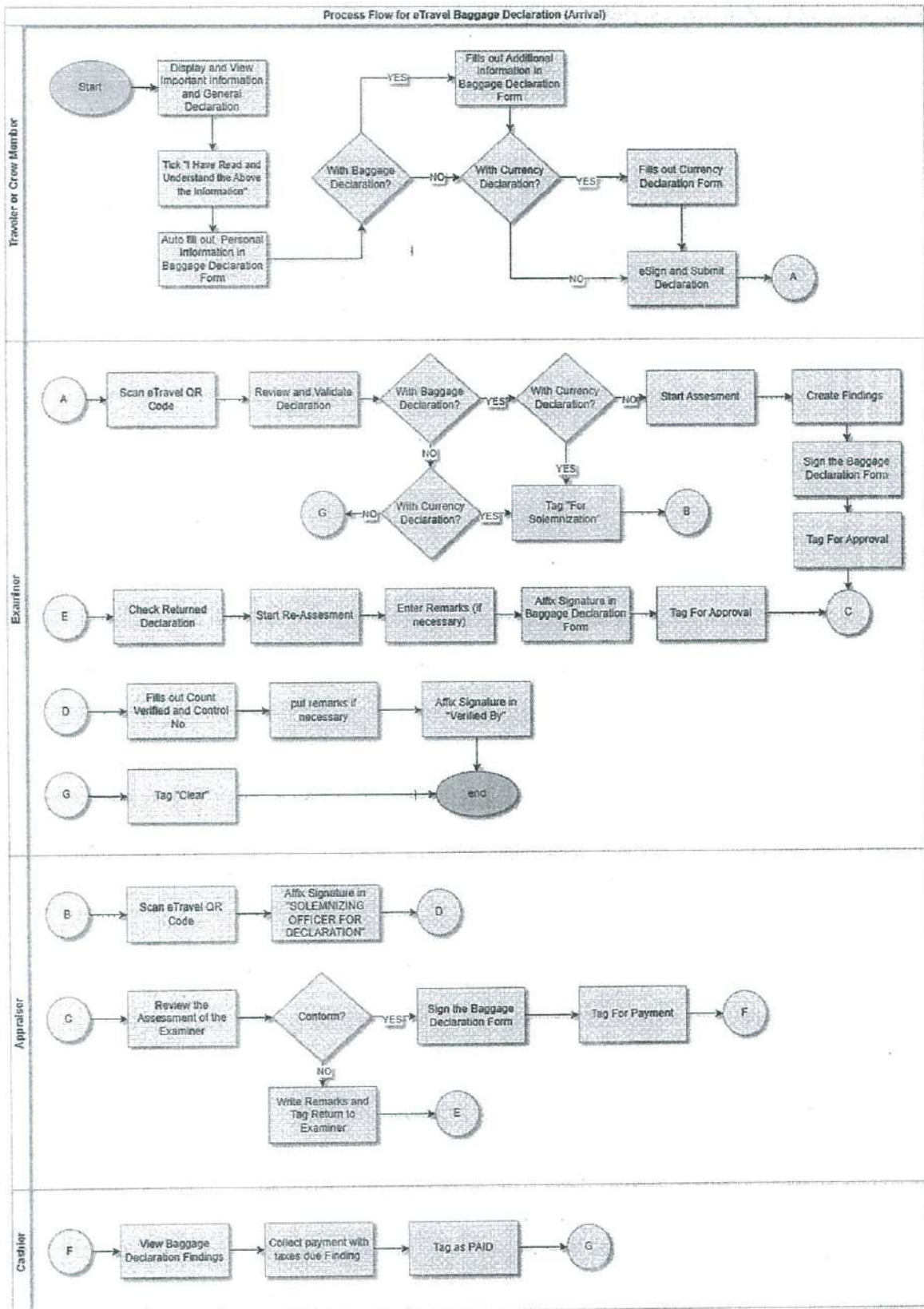


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NOV 29 2023

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OF THE ORIGINAL

[Signature]
MARGARET G. MANALAYSAY
Administrative Officer I



Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

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OF THE ORIGINAL**
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MARGARET G. MANALAYSAY
Administrative Officer V



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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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16 November 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 203-2023

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

SUBJECT : REPORTS OF EXTORTION AND OTHER QUESTIONABLE
ACTIVITIES

Attached is the Memorandum dated 06 November 2023 from the Executive Director **RAY GILBERTO J. ESPINOSA**, Revenue Integrity Protection Service, Department of Finance regarding the Reports of Extortion and Other Questionable Activities.

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



NOV 22 2023



Gate 3, South Harbor, Port Area, Manila 1018

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13 November 2023

CUSTOMS MEMORANDUM CIRCULAR

NO. 209-2023

p1

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

SUBJECT : TARIFF CLASSIFICATION DISPUTE RULING

This has reference to the herein attached Tariff Commission Circular Dispute Ruling (TCC DR) No. 22-041 issued on 20 October 2023 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as Customs Modernization and Tariff Act, on the shipment of "ProBlue Flex Melter," consigned to Adhesives & Paints Application System Inc. (Import Entry/ Customs Reference No. C-115941-22, Ninoy Aquino International Airport), the dispositive portion of which states that:

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

Product	AHTN 2017 Code	2022 MFN Rate
"PROBLUE FLEX MELTER"	8413.50.90	1% <i>ad valorem</i>

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

For strict compliance.

BIENVENIDO Y. RUBIO
Commissioner



NOV 20 2023



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REPUBLIC OF THE PHILIPPINES
 BUREAU OF CUSTOMS #7080
 OFFICE OF THE DEPUTY COMMISSIONER
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED

BY: _____
 DATE & TIME: 10-23-23 11:28

CMC NO. 204-2023
 P2



REPUBLIC OF THE PHILIPPINES
 TARIFF COMMISSION

09-44125

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RE: REQUEST FOR TARIFF CLASSIFICATION
 DISPUTE RULING ON "PROBLUE FLEX MELTER",
 CONSIGNED TO ADHESIVES & PAINTS
 APPLICATION SYSTEM (APASI) INC.

TCC (DR) NO. 22-041

(Import Entry/Customs Reference No. C-115941,
 NAIA)

Issued on: 20 October 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 ProBlue Flex Melter imported by Adhesives & Paints Application System (APASI) Inc. (Importer/Consignee) from the United States of America (USA). The request of the Importer/Consignee for TCDR was accepted by this Commission on 09 December 2022.

The shipment of said article, declared under ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 subheading 8413.50.90, with a Most Favoured Nation (MFN) rate of duty of 1% *ad valorem*, was processed under Import Entry/Customs Reference No. C-115941 at the Bureau of Customs (BOC) - Ninoy Aquino International Airport (NAIA). The BOC contested the declared heading and reclassified subject article under AHTN 2022 subheading 8424.89.50, with an MFN rate of duty of 5% *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 27 January 2023 for comments on the request for TCDR on Problue Flex Melter. In a letter dated 15 February 2023, Atty. Halleck A. Valdez, Deputy Collector for Assessment of BOC-NAIA, submitted BOC's comment through a Memorandum (with supporting documents), prepared by Mr. Marlon R. Atengco, Customs Operations Officer (COO) III, and Mr. Edward B. Cruz, COO V, stating the reasons why subject article was reclassified from the declared AHTN 2022 subheading 8413.50.90 (with an MFN rate of duty of 1% *ad valorem*) to AHTN 2022 subheading 8424.89.50 (with an MFN rate of duty of 5% *ad valorem*). The reasons for the reclassification decision, as stated in the aforesaid Memorandum, were as follows:

"The products submitted by the Consignee / Importer to the Commission, to wit: "ProBlue Flex/Melter" is included in the dispute on tariff classification.

The items disputed by the Bureau based on the filed documents is "ProBlue Flex/Melter"; Single Administrative Document (SAD), Packing List and Invoice, hereto attached marked as Annex A, to wit:

To reiterate, articles in question is "ProBlue Flex/Melter" were initially classified by the consignee/broker under HS code 8413.50.90 1% (Other reciprocating positive displacement pumps, others) and was re-classified to 8424.89.50 5% (Other appliances for dispersing liquid).

The goods under consideration are pictured and described in the invoice submitted and upon physical examination it was found as Adhesive Dispensing machine. Therefore, classifiable under 8424.89.50 5% (Other appliances for dispersing liquid). Furthermore, as per explanatory notes 8424 covers machines and appliances for projecting, dispersing liquids in the form of a jet, a dispersion (whether or not in drips) of a spray. As per submitted product brochure, "the ProBlue Flex incorporates intelligent technology that enables ultra-precise dispensing accuracy."

Attached herewith is the examination pictures and product brochure for your easy reference, hereto attached marked as Annex B."

BY: S. BLANCO
 TIME: 4:44

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 OCT 20 2023

Page 1 of 4

10-21-23
 8:00

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20 OCT 2023

It is worth noting that although a "Packing List" and "Invoice" were indicated as part of Annex A, and "examination pictures" and "product brochure" were indicated as part of Annex B, of the aforesaid BOC Memorandum, the same were not included in the documents forwarded to the Commission.

While evaluating the submissions from the Importer/Consignee and the BOC, the Commission sought further clarification from the Importer/Consignee, through a telephone conversation, on the specific model subject to tariff classification dispute as well as the specifications of the pump and tank. For documentation/records purposes, the Commission requested submission of the additional information provided during aforesaid telephone conversation. On 20 April 2023, the Commission received the additional information, via an electronic mail (email) from Ms. Marlyn Lim of APASI, highlighting the specific product model (*ProBlue 10*), type of pump (*piston pump*), and tank capacity (*10 kg*).

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

After due examination of the submitted technical specifications and photograph of the product, it was established that subject article is an electrically operated machine designed to be used in conjunction with Nordson hot melt hoses and applicators to create a complete hot melt application system. Subject article mainly consists of a heating element, a piston pump, a 10-kg storage tank, a liquid crystal display (LCD) screen, and associated controls, housed in an L-shaped enclosure. During operation, adhesives (in the form of pellets) are introduced to the tank where these are melted by the heating element. The hot-melt adhesives are then transferred by means of the piston pump to an applicator (dispense gun) through a hose (*the applicator and hose were presented separately from subject article*). Having a melting temperature of 40°C to 204°C and maximum pump (flow) rate of 32.7 kg/h, subject article is designed to be used, together with the applicator, for dispensing hot-melt adhesives directly to the surface of a product or packaging (e.g., cardboard box).

The Importer/Consignee considered classification of subject article under heading 84.13 of the AHTN 2022 which covers *pumps for liquids, whether or not fitted with a measuring device; liquid elevators*. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that:

"This heading covers most machines and appliances for raising or otherwise continuously displacing volumes of liquids (including molten metal and wet concrete), whether they are operated by hand or by any kind of power unit, integral or otherwise.

The heading also includes delivery pumps equipped with measuring or price-calculating mechanisms such as are used for supplying petrol or oil in garages, and also pumps specially designed for use with other machines, vehicles, etc. (including petrol, oil or water pumps for internal combustion engines, and pumps for man-made textile fibre spinning machines).

The machines of this heading can be subdivided, according to their system of operation, into the following five categories.

(A) RECIPROCATING POSITIVE DISPLACEMENT PUMPS

These use the linear suction or forcing action of a piston or plunger driven within a cylinder, the inlet and outlet being regulated by valves. "Single-acting" pumps utilise the thrust or suction of one end of the piston only; "double-acting" types pump at both ends of the piston thus using both the forward and reverse strokes. In simple "lift" pumps the liquid is merely raised by suction and discharged against atmospheric pressure. In "force" pumps, the compression stroke is used, in addition to the suction stroke, to force the liquid to heights or against pressure. Multi-cylinder pumps are used for increased output. The cylinders may be either in line or in a star shape [emphasis added]."

On the other hand, the BOC considered classification of subject article under heading 84.24 of the AHTN 2022 which covers *mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines*. The pertinent HS EN for this heading state that:

PI

TCC (DR) NO. 22-041

"This heading covers machines and appliances for projecting, dispersing or spraying steam, liquids or solid materials (e.g., sand, powders, granules, grit or metallic abrasives) in the form of a jet, a dispersion (whether or not in drips) or a spray."

As presented, subject article is not fitted with the hot melt hose and applicator which are responsible for dispensing the pumped hot-melt adhesive in measured quantities. Hence, subject article is not capable of projecting, dispersing or spraying liquids and should not be classified in heading 84.24 which covers such machines.

Moreover, the Commission has determined that subject article is a composite machine with two primary functions: melting solid adhesives and pumping the molten adhesives. It should be noted that the classification of composite machines and other machines designed for the purpose of performing two or more complementary or alternative functions is governed by Note 3 to Section XVI (i.e., the HS Section covering machinery and mechanical appliances).

Note 3 to Section XVI of the AHTN 2022 states that:

"Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function."

Following the provisions of Note 3 to Section XVI, the Commission has determined that subject article is essentially a reciprocating positive displacement pump for liquids (melted adhesives), with the heating element serving to facilitate the pumping function by turning the adhesive pellets into liquid state. Consequently, in accordance with the aforementioned Note, subject article shall be classified as if it consists only of the liquid pump, falling under heading 84.13.

Based on the information received from the Importer/Consignee and the BOC, and the clarifications provided by the foregoing Section Note and HS EN, subject article is properly classified under AHTN 2022 subheading 8413.50.90 by virtue of Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA).

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

Product	AHTN 2022 Code	2022 MFN Rate
ProBlue Flex Melter	8413.50.90	1% <i>ad valorem</i>

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

So Ordered.

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson

CMC NO. 204-2023
p5

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TCC (DR) NO. 22-041

Copy furnished:

The Secretary
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Roxas Boulevard, Metro Manila.
Email: seclin@dof.gov.ph

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Bureau of Customs (BOC)
Office of the Commissioner
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Atty. Maria Yasmin M. Obillos-Mapa
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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14 November 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 210-2023

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

SUBJECT : DEPARTMENT OF FINANCE (DOF) ORDER NO. 072.2023

Attached herewith is DOF Order No. 072-2023 dated 08 November 2023 on the organization of its functional groups, services, and offices including the supervision over its operating bureaus and attached agencies, according to the Updated DOF Table of Organization.

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



NOV 29 2023



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Republic of the Philippines
DEPARTMENT OF FINANCE

Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

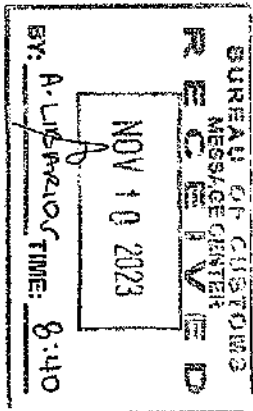
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DEPARTMENT ORDER NO. 072-2023

In the interest of the service, and pursuant to the Administrative Code of 1987, vesting the Secretary with supervision and control over the Department and authorizing the promulgation of issuances necessary for the efficient administration thereof, the functional groups, services and offices of the Department of Finance (DOF), including the supervision over its operating bureaus and attached agencies, are hereby organized according to the attached **Updated DOF Table of Organization** and as indicated below:

1. The **Fiscal Policy and Monitoring Group (FPMG)**, formerly known as Domestic Finance Group (DFG), shall be comprised of the following: (a) **Fiscal Policy and Planning Office (FPPO)**; and (b) **Policy, Research and Liaison Office (PRLO)**.

The Undersecretary in charge of the FPMG shall assist the Secretary of Finance in supervising the **National Tax Research Center (NTRC)** and the **Fiscal Incentives Review Board (FIRB) Secretariat**.

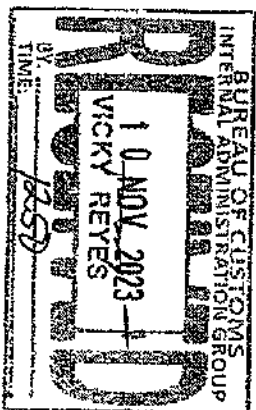


2. The **Privatization and Corporate Affairs Group (PCAG)** shall be comprised of the following offices: (a) **Privatization Group (PG)**; and (b) **Corporate Affairs Group (CAG)**.

The Undersecretary in charge of the PCAG shall assist the Secretary of Finance in supervising the **Privatization and Management Office (PMO)**.

3. The **Revenue Operations Group (ROG)**, formerly known as Revenue Generation and Local Finance Group (RGLFG), shall consist of the **Revenue Office (RO)**.

The Undersecretary in charge of the ROG shall assist the Secretary of Finance in supervising the **Bureau of Internal Revenue (BIR)**, and the **Bureau of Customs (BOC)**.



4. The **International Finance Group (IFG)** shall be comprised of the following offices: (a) **International Finance Policy Office (IFPO)**; and (b) **International Finance Operations Office (IFOO)**.

5. The **Legal Services and Local Finance Group (LSLFG)**, formerly known as **Legal Services Group (LSG)**, shall be comprised of the following offices: (a) **Legal Affairs Office (LAO)**; and (b) **Revenue Integrity Protection Service (RIPS)**.

The Undersecretary in charge of the LSLFG shall assist the Secretary of Finance in supervising the **Bureau of Local Government Finance (BLGF)** and the **Central Board of Assessment Appeals (CBAA)**.

6. The **Policy Development and Management Services Group (PDMSG)**, which shall be headed by its Assistant Secretary, shall be comprised of the following offices: (a) **Central Management Information Office (CMIO)**; (b) **Central Financial Management Office (CFMO)**; and (c) **Central Administration Office (CAO)**.

The Management Services Division (MSD) of the CFMO shall be renamed as **Planning and Management Services Division (PMSD)**.

7. The following offices shall be directly supervised by the **Office of the Secretary (OSEC)**: (a) **Office of the Chief Economist (OCE)**; (b) **Information Management Service (IMS)**; (c) **Bureau of the Treasury (BTr)**; and (d) **Internal Audit Service (IAS)**.

The Undersecretary of the IMS shall be in charge of the **Climate Finance Policy (CFP)** and legislative liaison services of the DOF.

All other DOF offices, services or units not mentioned herein shall remain under their assigned functional Groups prior to this Order.

This Order supersedes DO No. 057.2022 and all other Department issuances inconsistent herewith are hereby modified and amended.

This Order takes effect immediately and all concerned shall be guided accordingly.

BENJAMIN E. DIOKNO
Secretary of Finance

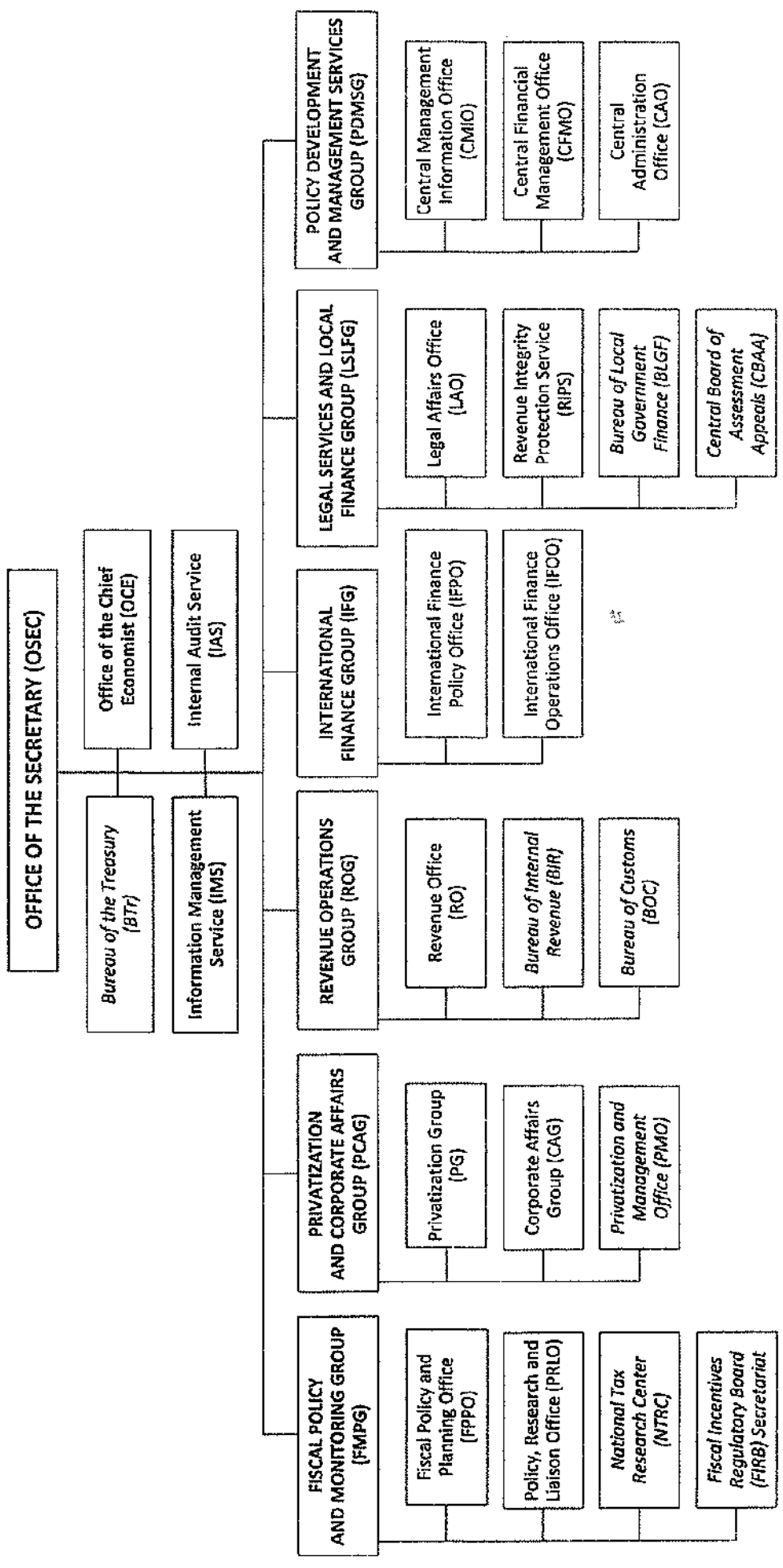
NOV 08 2023



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UPDATED TABLE OF ORGANIZATION OF THE DEPARTMENT OF FINANCE (DOF)



50



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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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23 November 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 211 - 2023

**TO : ALL DISTRICT AND SUB-PORT OFFICES
ALL ACCREDITED OFF-DOCK CUSTOMS FACILITIES AND
WAREHOUSES CONTAINER FREIGHT STATION OPERATOR
REPRESENTATIVES AND ALL OTHERS CONCERNED**

**SUBJECT : IMPLEMENTATION OF THE ADJUSTED INVENTORY MANAGEMENT
SYSTEM FEE RATE OF THE AUTOMATED INVENTORY
MANAGEMENT SYSTEM**

Attached is the copy of the approved letter from the Office of the Commissioner dated 23 June 2023 and signed on 30 June 2023, allowing the Value-Added Service Provider (VASP), E-Science Corporation, to adjust the Inventory Management System Fee from the current rate of PhP225.00 (inclusive of Value Added Tax [VAT]) to **PhP340.00** (inclusive of VAT) per released House Bill of Lading, pursuant to Section 11.4 of Customs Memorandum Order No. 21-2021.

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.

BIENVENIDO Y. RUBIO
Commissioner



NOV 29 2023





BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



CMC No. 211-2023-2

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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23 June 2023

MR. RICHARD DAGELET
CEO
E-SCIENCE CORPORATION
20th floor Richville Corporate Tower
Alabang, Muntinlupa City

Dear **Mr. Dagelet**:

This letter is in reference to the proposal of eScience Corporation ("eScience") for a fee increase in the Automated Inventory Management System (IMS) from the current rate of Php225.00 (inclusive of VAT) to Php340.00 (inclusive of VAT) per released House Bill of Lading.

We are pleased to inform you that after careful consideration of your proposal, it has been determined that the requested adjustment is justified and necessary for maintaining the quality of services provided, and thus your request for a fee increase has been approved.

In accordance with the Service Level Agreement between the Bureau of Customs (BOC) and eScience, the approved fee increase will take effect only after notifying the BOC and its stakeholders at least two (2) months prior to the implementation of any adjustment on the published service fee rates. Therefore, we recommend promptly updating your fee structure and informing the concerned stakeholders about the upcoming changes.

We appreciate your commitment to delivering valuable services to your stakeholders and trust that the approved fee adjustment will support your organization's financial stability and ability to continue providing high-quality services.

Very truly yours,

BIENVENIDO Y. RUBIO
Commissioner

JUN 30 2023



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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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28 November 2023

CUSTOMS MEMORANDUM CIRCULAR
NO. 212-2023

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

SUBJECT : FULL ISSUANCE AND ACCEPTANCE OF THE ASEAN TRADE
IN GOODS AGREEMENT (ATIGA) ELECTRONIC CERTIFICATE
OF ORIGIN (CO) FORM D BY DECEMBER 2023

Attached for your reference is the letter dated 12 October 2023 from Secretary Alfredo E. Pascual, Department of Trade and Industry, on the abovementioned subject, vis-à-vis Indonesia's Priority Economic Deliverable under its ASEAN 2023 Chairmanship.

In view thereof, ASEAN Member States may only issue and accept the e-Form D to claim/grant ATIGA tariff preference starting December 2023. In case of system downtime in the National Single Window, the paper-based CO Form D may be used.

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

For guidance and information.



BIENVENIDO Y. RUBIO
Commissioner

NOV 28 2023





12 October 2023

BIENVENIDO Y. RUBIO
Commissioner
Bureau of Customs
GF OCOM Building
Muelle de San Francisco
Port Area, Metro Manila

Subject: Full Issuance and Acceptance of ASEAN Trade in Goods Agreement Electronic Certificate of Origin Form D as one of Indonesia's Priority Economic Deliverable under its ASEAN 2023 Chairmanship

Dear Commissioner Rubio,

This is with reference to Indonesia's Priority Economic Deliverable (PED) under its ASEAN 2023 Chairmanship, specifically the full issuance and acceptance of ASEAN Trade in Goods Agreement (ATIGA) Electronic Certificate of Origin Form D (e-Form D) by 2023.

Under this PED, ASEAN Member States (AMS) may only issue and accept e-Form D to claim/grant ATIGA tariff preference. This means that paper-based Certificates of Origin (CO) Form D may only be used in case of system downtime in the National Single Window (NSW) or the ASEAN Single Window (ASW). As of August 2023, six AMS (i.e., Brunei Darussalam, Cambodia, Lao PDR, Myanmar, the Philippines, and Singapore) have yet to implement the PED.

As this was an outstanding issue for the country, the Bureau of International Trade Relations convened a Small Group Meeting comprised of representatives from the Department of Finance and Bureau of Customs – Management Information Systems and Technology Group (BOC-MISTG)¹ on 14 September 2023 to discuss the status of the BOC's preparations to implement this PED. In the meeting, BOC representatives confirmed that the Philippines is ready to fully issue and accept e-Form D by December 2023 but that it would be implemented using the back-up system being developed by the BOC instead of the TradeNet. Following this confirmation, all agencies present agreed on the importance of informing Philippine businesses, especially those using the ATIGA, that they must shift to using either the e-Form D or the ASEAN-wide Self-certification Scheme because paper-based CO Form D will only be accepted by AMS when there is system downtime in the NSW or ASW. Attached for reference are the highlights of the meeting (Annex A).

¹ Director Angelica Samiento and Mr. John Robert Tan for DOF; Director Jonathan Soriano for BOC.

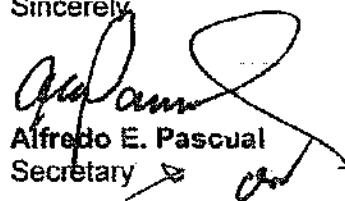
In this regard, we request the BOC to promptly issue a memorandum circular informing stakeholders and BOC frontliners of this change in preparation for the implementation of this new requirement by December 2023.

We cannot over-emphasize the importance of this information to Philippine exporters and importers since majority of them still use the paper-based CO Form D. The Department looks to avoid a situation next year where the paper-based CO Form D will not be recognized by ASEAN Member States and claims for preferential treatment will be rejected.

On our end, we will inform exporters about this initiative through our Export Marketing Bureau. Where possible, we welcome the conduct of joint activities between the DTI and BOC to ensure that all Philippine businesses are ready for the implementation of this change in procedure.

Thank you for your support and cooperation.

Sincerely,


Alfredo E. Pascual
Secretary

Copy: Secretary Benjamin E. Diokno, Department of Finance

Enclosed: a/s

DTS No. IN00301012



AOCC Memo No. 298-2023

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

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

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

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

DATE : 17 November 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 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-364	"CHOLIGOLD™"	2309.90.20	MFN – Zero AIFTA – Zero*
23-421	"UNITED VD 500"	3003.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-425	"EFFLUX C-Y COLORED"	3824.99.99	MFN – 3% ad valorem PJEPA – 3% ad valorem* AJCEPA – 3% ad valorem* RCEP – Zero*
23-496	"UNITED VAA 1000"	3003.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-506	"RESPITORAN®"	3004.90.98	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).



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-562	"CARNOTFLEET TEMPERATURE CONTROLLED BOX, MODEL: CF1-1"	8418.69.90	MFN – 5% ad valorem AKFTA – Zero* RCEP – Zero*
23-654	"NESTLE® NON-FAT MILK (1L)"	0401.10.10	MFN – 3% ad valorem
23-800	"CONDENSING UNIT, MODEL: CARRIER – 38CEA018308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-801	"CONDENSING UNIT, MODEL: CARRIER – 38CEA012308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-802	"CONDENSING UNIT, MODEL: CARRIER – 38CEA009308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-803	"CONDENSING UNIT, MODEL: CARRIER – 38CAC024308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-804	"CONDENSING UNIT, MODEL: CARRIER – 38CAC018308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-805	"CONDENSING UNIT, MODEL: CARRIER – 38CAC012308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-806	"CONDENSING UNIT, MODEL: CARRIER – 38CAC009308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-807	"CONDENSING UNIT, MODEL: CARRIER – 38CEP024308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-808	"CONDENSING UNIT, MODEL: CARRIER – 38CEP018308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-809	"CONDENSING UNIT, MODEL: CARRIER – 38CEP012308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-810	"CONDENSING UNIT, MODEL: CARRIER – 38CEP009308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-811	"CONDENSING UNIT, MODEL: CARRIER – 38CXV030308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-813	"FAN COIL UNIT, MODEL: CARRIER – 42CEP009308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-814	"FAN COIL UNIT, MODEL: CARRIER – 42CEP012308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-815	"FAN COIL UNIT, MODEL: CARRIER – 42CEP018308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-816	"FAN COIL UNIT, MODEL: CARRIER – 42CEP024308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-817	"FAN COIL UNIT, MODEL: CARRIER – 42CAC009308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-818	"FAN COIL UNIT, MODEL: CARRIER – 42CAC012308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-819	"FAN COIL UNIT, MODEL: CARRIER – 42CAC018308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-820	"FAN COIL UNIT, MODEL: CARRIER – 42CAC024308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-821	"FAN COIL UNIT, MODEL: CARRIER – 42CEA009308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-822	"FAN COIL UNIT, MODEL: CARRIER – 42CEA012308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-823	"FAN COIL UNIT, MODEL: CARRIER – 42CEA018308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-824	"FAN COIL UNIT, MODEL: CARRIER – 42CEA024308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-829	"MYCOGUARD DUPLO"	2309.90.20 ✓	MFN - Zero
23-841	"JINRO 24"	2208.90.99 ✓	MFN – 15% ad valorem AKFTA – Zero* RCEP – Zero*

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

AOCG Memo No. 298-2023

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-846	"UNITED VETOXYPRO"	2941.30.00 /	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-875	"CORN GLUTEN FEED"	2303.10.90 /	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-876	"CERTICAN® (EVEROLIMUS) 250 MCG TABLETS"	3004.90.89 /	MFN – Zero PH-EFTA FTA (CHE/LIE) – Zero*
23-892	"(KC4) MICRO CUVETTES WITH BALLS, MODEL NO.: Z05111"	9027.90.00 /	MFN - Zero

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 298-2023
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-095

DA-4402

10 November 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 37 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-364, 23-421, 23-425, 23-496, 23-506, 23-562, 23-654, 23-800, 23-801, 23-802, 23-803, 23-804, 23-805, 23-806, 23-807, 23-808, 23-809, 23-810, 23-811, 23-813, 23-814, 23-815, 23-816, 23-817, 23-818, 23-819, 23-820, 23-821, 23-822, 23-823, 23-824, 23-829, 23-841, 23-846, 23-875, 23-876, and 23-892, issued by this Commission on 10 November 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

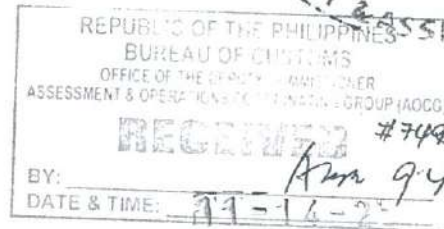
MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila





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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 2309.90.20 MFN - Zero AFTA - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-364</p>
	<p>3 DATE ISSUED</p> <p>10 November 2023</p>

4 | DESCRIPTION OF GOOD

"CHOLIGOLD™"

Based on the product specifications, production process flow diagram, certificate of analysis, technical data sheet, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a feed supplement for birds and poultry in the form of a brownish powder containing non-toxic, natural, and stable bioactive compounds. It is composed of natural betaine, lecithin powder, *Curcuma longa*, castor oil, *Acacia nilotica*, and calcium carbonate. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 1 kg per ton of feed or as suggested by a nutritionist, to enhance fat metabolism, improve carcass quality, and optimize growth, egg production, feed efficiency, and livability.

5 | REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized 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
 Chairperson

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



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-421
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"UNITED VD 500"

Based on the product specifications, product label, production process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is a feed-grade vitamin supplement, composed of vitamin D₃ oil, sugar, maltodextrin, modified starch, butylated hydroxytoluene (BHT), and starch, in the form of fine off-white to brownish-yellow granules. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons, subject article is to be added to swine and poultry feeds at a rate of 1 to 5 kg per ton of finished feeds, to prevent vitamin D₃ deficiency and hypocalcemia in animals and to enhance their calcium and phosphorus absorption.

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.





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem PJEPA - 3% ad valorem AJCEPA - 3% ad valorem RCEP - Zero		23-425
		3	DATE ISSUED
		10 November 2023	

4 DESCRIPTION OF GOOD

"EFFLUX C-Y COLORED"

Based on the product composition, product specifications, safety data sheet, and photograph of the product submitted, subject article is a rust inhibitor in the form of a clear, green liquid (aerosol) with a solvent odour. It is composed of caprylic acid, oleic acid, dicyclohexylamine, 2-methylpentane, solvent yellow 56, solvent blue 35, and propane, among others. Packed in 540-mL aerosol cans, subject article is sprayed or applied to steel, aluminium or copper-alloy molds of plastic injection machines to prevent rust.



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 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. Subject to the above conditions, the preparations and chemical products falling here include anti-rust preparations. These may be preparations based on, for example, phosphoric acid which acts chemically in the prevention of rust.

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; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 3% ad valorem, subject to submission of CO Form "AJ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (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		23-496
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD**"UNITED VAA 1000"**

Based on the product composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a feed-grade vitamin supplement composed of vitamin A acetate oil, ethoxyquin, sugar, gelatin, and starch, in the form of a fine pale-yellow to brown powder. 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 500 g to 2 kg per ton of complete feeds, for the treatment and prevention of vitamin A 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.



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3004.90.98</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">MFN - 5% ad valorem</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 - 5% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		2	TCC (AR) NO.
	MFN - 5% ad valorem	ATIGA - Zero										
	AANZFTA - Zero	ACFTA - Zero										
AHKFTA - Zero	AIFTA - Zero											
AJCEPA - Zero	AKFTA - Zero											
RCEP - Zero												
		23-506										
	3	DATE ISSUED										
		10 November 2023										

4 | DESCRIPTION OF GOOD

“RESPITORAN®”

Based on the product brochure, product specifications, 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 herbal respiratory medicament in the form of a brown to blackish-brown suspension. It consists of extracts of tussilago (*Tussilago farfara*) and thyme (*Thymus vulgaris*), and excipients. Packed in 100-mL, 250-mL, and 1-L high-density polyethylene (HDPE) bottles, subject article is added to poultry flock drinking water at a dosage of 1 mL per 2 L of daily drinking water, for three to five days, to overcome respiratory disturbances during bacterial and viral infections (as a nasal decongestant medicine) and to minimize post-vaccination reactions.

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, 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. However, the mere indication of pharmaceutical or other degree of purity is not alone sufficient to justify classification in this heading.


In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.98, 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:

pl 46

2	TCC (AR) NO.
	23-506

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

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

FOR THE COMMISSION
 Digitally signed

 MARILOU P. MENDOZA
 Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8418.69.90 MFN - 5% ad valorem AKFTA - Zero RCEP - Zero		23-562
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CARNOTFLEET TEMPERATURE CONTROLLED BOX, MODEL: CF1-1"

Based on the technical information, production process flowchart, and test report submitted, subject article is an insulated storage box equipped with a thermoelectric module (a solid-state refrigerating device used for cooling and chilling purposes). It features an automated temperature control and monitoring system and is designed for the storage and transport of temperature-sensitive perishable goods. Subject article has the following specifications:

Material	External	Acrylonitrile butadiene styrene (ABS)
	Internal	Expanded polypropylene (EPP) / Vacuum insulation panels (VIP)
Dimension (WxDxH) (mm)	346 x 535 x 460	
Volume (L)	17	
Temperature sensor measurement range (°C)	-40 to 125	
Battery capacity / weight	Main	24 V, 100 A, 21 kg
	Auxiliary	24 V, 3.2 A, 0.8 kg



5 REASONS FOR CLASSIFICATION

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.

In view thereof, subject article is classified under AHTN 2022 subheading 8418.69.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0401.10.10 MFN - 3% ad valorem		23-654
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD
	<p>“NESTLÉ® NON-FAT MILK (1 L)”</p> <p>Based on the product composition, production process flowchart, and photograph of the product submitted, subject article is a ready-to-drink, 100% standardized homogenized cow's milk with less than 0.1% milk fat content by weight. Subject article has undergone an ultra-high temperature (UHT) process of sterilization and is packed in 1,000-mL aseptic packaging.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 04.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers milk and cream, not concentrated nor containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, whether or not pasteurised, sterilised or otherwise preserved, homogenised or peptonised; but it excludes milk and cream which have been concentrated or which contain added sugar or other sweetening matter (heading 04.02) and curdled, fermented or acidified milk and cream (heading 04.03). The heading also covers reconstituted milk and cream having the same qualitative and quantitative composition as the natural products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0401.10.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-800
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CEA018308"

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

Cooling Capacity	2.0 hp (1.49 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	765 x 303 x 555
Net Weight (kg)	24.3

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
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ADVANCE RULING ON TARIFF CLASSIFICATION!

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-801
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"CONDENSING UNIT, MODEL: CARRIER - 38CEA012308"										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling Capacity</td> <td>1.5 hp (1.12 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Refrigerant Type</td> <td>R32</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>720 x 270 x 495</td> </tr> <tr> <td>Net Weight (kg)</td> <td>20.4</td> </tr> </table>	Cooling Capacity	1.5 hp (1.12 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type	R32	Dimension (WxDxH) (mm)	720 x 270 x 495	Net Weight (kg)	20.4
Cooling Capacity	1.5 hp (1.12 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Refrigerant Type	R32										
Dimension (WxDxH) (mm)	720 x 270 x 495										
Net Weight (kg)	20.4										

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



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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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-802
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CEA009308"

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

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	720 x 270 x 495
Net Weight (kg)	19.3

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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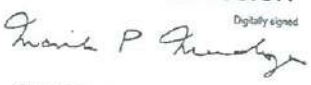
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem	2 TCC (AR) NO. 23-803 3 DATE ISSUED 10 November 2023
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4 DESCRIPTION OF GOOD <p style="text-align: center;">"CONDENSING UNIT, MODEL: CARRIER - 38CAC024308"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" data-bbox="349 850 1112 1039"> <tr> <td>Cooling Capacity</td> <td>2.5 hp (1.86 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Refrigerant Type</td> <td>R32</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>805 x 330 x 554</td> </tr> <tr> <td>Net Weight (kg)</td> <td>29.6</td> </tr> </table>	Cooling Capacity	2.5 hp (1.86 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type	R32	Dimension (WxDxH) (mm)	805 x 330 x 554	Net Weight (kg)	29.6
Cooling Capacity	2.5 hp (1.86 kW)									
Power Supply	230 V, 1 ph, 60 Hz									
Refrigerant Type	R32									
Dimension (WxDxH) (mm)	805 x 330 x 554									
Net Weight (kg)	29.6									

5 REASONS FOR CLASSIFICATION <p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-804
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"CONDENSING UNIT, MODEL: CARRIER - 38CAC018308"										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 40%;">Cooling Capacity</td> <td>2.0 hp (1.49 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Refrigerant Type</td> <td>R32</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>765 x 303 x 555</td> </tr> <tr> <td>Net Weight (kg)</td> <td>26.4</td> </tr> </table>	Cooling Capacity	2.0 hp (1.49 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type	R32	Dimension (WxDxH) (mm)	765 x 303 x 555	Net Weight (kg)	26.4
Cooling Capacity	2.0 hp (1.49 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Refrigerant Type	R32										
Dimension (WxDxH) (mm)	765 x 303 x 555										
Net Weight (kg)	26.4										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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 AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem	2	TCC (AR) NO. 23-805
		3	DATE ISSUED 10 November 2023

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CAC012308"

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

Cooling Capacity	1.5 hp (1.12 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	720 x 270 x 495
Net Weight (kg)	21.8

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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

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

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-806
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"CONDENSING UNIT, MODEL: CARRIER - 38CAC009308"										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling Capacity</td> <td>1.0 hp (0.75 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Refrigerant Type</td> <td>R32</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>720 x 270 x 495</td> </tr> <tr> <td>Net Weight (kg)</td> <td>21.5</td> </tr> </table>	Cooling Capacity	1.0 hp (0.75 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type	R32	Dimension (WxDxH) (mm)	720 x 270 x 495	Net Weight (kg)	21.5
Cooling Capacity	1.0 hp (0.75 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Refrigerant Type	R32										
Dimension (WxDxH) (mm)	720 x 270 x 495										
Net Weight (kg)	21.5										
	5 REASONS FOR CLASSIFICATION										

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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

FOR THE COMMISSION

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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-807
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CEP024308"

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

Cooling Capacity	2.5 hp (1.86 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	890 x 342 x 673
Net Weight (kg)	45.6

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-808
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CEP018308"

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

Cooling Capacity	2.0 hp (1.49 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	890 x 342 x 673
Net Weight (kg)	38.8

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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FOR THE COMMISSION

MariLou P. Mendoza
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Chairperson

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

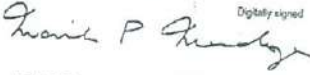
1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-809
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"CONDENSING UNIT, MODEL: CARRIER - 38CEP012308"										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 40%;">Cooling Capacity</td> <td>1.5 hp (1.12 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Refrigerant Type</td> <td>R32</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>765 x 303 x 555</td> </tr> <tr> <td>Net Weight (kg)</td> <td>24.3</td> </tr> </table>	Cooling Capacity	1.5 hp (1.12 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type	R32	Dimension (WxDxH) (mm)	765 x 303 x 555	Net Weight (kg)	24.3
Cooling Capacity	1.5 hp (1.12 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Refrigerant Type	R32										
Dimension (WxDxH) (mm)	765 x 303 x 555										
Net Weight (kg)	24.3										
5	REASONS FOR CLASSIFICATION										

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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FOR THE COMMISSION

 MARILOU P. MENDOZA
 Chairperson

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10963 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem	3	DATE ISSUED
		10 November 2023	

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CEP009308"

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

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	765 x 303 x 555
Net Weight (kg)	22.7

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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FOR THE COMMISSION

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-811
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"CONDENSING UNIT, MODEL: CARRIER - 38CXV030308" Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:										
	<table border="1"> <tr> <td style="width: 40%;">Cooling Capacity</td> <td>3.0 hp (2.24 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Refrigerant Type</td> <td>R410A</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>946 x 420 x 810</td> </tr> <tr> <td>Net Weight (kg)</td> <td>59</td> </tr> </table>	Cooling Capacity	3.0 hp (2.24 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type	R410A	Dimension (WxDxH) (mm)	946 x 420 x 810	Net Weight (kg)	59
Cooling Capacity	3.0 hp (2.24 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Refrigerant Type	R410A										
Dimension (WxDxH) (mm)	946 x 420 x 810										
Net Weight (kg)	59										

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



REPUBLIC OF THE PHILIPPINES
 TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-813
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CEP009308"

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

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air flow (Hi/Mid/Low) (m³/h)	511 / 341 / 246
Dimension (WxDxH) (mm)	795 x 225 x 295
Net Weight (kg)	10.3

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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FOR THE COMMISSION

MariLou P. Mendoza
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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-814
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	<p>"FAN COIL UNIT, MODEL: CARRIER - 42CEP012308"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling Capacity</td> <td>1.5 hp (1.12 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Air flow (Hi/Mid/Low) (m³/h)</td> <td>560 / 389 / 299</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>795 x 225 x 295</td> </tr> <tr> <td>Net Weight (kg)</td> <td>10.3</td> </tr> </table>	Cooling Capacity	1.5 hp (1.12 kW)	Power Supply	230 V, 1 ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	560 / 389 / 299	Dimension (WxDxH) (mm)	795 x 225 x 295	Net Weight (kg)	10.3
Cooling Capacity	1.5 hp (1.12 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	560 / 389 / 299										
Dimension (WxDxH) (mm)	795 x 225 x 295										
Net Weight (kg)	10.3										

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



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 TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10363 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-815
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"FAN COIL UNIT, MODEL: CARRIER - 42CEP018308" <p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling Capacity</td> <td>2.0 hp (1.49 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Air flow (Hi/Mid/Low) (m³/h)</td> <td>685 / 580 / 400</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>965 x 239 x 319</td> </tr> <tr> <td>Net Weight (kg)</td> <td>12.3</td> </tr> </table>	Cooling Capacity	2.0 hp (1.49 kW)	Power Supply	230 V, 1 ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	685 / 580 / 400	Dimension (WxDxH) (mm)	965 x 239 x 319	Net Weight (kg)	12.3
Cooling Capacity	2.0 hp (1.49 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	685 / 580 / 400										
Dimension (WxDxH) (mm)	965 x 239 x 319										
Net Weight (kg)	12.3										

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



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1103 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-816
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CEP024308"

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

Cooling Capacity	2.5 hp (1.86 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air flow (Hi/Mid/Low) (m³/h)	1,092 / 724 / 379
Dimension (WxDxH) (mm)	1,140 x 275 x 370
Net Weight (kg)	20

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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ADCG Memo No. 298-2023
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-817
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CAC009308"

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

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air flow (Hi/Mid/Low) (m³/h)	537 / 403 / 337
Dimension (WxDxH) (mm)	726 x 210 x 291
Net Weight (kg)	8.2

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10363 (CMFA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-818
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CAC012308"

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

Cooling Capacity	1.5 hp (1.12 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air Flow (Hi/Mid/Low) (m³/h)	540 / 480 / 380
Dimension (WxDxH) (mm)	835 x 208 x 295
Net Weight (kg)	9

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-819
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"FAN COIL UNIT, MODEL: CARRIER - 42CAC018308"										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 45%;">Cooling Capacity</td> <td>2.0 hp (1.49 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Air Flow (Hi/Mid/Low) (m³/h)</td> <td>827 / 619 / 539</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>969 x 241 x 320</td> </tr> <tr> <td>Net Weight (kg)</td> <td>11.7</td> </tr> </table>	Cooling Capacity	2.0 hp (1.49 kW)	Power Supply	230 V, 1 ph, 60 Hz	Air Flow (Hi/Mid/Low) (m³/h)	827 / 619 / 539	Dimension (WxDxH) (mm)	969 x 241 x 320	Net Weight (kg)	11.7
Cooling Capacity	2.0 hp (1.49 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Air Flow (Hi/Mid/Low) (m³/h)	827 / 619 / 539										
Dimension (WxDxH) (mm)	969 x 241 x 320										
Net Weight (kg)	11.7										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-820
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"FAN COIL UNIT, MODEL: CARRIER - 42CAC024308"										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Cooling Capacity</td> <td>2.5 hp (1.86 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Air Flow (Hi/Mid/Low) (m³/h)</td> <td>1,237 / 1,018 / 915</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>1,083 x 244 x 336</td> </tr> <tr> <td>Net Weight (kg)</td> <td>14.1</td> </tr> </table>	Cooling Capacity	2.5 hp (1.86 kW)	Power Supply	230 V, 1 ph, 60 Hz	Air Flow (Hi/Mid/Low) (m ³ /h)	1,237 / 1,018 / 915	Dimension (WxDxH) (mm)	1,083 x 244 x 336	Net Weight (kg)	14.1
Cooling Capacity	2.5 hp (1.86 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Air Flow (Hi/Mid/Low) (m ³ /h)	1,237 / 1,018 / 915										
Dimension (WxDxH) (mm)	1,083 x 244 x 336										
Net Weight (kg)	14.1										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-821
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CEA009308"

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

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air Flow (Hi/Mid/Low) (m³/h)	440 / 380 / 280
Dimension (WxDxH) (mm)	715 x 194 x 285
Net Weight (kg)	7.4

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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

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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-822
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CEA012308"

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

Cooling Capacity	1.5 hp (1.12 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air Flow (Hi/Mid/Low) (m³/h)	460 / 400 / 300
Dimension (WxDxH) (mm)	715 x 194 x 285
Net Weight (kg)	7.4

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

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FOR THE COMMISSION

MariLou P. Mendoza
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MARILOU P. MENDOZA
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-823
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"FAN COIL UNIT, MODEL: CARRIER - 42CEA018308"										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling Capacity</td> <td>2.0 hp (1.49 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Air Flow (Hi/Mid/Low) (m³/h)</td> <td>780 / 600 / 450</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>957 x 213 x 302</td> </tr> <tr> <td>Net Weight (kg)</td> <td>10.8</td> </tr> </table>	Cooling Capacity	2.0 hp (1.49 kW)	Power Supply	230 V, 1 ph, 60 Hz	Air Flow (Hi/Mid/Low) (m³/h)	780 / 600 / 450	Dimension (WxDxH) (mm)	957 x 213 x 302	Net Weight (kg)	10.8
Cooling Capacity	2.0 hp (1.49 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Air Flow (Hi/Mid/Low) (m³/h)	780 / 600 / 450										
Dimension (WxDxH) (mm)	957 x 213 x 302										
Net Weight (kg)	10.8										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-824
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"FAN COIL UNIT, MODEL: CARRIER - 42CEA024308"										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 45%;">Cooling Capacity</td> <td>2.5 hp (1.86 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Air Flow (Hi/Mid/Low) (m³/h)</td> <td>960 / 750 / 600</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>1,040 x 220 x 327</td> </tr> <tr> <td>Net Weight (kg)</td> <td>13</td> </tr> </table>	Cooling Capacity	2.5 hp (1.86 kW)	Power Supply	230 V, 1 ph, 60 Hz	Air Flow (Hi/Mid/Low) (m ³ /h)	960 / 750 / 600	Dimension (WxDxH) (mm)	1,040 x 220 x 327	Net Weight (kg)	13
Cooling Capacity	2.5 hp (1.86 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Air Flow (Hi/Mid/Low) (m ³ /h)	960 / 750 / 600										
Dimension (WxDxH) (mm)	1,040 x 220 x 327										
Net Weight (kg)	13										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p> </div>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being Issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1106 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		23-829
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

“MYCOGUARD DUPLO”

Based on the product specifications, product brochure, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, packaging information, product label, and photograph of the product submitted, subject article is a feed additive in the form of a fine light-grey powder. It is composed of bentonite, yeast extract, herbal substances, and calcium formate. Packed in 20-kg bags, subject article is added to swine, poultry, and fish feeds at a recommended dosage of 1 to 2 kg per ton of feeds, to reduce the contamination of feeds by mycotoxins as well as to strengthen the animals' immune system and reduce the oxidative processes and detoxify the liver.

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; and those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.

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.




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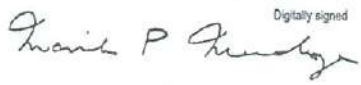
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 2208.90.99 MFN - 15% ad valorem AKFTA - Zero RCEP - Zero</p>	<table border="1"> <tr> <td style="width: 20%;">2</td> <td>TCC (AR) NO.</td> </tr> <tr> <td></td> <td>23-841</td> </tr> <tr> <td>3</td> <td>DATE ISSUED</td> </tr> <tr> <td></td> <td>10 November 2023</td> </tr> </table>	2	TCC (AR) NO.		23-841	3	DATE ISSUED		10 November 2023
2	TCC (AR) NO.								
	23-841								
3	DATE ISSUED								
	10 November 2023								

4	DESCRIPTION OF GOOD	<p style="text-align: center;">“JINRO 24”</p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of manufacturer’s analysis, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a spirituous beverage with an alcohol strength of 24% by volume. It is produced by the dilution of neutral spirits formed by the distillation of fermented grains (rice, barley, and wheat), tapioca, sweet potato, potato, and corn, followed by deodorization (using activated carbon), filtration, blending with water and additives (sucrose and citric acid), filtration, and bottling. Subject article is packed in 700-mL glass bottles.</p> <div style="text-align: right;">  </div>
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5	REASONS FOR CLASSIFICATION	<p>Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcoholic strength, among others, spirits produced by distilling wine, cider or other fermented beverages or fermented grain or other vegetable products, without adding flavouring.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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: center; 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>
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AOCG Memo No. 798-2023
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.30.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-846
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"UNITED VETOXYPRO"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is pure feed-grade oxytetracycline hydrochloride (a tetracycline antibiotic) in the form of a yellow crystalline powder. It is used for the treatment of infectious diseases caused by microorganisms susceptible to oxytetracycline. Packed in 10-kg, 15-kg, 20-kg, and 25-kg fiber drums, subject article is added to feeds of calves, foals, lambs, and piglets at a rate of 100 to 200 grams per ton of feeds, 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 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

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2303.10.90		23-875
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		10 November 2023
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"CORN GLUTEN FEED"

Based on the certificate of analysis, product information, manufacturing process flow, product specifications, material safety data sheet, and product label submitted, subject article is a feed grade, yellow or light-yellow corn gluten powder. It is a protein-rich by-product in the manufacture of corn starch and corn syrup. Packed in 50-kg woven plastic bags and 850-kg big bags, subject article is added to feeds of poultry, swine, and aquaculture at a rate of 1% to 10% by weight of feeds, as a source of protein.

5 REASONS FOR CLASSIFICATION

Heading 23.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, *inter alia*, residues of starch manufacture and similar residues (from maize (corn), rice, potatoes, etc.) consist largely of fibrous and protein substances usually presented in the form of pellets or meal but occasionally as cake. They are used for animal fodder or as fertilisers; some of these residues (e.g., maize steeping liquors) are used in the production of cultures for the manufacture of antibiotics.

In view thereof, subject article is classified under AHTN 2022 subheading 2303.10.90, 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.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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AOCG Memo No. 298-2023
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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 3004.90.89 MFN - Zero PH-EFTA FTA (CHE/LIE) - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-876</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">10 November 2023</p>
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4 **DESCRIPTION OF GOOD**

“CERTICAN® (EVEROLIMUS) 250 MCG TABLETS”

Based on the package leaflet and photograph of the product submitted, subject article is a selective immunosuppressant agent in the form of a white to yellowish, marbled, round, flat tablet with a beveled edge. It contains 250 mcg of everolimus (active ingredient) and excipients (butylated hydroxytoluene, magnesium stearate, lactose monohydrate, hypromellose, crospovidone, and lactose anhydrous). It is indicated for the prophylaxis of organ rejection in adult patients receiving an allogeneic renal or cardiac transplant, and a hepatic transplant. Packed in boxes containing six pieces of 10 tablets in polyamide / aluminium / polyvinyl chloride (PA/Alu/PVC) blister packs, subject article is administered orally in two divided doses and should be taken, either with or without food, at the same time as ciclosporin.

5 **REASONS FOR CLASSIFICATION**

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

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

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and 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.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 9027.90.00 MFN - Zero	23-892
	3 DATE ISSUED
	10 November 2023

4 | DESCRIPTION OF GOOD

“(KC4) MICRO CUVETTES WITH BALLS, MODEL NO.: Z05111”

Based on the product brochure, technical information, operating manual, and photograph of the products submitted, subject articles are small transparent laboratory vessels designed for use solely with KC4 Delta™ machine, a semi-automated coagulation analyzer. The single use cuvettes are used to hold the plasma samples to be tested. The filled cuvette is inserted into the machine’s cuvette holder and used to test clotting factors, such as prothrombin time (PT) and fibrinogen levels. Subject articles are packed in transparent bags that hold 2,000 pieces of cuvettes.

5 | REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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AOCG Memo No. 299-2023
p1

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

MEMORANDUM

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

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

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

DATE : 20 November 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 14 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-888	"PRISMA™ UNDERWATER LIGHT, MODEL NO.: 10-00962"	9405.42.20	MFN – 1% ad valorem

***Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)**

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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AOCG Memo No. 299-2023
p2



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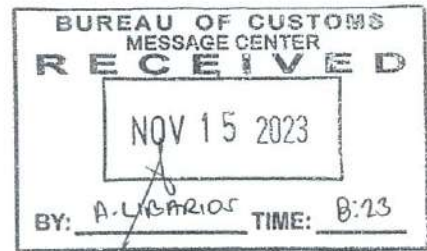
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-096

09-44616

14 November 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. 23-888, issued by this Commission on 14 November 2023. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

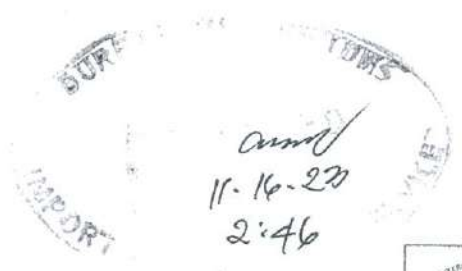
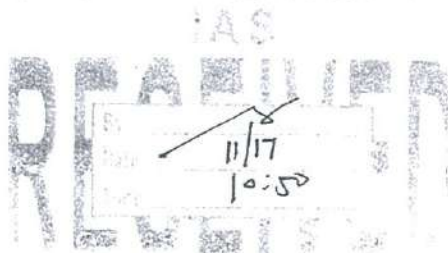
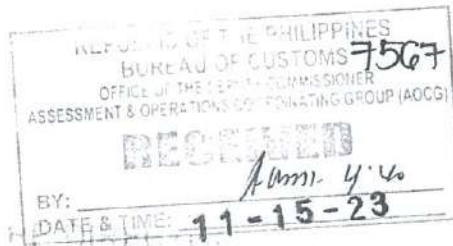
Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



15 NOV 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 9405.42.20 MFN - 1% ad valorem		23-888	
		3	DATE ISSUED
		14 November 2023	

4 DESCRIPTION OF GOOD

"PRISMA™ UNDERWATER LIGHT, MODEL NO.: 10-00962"

Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a programmable, submersible, electric luminaire equipped with light-emitting diode (LED) light sources, lenses, reflectors, polycarbonate dome, nylon clamp rings, copper backplane, and stainless steel hardware. It is to be installed around water nozzle suppression devices submerged in water and is designed to provide the desired illumination effect to the water being suppressed in air. Subject article has the following specifications:

Dimension (diameter x height) (mm)	236.1 x 52.2
Protection rating	IP68 standards
LED Colors	Red/Green/Blue/Lime
Power	24 V DC



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 luminaires and lighting fittings, not elsewhere specified or included. This group also includes searchlights and spotlights. These throw a concentrated beam of light (which can usually be regulated) over a distance onto a given point or surface, by means of a reflector and lenses, or with a reflector only. The reflectors are usually of silvered glass, or of polished, silvered or chromium-plated metal. The lenses are usually plano-convex or stepped (Fresnel lenses).

In view thereof, the subject article is classified under AHTN 2022 subheading 9405.42.20, 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

Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

AOCG Memo No. 300 - 2023

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

MEMORANDUM

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



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

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

DATE : 22 November 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 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-753	"NESTLE® CERELAC® MIXED VEGETABLES & SOYA (120 G)"	1901.10.99 ✓	✓MFN – 5% ad valorem ✓ATIGA – Zero* ✓AANZFTA – Zero* ✓ACFTA – Zero* ✓AHKFTA – Zero* ✓AIFTA – Zero* ✓AJCEPA – Zero* ✓AKFTA – Zero* ✓RCEP – Zero*
23-780	"TRISODIUM CITRATE DIHYDRATE (25 KG)"	2918.15.90 ✓	✓MFN – 1% ad valorem ✓ACFTA – Zero* ✓RCEP – Zero*
23-781	"TRIPOTASSIUM CITRATE (25 KG)"	2918.15.90 ✓	✓MFN – 1% ad valorem
23-782	"TRIMAGNESIUM CITRATE ANHYDROUS (20 KG)"	2918.15.90	MFN – 1% ad valorem

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



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AOCG Memo No. 300-2023 p.2

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE

BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-790	"VITAMIN PREMIX NUTR 25043 WET USE NON-GMO"	2106.90.73 ✓	✓ MFN – 1% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero*
23-791	"GUANOSINE-5'- MONOPHOSPHATE DISODIUM SALT (20 KG)"	2934.99.90 ✓	✓ MFN – 1% ad valorem ✓ ACFTA – Zero* ✓ RCEP – Zero*
23-792	"DISODIUM PHOSPHATE (25 KG)"	2835.22.00 ✓	✓ MFN – 1% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero*
23-793	"RIBONUCLEOTIDES IMP50 GMP 50 (10 KG)"	3824.99.70 ✓	✓ MFN – 3% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – 3% ad valorem ✓ AKFTA – Zero* ✓ RCEP – Zero*
23-794	"SPRINGER® 0402 / 40-PO-L (25 KG)"	2106.90.41 ✓	✓ MFN – 3% ad valorem
23-795	"VITAMIN PREMIX DAIRY 9470 MR2 NON-GMO (25 KG)"	2936.90.00 ✓	✓ 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).



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KCCG Memo No. 300-2023 p-3

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-798	"GLUCIDEX® 19 PREMIUM – MALTODEXTRIN (25 KG)"	1702.90.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-830	"DRYCELL®"	4405.00.20	MFN – 1% ad valorem
23-834	"TRACE ELEMENTS PREMIX TE067M (10 KG)"	2106.90.73	MFN – 1% ad valorem
23-836	"VITAMIN PREMIX NUTR 25046 WET USE NON-GMO"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-837	"VITAMIN PREMIX DAIRY 8053 MR2 NON-GMO V3"	2936.90.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-839	"DISODIUM INOSINE 5'- MONOPHOSPHATE (120 KG)"	2934.99.90	MFN – 1% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
23-843	"FEIDI U6, MODEL: FD5039XXYBEV"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
23-854	"TRISODIUM PHOSPHATE ANHYDROUS (25 KG)"	2835.29.10	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



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AOCG Memo No. 300-2023 p-4

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-855	"SWEET WHEY POWDER HF (25 KG)"	0404.10.11	MFN - Zero
23-857	"SKIMMED MILK POWDER MH (25 KG)"	0402.10.41	MFN - 1% ad valorem
23-858	"MALTODEXTRIN 15DE (25 KG)"	1702.90.99	MFN - 3% ad valorem ACFTA - Zero* RCEP - Zero*
23-864	"NEPHRO-HP (CRANBERRY FLAVOUR)"	2106.90.72	MFN - 7% ad valorem AIFTA - 7% ad valorem*
23-865	"MYCEPT (MYCOPHENOLATE MOFETIL) 250 MG CAPSULE"	3004.90.89	MFN - Zero AIFTA - Zero*
23-868	"VITAMIN PREMIX BEV 8500 WET USE NON-GMO (25 KG)"	2936.90.00	MFN - Zero ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - Zero* AIFTA - Zero* AJCEPA - Zero* AKFTA - Zero* RCEP - Zero*
23-874	"VITAMIN PREMIX DAIRY 8172 MR2 NON-GMO (25 KG)"	2936.90.00	MFN - Zero ATIGA - Zero* AAZNFTA - Zero* ACFTA - Zero* AHKFTA - Zero* AIFTA - Zero* AJCEPA - Zero* AKFTA - Zero* RCEP - Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 300-2023

p. 5



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REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS **7046**
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
RECEIVED
BY: _____
DATE & TIME: 11-20-23 8:25

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-097

16 November 2023

DA-44761

COMMISSIONER BIENVENIDO Y. RUBIO

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

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
NOV 20 2023
BY: A. Liborior TIME: 8:53

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 25 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-753, 23-780, 23-781, 23-782, 23-790, 23-791, 23-792, 23-793, 23-794, 23-795, 23-798, 23-830, 23-834, 23-836, 23-837, 23-839, 23-843, 23-854, 23-855, 23-857, 23-858, 23-864, 23-865, 23-868, and 23-874, issued by this Commission on 16 November 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed

MARILOU P. MENDOZA
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



BUREAU OF CUSTOMS
RECEIVED
BY: _____
DATE: 11.21.23

11/21



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.10.99		23-753
	MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

“NESTLÉ® CERELAC® MIXED VEGETABLES & SOYA (120 g)”

Based on the list of ingredients, manufacturing process, and photographs of the product submitted, subject article is an infant cereal preparation composed of rice flour, soya flour, sugar, maltodextrin, vegetable oils, skimmed milk powder, spinach flakes, minerals and vitamins, pumpkin flakes, carrot crunchies, soya lecithin, probiotics, fish oil, and vanillin. Packed for retail sale in 120-g aluminium sachets enclosed in carton boxes, subject article is to be mixed with lukewarm water and is intended for spoon feeding to infants and young children six months up to two of age.

5 REASONS FOR CLASSIFICATION

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

Furthermore, the preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.99, 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. 300-2023 p.7

2	TCC (AR) NO.
	23-753

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.



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2918.15.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-780
		3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

“TRISODIUM CITRATE DIHYDRATE (25 kg)”

Based on the product specifications, certificate of analysis, production process flowchart, ingredient statement, and packing list submitted, subject article is pure trisodium citrate dihydrate in the form of a colorless to white crystalline powder. Packed in 25-kg kraft paper bags with polyethylene inner liners, subject article is used as an acidulant and stabilizer in the manufacture of powdered beverages and ambient dairy products.

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 29.18 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 covers carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function ($-CH_2OH$, $>CHOH$ or $\geq COH$) and the acid function ($-COOH$). 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 citric acid. Found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, etc.

In view thereof, the subject article is classified under AHTN 2022 subheading 2918.15.90, 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
MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative medium/channel 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 2918.15.90 MFN - 1% ad valorem		23-781
		3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

"TRIPOTASSIUM CITRATE (25 kg)"

Based on the product specifications, composition of ingredients, certificate of analysis, production process flowchart, and packing list submitted, subject article is pure tripotassium citrate monohydrate in the form of an odorless white granular powder or transparent crystal. It is produced by complete neutralization of citric acid with a high purity potassium source and subsequent crystallization. Packed in 25-kg bags, subject article is used as an ingredient in the manufacture of milk products.

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 29.18 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 covers 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 citric acid. Found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, etc.

In view thereof, subject article, is classified under AHTN 2022 subheading 2918.15.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



REPUBLIC 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 2918.15.90 MFN - 1% ad valorem		23-782
		3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

"TRIMAGNESIUM CITRATE ANHYDROUS (20 kg)"

Based on the product specifications, composition of ingredients, certificate of analysis, production process flowchart, and packing list submitted, subject article is pure trimagnesium citrate anhydrous $[(C_6H_5O_7)_2Mg_3]$ in the form of an odorless white to almost white powder. It is produced by complete neutralization of citric acid with a high purity magnesium source and subsequent precipitation. Packed in 20-kg bags, subject article is used in the manufacture of milk products.

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 29.18 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 covers carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function ($-CH_2OH$, $>CHOH$ or $\geq COH$) and the acid function ($-COOH$). 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 citric acid. Found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, etc.

In view thereof, subject article, is classified under AHTN 2022 subheading 2918.15.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



AOCG Memo No. 300-2023 p.11

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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 2106.90.73</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-790</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">16 November 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“VITAMIN PREMIX NUTR 25043 WET USE NON-GMO”</p> <p>Based on the product composition, product data sheet, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a vitamin and mineral premix in the form of a yellow to orange fine granular powder. It is composed of sodium ascorbate, maltodextrin, potassium iodide, manganese sulfate, vitamin E acetate, vitamin A acetate, niacinamide, cholecalciferol, phylloquinone, d-calcium pantothenate, d-biotin, and folic acid, among others. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of growing-up milk.</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 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>
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AOCG Memo No. 300-2023 p-12

2	TCC (AR) NO.
	23-790

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



AOCG Memo No. 300-2023 *y-13*

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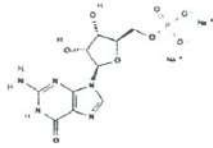
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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2934.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-791
		3	DATE ISSUED
			16 November 2023

4	DESCRIPTION OF GOOD
	<p>“GUANOSINE-5'-MONOPHOSPHATE DISODIUM SALT (20 kg)”</p> <p>Based on the product specifications, composition, certificate of analysis, and production process flowchart submitted, subject article is pure guanosine-5'-monophosphate disodium salt in the form of white or off-white crystals or crystalline powder. Packed in 20-kg drums, subject article is used as an ingredient in the manufacture of growing-up milk. It has the following chemical structure:</p> <div style="text-align: center;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Note 5 (c) (1) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound.</p> <p>Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2934.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div>



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AOCG Memo No. 300-2023 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 2835.22.00</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-792</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">16 November 2023</p>
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4 | DESCRIPTION OF GOOD

“DISODIUM PHOSPHATE (25 kg)”

Based on the ingredient declaration, certificate of analysis, technical specifications, manufacturing process flowchart, and packing list submitted, subject article is pure food-grade disodium phosphate (Na₂HPO₄) in the form of a white odourless powder. Packed in 25-kg bags, subject article is used as an emulsifier, sequestrant, stabilizer, and texturizer in the manufacture of powdered milk and chocolate drinks and ambient dairy products, among others.

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 28.35 of the AHTN 2022 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphates and polyphosphates are, among others, sodium phosphates and polyphosphates. This includes disodium hydrogenorthophosphate (dibasic phosphate) (Na₂HPO₄), anhydrous (white powder) or crystallised (with 2, 7 or 12 H₂O). Soluble in water. Used as a size for silk (with tin chloride), for fire-proofing fabrics, wood or paper, as a textile mordant, in chrome-tanning, in the manufacture of optical glass, for glazing porcelain, in the preparation of baking powder, in the manufacture of colouring matters and soldering fluxes, in electro-plating, in medicine, etc.

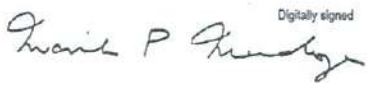
In view thereof, subject article is classified under AHTN 2022 subheading 2835.22.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-792	

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

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

FOR THE COMMISSION

Digitally signed
MARILOU P. MENDOZA
 Chairperson

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



AOCG Memo no. 300-2023 p. 16

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.70		23-793
	MFN - 3% ad valorem ATIGA - Zero	3	DATE ISSUED
	AANZFTA - Zero ACFTA - Zero		16 November 2023
	AHKFTA - Zero AIFTA - Zero		
	AJCEPA - 3% ad valorem AKFTA - Zero		
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p>“RIBONUCLEOTIDES IMP50 GMP 50 (10 kg)”</p> <p>Based on the product specifications, certificate of analysis, certificate of ingredient and origin, production process flowchart, safety data sheet, and packing list submitted, subject article is a colorless or white crystalline powder consisting of disodium-5'-inosinate (IMP) and disodium-5'-guanylate (GMP). Packed in weights of 10 kgs inside a polyethylene tube bag enclosed in a carton box, subject article is used as a flavor enhancer in food manufacture.</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 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-793	

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)	3	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 2106.90.41 MFN - 3% ad valorem		23-794
		3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

“SPRINGER® 0402 / 40-PO-L (25 kg)”

Based on the certificate of analysis, product composition, technical data sheet, production process flowchart, and packing list submitted, subject article is a salted and oil-coated autolyzed *Saccharomyces cerevisiae* (baker's yeast) extract, in the form of a light beige powder. It develops a mild vegetable and meaty flavour that improves body and mouthfeel in a variety of food applications. Packed in 25-kg cardboard boxes with polyethylene liners, subject article is used in the manufacture of seasonings, flavouring blends and formulations, and savoury premixes, among others.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.). The heading includes, *inter alia*, autolysed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.41, 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



REPUBLIC 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 2936.90.00		23-795
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

“VITAMIN PREMIX DAIRY 9470 MR2 NON-GMO (25 kg)”

Based on the certificate of analysis, manufacturing process flowchart, product composition, product data sheet, and packing list submitted, subject article is a vitamin premix in the form of a fine, granular, pale-yellow powder. It is composed of sodium ascorbate (vitamin C), vitamin E acetate, cholecalciferol (vitamin D₃), vitamin A acetate, cyanocobalamin (vitamin B₁₂), and maltodextrin (carrier), among others. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of ambient dairy products.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), 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.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, 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.
	23-795

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.90.99 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-798
		3	DATE ISSUED
			16 November 2023

4	DESCRIPTION OF GOOD
	"GLUCIDEX® 19 PREMIUM - MALTODEXTRIN (25 kg)"
	Based on the product specifications, certificate of analysis, manufacturing process flowchart, ingredient list, and packing list submitted, subject article is pure maltodextrin in the form of a white powder with a slightly sweet taste. It is produced by controlled hydrolysis, purification, and spray-drying of food grade maize starch. It has a dextrose equivalent (DE) value of 18.0. Packed in 25-kg bags, subject article is used as a source of carbohydrate in the manufacture of growing-up milk and breakfast cereals.

5	REASONS FOR CLASSIFICATION
	<p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, malto-dextrins (or dextri-maltoses), obtained by the same process as commercial glucose. They contain maltose and polysaccharides in variable proportions. However, they are less hydrolysed and therefore have a lower reducing sugar content than commercial glucose. The heading covers only such products with a reducing sugar content, expressed as dextrose on the dry substance, exceeding 10 % (but less than 20 %). Those with a reducing sugar content not exceeding 10 % fall in heading 35.05. Malto-dextrins are generally in the form of white powders, but they are also marketed in the form of a syrup. They are used chiefly in the manufacture of baby food and low-calory dietetic foods, as extenders for flavouring substances or food colouring agents, and in the pharmaceutical industry as carriers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1702.90.99, 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 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
Chairperson



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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4405.00.20 MFN - 1% ad valorem		23-830
		3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

"DRYCELL®"

Based on the product specifications, certificate of composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, certificate of analysis, and product label submitted, subject article is a water-binding bedding material and skin-drying agent in the form of a fine light-brown powder. It is produced by grinding and sieving dried sawdust mixed with plant extracts (less than 1%). Packed in 10-kg bags, subject article is spread on the stall floor or bedding areas of animals for improved hygiene, to accelerate the drying process of newborn piglets, and to reduce mastitis and hoof problems of breeding sows, dairy cows, and other animals.

5 REASONS FOR CLASSIFICATION

Heading 44.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, wood flour. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that wood flour is a powder obtained by grinding sawdust, shavings or other wood waste or by sifting sawdust. It is used largely as a filler in the plastics industry, for the manufacture of particle board and in the manufacture of linoleum. Wood flour can be distinguished from sawdust of heading 44.01 on the basis of the smaller size and greater regularity of its particles.

In view thereof, subject article is classified under AHTN 2022 subheading 4405.00.20, 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
Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem		23-834
		3	DATE ISSUED
			16 November 2023

4	DESCRIPTION OF GOOD
	<p>"TRACE ELEMENTS PREMIX TE067M (10 kg)"</p> <p>Based on the product specifications, certificate of analysis, and manufacturing process flowchart submitted, subject article is a fine powder mix of ferrous sulfate heptahydrate, zinc sulfate monohydrate, copper sulfate pentahydrate, maltodextrin (carrier), and citric acid (acidity regulator). Packed in 10-kg cartons, subject article is used as a mineral source in the manufacture of infant foods.</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 they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> <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 2106.90.73		23-836
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

“VITAMIN PREMIX NUTR 25046 WET USE NON-GMO”

Based on the product composition, product data sheet, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin and mineral premix in the form of a fine, granular, pale-yellow powder. It is composed of sodium ascorbate, manganese sulfate, vitamin E acetate, vitamin A acetate, niacinamide, cholecalciferol, phyloquinone, and maltodextrin (carrier), among others. Packed in 25-kg bags, subject article is used as a source of vitamins and minerals in the manufacture of growing-up milk.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem 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.
	23-836

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 300-2023 p. 26

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.90.00		23-837
	MFN - Zero ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

“VITAMIN PREMIX DAIRY 8053 MR2 NON-GMO V3”

Based on the certificate of analysis, product composition, product data sheet, manufacturing process flowchart, and packing list submitted, subject article is a vitamin premix in the form of a fine, granular, pale-yellow powder. It is composed of sodium ascorbate (vitamin C), vitamin E acetate, niacinamide, folic acid, vitamin A acetate, D-biotin, cholecalciferol, and maltodextrin (carrier), among others. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of products for infant nutrition.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), 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.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



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2	TCC (AR) NO.
	23-837

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2934.99.90 MFN - 1% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero		23-839
		3	DATE ISSUED
			16 November 2023

4	DESCRIPTION OF GOOD
	<p>"DISODIUM INOSINE 5'-MONOPHOSPHATE (120 kg)"</p> <p>Based on the ingredient declaration, certificate of analysis, production process flowchart, safety data sheet, and packing list submitted, subject article is pure inosine 5'-monophosphate, disodium salt (5'-IMP, 2Na) in the form of a white crystalline powder. Packed in 120-kg drums, subject article is used as an ingredient in the manufacture of growing-up milk. It has the following chemical structure:</p> <div style="text-align: center;"> </div>

5	REASONS FOR CLASSIFICATION
	<p>Notes 1 (a) and 5 (C) (1) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities; and that subject to Note 1 to Section VI and Note 2 to Chapter 28, inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound.</p> <p>Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2934.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form "AJ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



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AOCG Memo No. 300-2023 p. 29

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 8704.60.29.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p>23-843</p> <p>3 DATE ISSUED</p> <p>16 November 2023</p>
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4 | **DESCRIPTION OF GOOD**

“FEIDI U6, MODEL: FD5039XXYBEV”

Based on the brochure, technical specifications, and photograph of the product submitted, subject article is a completely built-up (CBU), plug-in electric cargo van. It uses a permanent magnet synchronous motor as the sole means of propulsion. Having two front seats for the driver and a passenger and a windowless rear cargo area, subject article has the following specifications:

Battery Type and Capacity	Lithium iron phosphate; 41.86 kWh
Maximum Speed (km/h)	80
Rated / Maximum Motor Power (kW)	30 / 60
Rated / Maximum Torque (N·m)	90 / 220
Overall Dimension (LxWxH) (mm)	4,746 x 1,760 x 1,965
Gross Vehicle Weight (kg)	2,680



5 | **REASONS FOR CLASSIFICATION**

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

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2835.29.10		23-854
	MFN - 3% ad valorem ATIGA - Zero	3	DATE ISSUED
	AANZFTA - Zero ACFTA - Zero		16 November 2023
	AHKFTA - Zero AIFTA - Zero		
	AJCEPA - Zero AKFTA - Zero		
	RCEP - Zero		

4 DESCRIPTION OF GOOD

“TRISODIUM PHOSPHATE ANHYDROUS (25 kg)”

Based on the ingredient declaration, certificate of analysis, technical specifications, manufacturing process flowchart, and packing list submitted, subject article is pure food-grade trisodium phosphate in the form of a white odourless powder. Packed in 25-kg bags, subject article is used as a buffer, emulsion stabilizer, sequestrant, and texturizer in the manufacture of breakfast cereals.

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 28.35 of the AHTN 2022 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphates and polyphosphates include trisodium orthophosphate (tribasic phosphate) (Na₃PO₄·12H₂O), which are colourless crystals, soluble in water, releasing part of their water of crystallisation on warming and are used as a flux for dissolving metal oxides, in photography, as a detergent, for softening industrial water and descaling boilers, to clarify sugar and spirits, in tanning, in medicine, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2835.29.10, 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. 306 - 2023 p. 31

2	TCC (AR) NO.
23-854	

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.



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AOCG Memo No. 300-2023 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 0404.10.11 MFN - Zero	23-855
	3 DATE ISSUED
	16 November 2023

4 | DESCRIPTION OF GOOD

“SWEET WHEY POWDER HF (25 kg)”

Based on the product specifications, certificate of analysis, production process flowchart, and packing list submitted, subject article is a sweet whey in the form of a white to cream powder with a milky taste, neutral odour, and with high fluidity (HF). It is produced by pasteurizing pre-concentrated whey, followed by vacuum concentration, crystallization, and sifting. Packed in 25-kg multiwall kraft paper bags with inner polyethylene (PE) bag liners, subject article is used as an ingredient in the food industry, such as in the manufacture of bakery products, biscuits, cold cuts, seasonings, ice cream, powdered beverages, powdered chocolate malt drinks, and ambient dairy products.

5 | REASONS FOR CLASSIFICATION

Heading 04.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.

In view thereof, subject article is classified under AHTN 2022 subheading 0404.10.11, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0402.10.41 MFN - 1% ad valorem		23-857
		3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

"SKIMMED MILK POWDER MH (25 kg)"

Based on the product specifications, ingredient list, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a 100% pasteurized evaporated skim milk powder with a fat content, by weight, not exceeding 1.5%. It is in the form of a white powder and is produced by evaporating and spray drying pasteurized skim milk. Packed in 25-kg multi-wall kraft paper bags with polyethylene (PE) inner liners, subject article is used as an ingredient in food preparations, and is a source of protein.

5 REASONS FOR CLASSIFICATION

Heading 04.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.

In view thereof, subject article is classified under AHTN 2022 subheading 0402.10.41, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.90.99 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-858
		3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

“MALTODEXTRIN 15DE (25 kg)”

Based on the product specifications, certificate of analysis, ingredient list, manufacturing process flowchart, and packing list submitted, subject article is a maltodextrin in the form of a white or slightly yellow hygroscopic powder. It is produced by the enzymatic hydrolysis of starch, followed by decolorization, filtration, ion exchange, evaporation, and spray drying. It has a dextrose equivalent (DE) value of 18.8. Packed in 25-kg bags, subject article is used as a carbohydrate source in the manufacture of growing-up milk.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, malto-dextrins (or dextri-maltoses), obtained by the same process as commercial glucose. They contain maltose and polysaccharides in variable proportions. However, they are less hydrolysed and therefore have a lower reducing sugar content than commercial glucose. The heading covers only such products with a reducing sugar content, expressed as dextrose on the dry substance, exceeding 10 % (but less than 20 %). Those with a reducing sugar content not exceeding 10 % fall in heading 35.05. Malto-dextrins are generally in the form of white powders, but they are also marketed in the form of a syrup. They are used chiefly in the manufacture of baby food and low-calory dietetic foods, as extenders for flavouring substances or food colouring agents, and in the pharmaceutical industry as carriers.

In view thereof, subject article is classified under AHTN 2022 subheading 1702.90.99, 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 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



REPUBLIC 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 MFN - 7% ad valorem AIFTA - 7% ad valorem		23-864
		3	DATE ISSUED
			16 November 2023

4	DESCRIPTION OF GOOD
	“NEPHRO-HP (CRANBERRY FLAVOUR)”
	<p>Based on the product composition, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), and product label submitted, subject article is a cranberry-flavoured collagen protein food supplement in the form of a light-brown, clear liquid with a sweet taste and berry-like odour. It is composed of purified water, bovine collagen peptide, fructose, sodium benzoate, citric acid, cranberry flavour, potassium sorbate, and sucralose. Packed in 60-mL plastic bottles, subject article can be consumed alone or in combination with juice, at one bottle daily or as directed by a physician.</p>

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

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 7% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



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AOCG Memo No. 300-2023

P. 36

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89 MFN - Zero AIFTA - Zero		23-865
		3	DATE ISSUED
			16 November 2023

4 DESCRIPTION OF GOOD

"MYCEPT (MYCOPHENOLATE MOFETIL) 250 mg CAPSULE"

Based on the product insert, Certificate of Product Registration from the Food and Drug Administration (FDA), and packaging label layout submitted, subject article is an immunosuppressant drug containing 250 mg of mycophenolate mofetil. It is in the form of a white to off-white granular powder contained in a size "1" blue cap-and-brown body capsule printed with "Mycept" and "250" in black ink. It is indicated in combination with cyclosporine and corticosteroids for the prophylaxis of acute transplant rejection in patients receiving allogenic renal, hepatic, or cardiac transplant. Subject article is packed in boxes containing 3 x 10 capsules in blister packs.

5 REASONS FOR CLASSIFICATION

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

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

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

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

FOR THE COMMISSION

MariLou P. Mendoza
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MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.90.00		23-868
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			16 November 2023

4	DESCRIPTION OF GOOD
	<p>“VITAMIN PREMIX BEV 8500 WET USE NON-GMO (25 kg)”</p> <p>Based on the product composition, manufacturing process flowchart, certificate of analysis, product data sheet, and packing list submitted, subject article is a vitamin premix in the form of an off-white fine granular powder composed of vitamin A palmitate, cholecalciferol, thiamine hydrochloride, and maltodextrin (carrier). Packed in 25-kg bags, subject article is used as a source of vitamins in the production of infant formula.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, 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.
	23-868

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.

AOCC Memo No. 300-2023

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.	
<p style="text-align: center;">AHTN 2936.90.00</p> <p>MFN - Zero ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	23-874	
	<table border="1"> <tr> <td data-bbox="987 569 1339 611">3 DATE ISSUED</td> </tr> <tr> <td data-bbox="987 611 1339 800" style="text-align: center;">16 November 2023</td> </tr> </table>	3 DATE ISSUED
3 DATE ISSUED		
16 November 2023		

4 | DESCRIPTION OF GOOD

“VITAMIN PREMIX DAIRY 8172 MR2 NON-GMO (25 kg)”

Based on the product data sheet, product composition, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a vitamin premix in the form of a fine, granular powder. It is composed of vitamins A, B₂, B₆, B₁₂, D₃, and E, niacin, pantothenic acid, thiamine, folic acid, biotin, and maltodextrin (carrier). Packed in 25-kg bags, subject article is used as a source of vitamins in the manufacture of ambient dairy products.

5 | REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading includes intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilized for the purposes of preservation or transport such as by adsorbing on appropriate substances (e.g., silicic acid), 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.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



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AOCG Memo No. 300-2023 p. 40

2	TCC (AR) NO.
	23-874

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

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MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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AOCG Memo No. 301-2023 *A modernized and credible customs administration that upholds good governance and is among the world's best*

MEMORANDUM

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

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

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

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-797	"MODIFIED SWEET WHEY POWDER MSWP28 (25 KG)"	0404.10.11	MFN – Zero
23-859	"β-CAROTENE 1% CWS/M (5 KG)"	3204.18.00	MFN – 1% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
23-860	"VP NUTR X0504 WS WET USE NON-GMO (25KG)"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



Gate 3, South Harbor, Port Area, Manila 1018

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AOCC Memo No. 301-2023

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-861	"VP NUTR X0798 WS WET USE NON-GMO (25KG)"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-862	"VP NUTR X0990 WS WET USE NON-GMO (25KG)"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-866	"GLENOR RENNET CASEIN"	3501.10.00	MFN – 1% ad valorem
23-869	"VP NUTR X0930 WS WET USE NON-GMO (25KG)"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-878	"FERROUS SULFATE 7-HYDRATE (25 KG)"	2833.29.90	MFN - Zero
23-882	"ASCORBYL PALMITATE (5 KG)"	2936.27.00	MFN – 1% ad valorem
23-928	"TRICALCIUM CITRATE TETRAHYDRATE (10 KG)"	2918.15.10	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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09-44931

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-099

23 November 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-797, 23-859, 23-860, 23-861, 23-862, 23-866, 23-869, 23-878, 23-882, and 23-928, issued by this Commission on 23 November 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

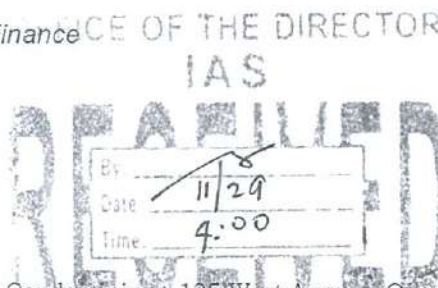
MariLou P. Mendoza
Digitally signed

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



24 NOV 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 0404.10.11 MFN - Zero		23-797	
		3	DATE ISSUED
		23 November 2023	

4	DESCRIPTION OF GOOD
“MODIFIED SWEET WHEY POWDER MSWP28 (25 kg)”	
<p>Based on the product specifications, product composition, certificate of analysis, and production process flowchart submitted, subject article is a slightly yellow demineralized sweet whey powder with a sweet and slightly salty taste. It is produced by skimming/clarification of sweet condensed whey, followed by demineralization by electrodialysis and cationic exchange columns, ultrafiltration, demineralization within a reactor, pasteurization, concentration, and spray drying. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of infant formula.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 04.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey. These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.</p> <p>Furthermore, Subheading Note 1 to Chapter 4 of the AHTN 2022 states that for the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0404.10.11, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><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 3204.18.00 MFN - 1% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		23-859	
		3	DATE ISSUED
		23 November 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“β-CAROTENE 1% CWS/M (5 kg)”</p> <p>Based on the product data sheet, product composition, certificate of analysis, manufacturing principle, and packing list submitted, subject article is a fine orange powder consisting of a solution of β-carotene in medium chain triglycerides dispersed in a matrix of acacia, sucrose, and dried glucose syrup, added with dl-α-tocopherol, sodium ascorbate, and silicon dioxide. Packed in 5-kg bags, subject article is used as a nutrient or colour in food applications (e.g., powdered beverages) and as a colouring matter in pharmaceutical preparations.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 32.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies, <i>inter alia</i>, to other preparations based on synthetic organic colouring matter of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The various types of synthetic organic colouring matter classified here (whether as dyes or pigments) include carotenoids obtained by synthesis (e.g., β-carotene, 8'-apo-β-carotenal, 8'-apo-β-carotenic acid, ethyl 8'-apo-β-carotenate, methyl 8'-apo-β-carotenate and canthaxanthin).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3204.18.00, 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</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 2106.90.73		23-860
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			23 November 2023

4 DESCRIPTION OF GOOD

“VP NUTR X0504 WS WET USE NON-GMO (25 kg)”

Based on the product composition, product data sheet, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin and mineral premix in the form of a fine, granular, yellow to orange powder. It is composed of niacinamide, D-calcium pantothenate, thiamine hydrochloride, vitamin B₁₂, riboflavin, and sodium selenite, among others. Packed in 25-kg bags, subject article is used as a source of vitamins and minerals in the production of infant formula.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem 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.
23-860	

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 2106.90.73		23-861
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		23 November 2023

4	DESCRIPTION OF GOOD
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“VP NUTR X0798 WS WET USE NON-GMO (25 kg)”

Based on the product composition, product data sheet, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin and mineral premix in the form of a fine, granular, yellow to orange powder. It is composed of niacinamide, lactose monohydrate, D-calcium pantothenate, thiamine hydrochloride, riboflavin (vitamin B₂), pyridoxine hydrochloride (vitamin B₆), folic acid, and sodium selenite anhydrous, among others. Packed in 25-kg bags, subject article is used as a source of vitamins and minerals in the production of infant formula.

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

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem 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.
23-861	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
 Digitally signed

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2106.90.73</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>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 1% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-862</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">23 November 2023</p>
MFN - 1% ad valorem	ATIGA - Zero										
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - Zero	AIFTA - Zero										
AJCEPA - Zero	AKFTA - Zero										
RCEP - Zero											
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“VP NUTR X0990 WS WET USE NON-GMO (25 kg)”</p> <p>Based on the product composition, product data sheet, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin and mineral premix in the form of a fine, granular, yellow to orange powder. It is composed of niacinamide, sodium selenite, D-calcium pantothenate, cyanocobalamin (vitamin B₁₂), thiamine hydrochloride (HCl), lactose monohydrate, riboflavin (vitamin B₂), and pyridoxine HCl (vitamin B₆), among others. Packed in 25-kg bags, subject article is used as a source of vitamins and minerals in the production of growing-up milk.</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 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>											

2	TCC (AR) NO.
23-862	

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

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3501.10.00 MFN - 1% ad valorem		23-866
		3	DATE ISSUED
			23 November 2023

4 DESCRIPTION OF GOOD

“GLENOR RENNET CASEIN”

Based on the ingredients list, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, material safety data sheet, product use, and photograph of the packaging submitted, subject article is a white powder produced by the enzymatic coagulation of pasteurized skim milk with rennet, followed by drying and sieving. Packed in 25-kg multi-walled paper sacks, subject article is used as an ingredient in the manufacture of processed cheese, analogue and imitation cheese.

5 REASONS FOR CLASSIFICATION

Heading 35.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, casein, caseinates and other casein derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that casein is the main protein constituent of milk. It is obtained from skimmed milk by precipitation (curdling), generally with acids or rennet. The heading covers various types of casein which differ according to the method of curdling, e.g., acid casein, caseinogen and rennet casein (paracasein). Casein is usually a yellowish-white granular powder, soluble in alkalis but not in water.

In view thereof, subject article is classified under AHTN 2022 subheading 3501.10.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC 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 2106.90.73		23-869
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			23 November 2023

4 DESCRIPTION OF GOOD

“VP NUTR X0930 WS WET USE NON-GMO (25 kg)”

Based on the product composition, product data sheet, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin and mineral premix in the form of a fine, granular, yellow to orange powder. It is composed of niacinamide, lactose monohydrate, thiamine hydrochloride, D-calcium pantothenate, pyridoxine hydrochloride (vitamin B₆), sodium selenite, and riboflavin (vitamin B₂), among others. Packed in 25-kg bags, subject article is used as a source of vitamins and minerals in the production of infant formula.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



mm p11

2	TCC (AR) NO.
23-869	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2833.29.90 MFN - Zero		23-878
		3	DATE ISSUED
			23 November 2023

4	DESCRIPTION OF GOOD
	<p>“FERROUS SULFATE 7-HYDRATE (25 kg)”</p> <p>Based on the product specifications, method of manufacture, certificate of analysis, and certificate of ingredient submitted, subject article is pure ferrous sulfate 7-hydrate in the form of bluish-green crystals. Packed in 25-kg drums, subject article is used as a source of minerals in the manufacture of infant formula.</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 iron sulphates include ferrous sulphate (FeSO₄). Obtained by treating iron shavings with dilute sulphuric acid or as a by-product from the manufacture of titanium dioxide; it often contains impurities such as copper and ferric sulphates and arsenic. Very soluble in water; occurs mainly in the hydrated state (generally with 7 H₂O) in light green crystals and turns brown on exposure to air; the action of heat transforms them into white anhydrous sulphate. Aqueous solutions are green but turn brownish on exposure to air.</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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2936.27.00 MFN - 1% ad valorem		23-882	
		3	DATE ISSUED
		23 November 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“ASCORBYL PALMITATE (5 kg)”</p> <p>Based on the certificate of analysis, manufacturing principle, product data sheet, product information, and packing list submitted, subject article is pure ascorbyl palmitate in the form of an odourless white to yellowish-white powder. It is produced synthetically by the reaction of ascorbic acid with sulfuric acid, followed by re-esterification with palmitic acid, and purification by recrystallization. Packed in 5-kg aluminium bags, subject article is used as an antioxidant for edible fats and oils, and for personal care use.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that 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 ascorbyl palmitate. This liposoluble form of vitamin C is also used as an emulsifier and anti-oxidant for fats and oils.</p> <p>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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	

FOR THE COMMISSION

MariLou P. Mendoza
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 2918.15.10 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-928
		3	DATE ISSUED
			23 November 2023

4	DESCRIPTION OF GOOD
	“TRICALCIUM CITRATE TETRAHYDRATE (10 kg)”
	<p>Based on the product specifications, certificate of analysis, production process flowchart, ingredient statement, and packing list submitted, subject article is pure tricalcium citrate tetrahydrate in the form of a fine white powder. It is produced from the neutralization of citric acid with food grade lime carbonate, followed by centrifugation and drying. Packed in 10-kg bags, subject article is used as a source of salt and minerals in the manufacture of powdered milk products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of 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 29.18 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 citric acid. Found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, etc. Its salts include, calcium citrate.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 2918.15.10, 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS


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AOCG Memo No. 302-2023

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

MEMORANDUM

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

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

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

DATE : 01 December 2023

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-777	"FLUXANA® CEM"	3822.90.90	MFN – 1% ad valorem
23-856	"VITAMIN PREMIX BEV 6066 MR2 NON-GMO (25 KG)"	2936.90.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-871	"B900 BUTTER FLAVOUR (18 KG)"	0405.90.90	MFN – 1% ad valorem AANZFTA – Zero* RCEP – Zero*

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





ADCG Memo No. 302-2023

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-879	"CYTIDINE-5' – MONOPHOSPHATE FREE ACID (20 KG)"	2934.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-880	"VC SODIUM ASCORBATE REGULAR (25 KG)"	2936.27.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-893	"SKINTACT® ELECTROSURGICAL NEUTRAL ELECTRODE"	9018.90.31	MFN – Zero
23-894	"SKINTACT® DEFIBRILLATION / MULTIFUNCTION ELECTRODES"	9018.90.31	MFN - Zero
23-925	"TRI-CALCIUM PHOSPHATE"	2835.26.00	MFN - Zero
23-929	"CITRIC ACID ANHYDROUS (25 KG)"	2918.14.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-979	"BAKEN REAL BACON CRISPS"	1602.49.91	Export Duty - Zero
23-980	"BAKEN BACON JAM"	2103.90.29	Export Duty - Zero

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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

AOCG Memo No. 302-2023



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BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
RECEIVED # 7877
BY: Alm 4:48
DATE & TIME: 11-29-23

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-100

09-44985

28 November 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
NOV 29 2023
BY: A. Libarios TIME: 8:59

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 11 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-777, 23-856, 23-871, 23-879, 23-880, 23-893, 23-894, 23-925, 23-929, 23-979, and 23-980, issued by this Commission on 28 November 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DEPUTY COMMISSIONER
IAS
RECEIVED
By: 11/30
Date: 11/30
Time: 4:00

BUREAU OF CUSTOMS
RECEIVED
BY: Alm
DATE: 11-30-23
10:21
IMPORT & ASSESSMENT SERVICE

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



20 NOV 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 3822.90.90 MFN - 1% ad valorem		23-777	
		3	DATE ISSUED
		28 November 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“FLUXANA® CEM”</p> <p>Based on the submitted certificate of analyses (comprising of certified values with corresponding degrees of uncertainty), method used to determine the values, safety data sheet, and photograph of the product submitted, subject article is a cement calibration set consisting of 23 pieces of 10-g amber bottles of Portland cement standard reference materials. Packed in a plastic case with a foam-cushioned interior, subject article is used as a calibration and control sample for x-ray fluorescence (XRF) analysis of raw meal, clinker, and cement in laboratories.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>	

5	REASONS FOR CLASSIFICATION
<p>Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, certified reference materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the certified reference materials of this heading are reference materials prepared for the calibration of an apparatus, the assessment of a measurement method or the assignment of values to a material. These reference materials may consist of, among others, materials, whether natural or synthetic, certain properties of which have been accurately determined (e.g., tensile strength, specific gravity). These reference materials must be accompanied by a certificate which indicates the values of the certified properties, the methods used to determine the values and the degree of certainty associated with each value, and the certifying authority.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3822.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION 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 <p style="text-align: center;">AHTN 2936.90.00</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. <p style="text-align: center;">23-856</p>
MFN - Zero	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
		3	DATE ISSUED <p style="text-align: center;">28 November 2023</p>										
4	DESCRIPTION OF GOOD <p style="text-align: center;">“VITAMIN PREMIX BEV 6066 MR2 NON-GMO (25 kg)”</p> <p>Based on the product composition, product data sheet, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a vitamin premix in the form of a pale yellow fine granular powder. It is composed of ascorbic acid, niacinamide, cyanocobalamin, cholecalciferol, pyridoxine hydrochloride, riboflavin, and maltodextrin (carrier). Packed in 25-kg aluminium foil bags in corrugated carton boxes, subject article is used in the production of powdered chocolate malt milk drink, as a vitamin source.</p>												
5	REASONS FOR CLASSIFICATION <p>Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, 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.
23-856	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0405.90.90 MFN - 1% ad valorem AANZFTA - Zero RCEP - Zero		23-871
		3	DATE ISSUED
			28 November 2023

4	DESCRIPTION OF GOOD
	“B900 BUTTER FLAVOUR (18 kg)”
	<p>Based on the product specifications, product declaration and process flow chart, packing list, and product analysis certificate submitted, subject article is a yellow concentrated butter paste with a rich buttery mouthfeel. It is made from anhydrous milk fat that has been extensively hydrolyzed (lipolyzed) to liberate fatty acids. Packed in 18-kg metallized polyester bags in cardboard boxes, subject article is used as a raw material in the manufacture of food and beverages.</p>

5	REASONS FOR CLASSIFICATION
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Heading 04.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, butter and other fats and oils derived from milk. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers fats and oils derived from milk (e.g., milkfat, butterfat and butteroil). This group further includes dehydrated butter and ghee (a kind of butter made most commonly from the milk of buffaloes or cows), as well as products consisting of a mixture of butter and small quantities of herbs, spices, flavourings, garlic, etc. (provided they retain the character of the products falling in this heading).

In view thereof, subject article is classified under AHTN 2022 subheading 0405.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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

MARILOU P. MENDOZA

Chairperson

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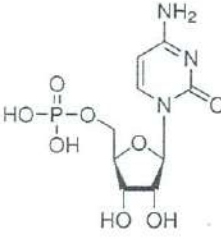
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2934.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-879
		3	DATE ISSUED
			28 November 2023

4	DESCRIPTION OF GOOD
	<p>“CYTIDINE-5'-MONOPHOSPHATE FREE ACID (20 kg)”</p> <p>Based on the product specifications, product composition, certificate of analysis, and production process flowchart submitted, subject article is pure cytidine-5'-monophosphate free acid in the form of white to off-white crystals or crystalline powder. Packed in 20-kg drums, subject article is used as an ingredient in the manufacture of infant, follow-on, and growing-up milk. It has the following chemical structure:</p> <div style="text-align: center;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2934.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></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 2936.27.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-880
		3	DATE ISSUED
			28 November 2023

4	DESCRIPTION OF GOOD
	“VC SODIUM ASCORBATE REGULAR (25 kg)”
	<p>Based on the product composition, certificate of analysis, product data sheet, manufacturing principle, and packing list submitted, subject article is pure sodium ascorbate (C₆H₇NaO₆) in the form of odorless white to slightly yellow crystals or crystalline powder. It is produced from the neutralization of L-ascorbic acid followed by isolation and drying. Packed in 25-kg containers, subject article is used as an ingredient in multivitamin and mono-vitamin preparations, and for the enrichment, standardization, or stabilization of dry foods, beverages, and feed preparations.</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 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 sodium ascorbate.</p> <p>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.</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 9018.90.31 MFN - Zero		23-893
		3	DATE ISSUED
			28 November 2023

4	DESCRIPTION OF GOOD
	“SKINTACT® ELECTROSURGICAL NEUTRAL ELECTRODE”
	<p>Based on the brochure, technical specifications, and declaration of product conformity submitted, subject article is a single-use, neutral electrode (grounding pad) designed for use with electrosurgical devices. It generally consists of a foam carrier material, aluminium conductive layer, polyacrylate adhesive, hydrogel, siliconized foil protective cover, and a cable with connector (optional). During surgery, the electrode is securely applied to the chosen skin area of the patient while the cable is connected to the electrosurgical device. Subject article comes in split or unsplit type and is available in adult, pediatric and neonatal sizes.</p>

5	REASONS FOR CLASSIFICATION
	<p>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 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-surgical apparatus. These utilise high-frequency electric currents, the needle, probe, etc., forming one of the electrodes.</p>

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 article is classified under AHTN 2022 subheading 9018.90.31, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.31 MFN - Zero		23-894
		3	DATE ISSUED
			28 November 2023

4	DESCRIPTION OF GOOD
	“SKINTACT® DEFIBRILLATION / MULTIFUNCTION ELECTRODES”
	<p>Based on the brochure, technical specifications, and declaration of product conformity submitted, subject articles are single-use, defibrillation electrodes (conductive pads) designed for use with defibrillator machines. These generally consist of an adhesive polyethylene (PE) foam carrier material, conductive material made of tin, adhesive hydrogel, siliconized polyethylene terephthalate (PET) foil protective cover, pull tab, and a cable with connector (optional). These are applied to a patient's upper body and are used to transfer energy or electrocardiogram (ECG) signals between the defibrillator and the patient. Subject articles come in sizes suitable for adults and children.</p>

5	REASONS FOR CLASSIFICATION
	<p>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 cardiac defibrillators for defibrillating the heart by the application of electric current.</p> <p>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.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 9018.90.31, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p>

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is 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 2835.26.00 MFN - Zero		23-925	
		3	DATE ISSUED
		28 November 2023	

4	DESCRIPTION OF GOOD
“TRI-CALCIUM PHOSPHATE”	
<p>Based on the product composition, manufacturing process flowchart, product data sheet, certificate of analysis, and packing list submitted, subject article is pure tri-calcium phosphate ($\text{Ca}_3\text{OH}(\text{PO}_4)_3$) in the form of a white, odourless powder. It is produced from the chemical reaction of phosphoric acid and lime wash, followed by separation (centrifuge/filter), drying, milling, and sieving. Packed in 25-kg paper bags, subject article is used as an anti-caking agent in the manufacture of powdered beverages.</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 28.35 of the AHTN 2022 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphates and polyphosphates are, among others, calcium phosphates.</p> <p>In view thereof, subject article, is classified under AHTN 2022 subheading 2835.26.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>Maile P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>	
<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2918.14.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-929
		3	DATE ISSUED
			28 November 2023

4	DESCRIPTION OF GOOD
	“CITRIC ACID ANHYDROUS (25 kg)”
	Based on the product specifications, ingredient statement, certificate of analysis, production process flowchart, and packing list submitted, subject article is pure citric acid anhydrous in the form of a granular to fine, colorless or white crystalline powder. Packed in 25-kg kraft paper bags with polyethylene in-liners, subject article is used as an acidulant in the manufacture of powdered beverages.

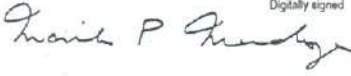
5	REASONS FOR CLASSIFICATION
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Note 1 (a) to Chapter 29 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds,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

Heading 29.18 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 covers 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 citric acid. Found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, etc.

In view thereof, the subject article is classified under AHTN 2022 subheading 2918.14.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

 MARILOU P. MENDOZA
 Chairperson

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



REPUBLIC 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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 1602.49.91 Export Duty - Zero		23-979
		3	DATE ISSUED
			28 November 2023

4	DESCRIPTION OF GOOD
	<p>“BAKEN REAL BACON CRISPS”</p> <p>Based on the ingredient declaration, product specifications, production process diagram, and photograph of the product submitted, subject articles are ready-to-eat baked crispy breaded bacon strips seasoned with herbs and spices. These are in the form of golden brown, slightly wavy, thin slices of pork belly coated with a thin layer of breading and seasoning, and with a moderately salty, smoky, and herby flavor. Subject articles are available in 100-g and 180-g resealable stand-up pouches.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 16.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) covers other prepared or preserved meat, meat offal, blood or insects. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all prepared or preserved meat, meat offal, blood or insects of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03). The heading further covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1602.49.91.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: right;"><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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.29 Export Duty - Zero		23-980
		3	DATE ISSUED
			28 November 2023

4	DESCRIPTION OF GOOD
	<p>“BAKEN BACON JAM”</p> <p>Based on the ingredient declaration, product specifications, production process flow diagram, product label, photograph of the product, and sample submitted, subject article is a shiny amber to dark-amber jam with bits of slightly soft to crispy bacon meat. It is composed of sugar, cured bacon, glucose syrup, onion, vinegar, cooking oil, coffee powder, citric acid, and potassium sorbate. It has a tangy aroma with a hint of smokiness and a blend of sweet, sour, and salty taste. Packed in a 130-g glass jar with a box sleeve, subject article is used as a condiment or relish.</p> <div style="text-align: center;">   </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.29.</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-right: 20%;"> <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>





AOCG Memo No. 303-2023

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

BOC-09-44989

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 : 04 December 2023

Forwarding the herein attached letter dated 24 October 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	Quantity
Diphtheria Antitoxin I.P. 10,000 IU Enzyme Refined Equine Immunoglobulins (Liquid) (IM/IV) Packaging: Glass vial x 10 ml (Box of 1's) Manufactured by: Premium Serums and Vaccines Pvt. Ltd. S. No. 345-1, 354-2A/1, At & Post Narayangaon, Near Champagne India, Tal-Junnar, Dist. PUNE-410 504, Maharashtra, India Storage Conditions: Store at temperatures between 2-8°C.	ADS-032	September 2024	200 vials



Gate 3, South Harbor, Port Area, Manila 1018

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The release of the donated pharmaceutical products, intended for patients, is on the condition that the products shall have:

1. 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

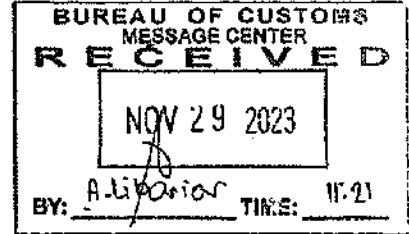


CLEARANCE LETTER

DA-44989

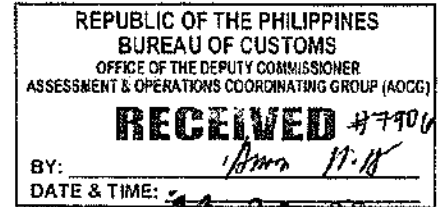
24 October 2023

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:



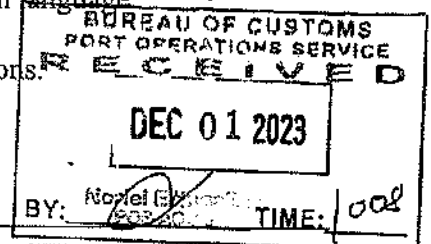
Please be informed that this Office recommends clearance for the release of the following products as donation by the United States Agency for International Development (USAID) – United States Embassy, 1201 Roxas Boulevard, 1000 Ermita, Manila to Department of Health (DOH)–Disease Prevention and Control Bureau (DPCB) located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
Diphtheria Antitoxin I.P. 10,000 IU Enzyme Refined Equine Immunoglobulins (Liquid) (IM/IV) Packaging: Glass vial x 10 ml (Box of 1's) Manufactured by: Premium Serums and Vaccines Pvt. Ltd. S. No. 345-1, 354-2A/1, At & Post Narayangaon, Near Champagne India, Tal-Junnar, Dist. PUNE-410 504, Maharashtra, India Storage conditions: Store at temperatures between 2-8°C.	ADS-032	September 2024	200 vials

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.



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

Trunk Line +63 2 657 1900
Website : www.fda.gov.ph

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



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29 NOV 2023

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AOCG Memo No. 303-2023 p. 4

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#101023659305
Date: 10 October 2023



20231009155231

cc: **Bienvenido Y. Rubio**
Commissioner, Bureau of Customs



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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AOCG Memo No. 304-2023

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MEMORANDUM

BOC-09-44994

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 RISE AGAINST HUNGER TO
VIVODEL CORPORATION

DATE : 04 December 2023

Forwarding the herein attached letter from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Ms. Maria Victoria Herrera, President, Vivodel Corporation recommending clearance for the release of the following donated food products from Rise Against Hunger to VIVODEL CORPORATION:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
18 October 2023	TEMU 2678116	A4231851222	Micro-Nutrient Powder (Nutritional Supplement)	9 pallets	18 May 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.



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Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



18 October 2023

MS. MARIA VICTORIA HERRERA
President
Vivodel Corporation
Unit 814 Cityland Pasong Tamo Tower,
2210 Chino Roces Avenue, Makati City

REP. BLC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY DIRECTOR GENERAL
ASST. DIR. - OPERATIONS COORDINATION GROUP (AOC)

09-44994

RECEIVED #7903

1-30-23

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
NOV 29 2023
BY: C. BUNYAVO TIME: 11:38

Dear Ms. Herrera:

Please be informed that this Office recommends the release of the following food products donated by Rise Against Hunger – 4801 Glenwood Avenue, Suite 200 Raleigh, North Carolina 27612 USA to **VIVODEL CORPORATION** located at Unit 814 Cityland Pasong Tamo Tower, 2210 Chino Roces Avenue, Makati City, Philippines:

Product Name	Quantity	Expiry Date
Micro-Nutrient Powder (Nutritional Supplement)	9 pallets	18 May 2025
Container Number TEMU 2678116	Seal Number A4231851222	

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: 20231013095111
Amount: P/P 510
OR Number: 101323661479
Date: 13 Oct 2023

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE
RECEIVED
DEC 01 2023
BY: Noriel B. Angalla
TIME: 1:06

Civic Drive, Filiinvest 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



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29 NOV 2023



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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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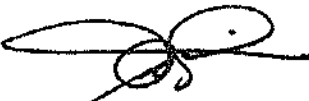
AOCG Memo No. 305-2023

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BOC-09-44997

MEMORANDUM

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

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

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

DATE : 04 December 2023

Forwarding the herein attached letter dated 14 November 2023 from Engr. Ana Trinidad F. Rivera, Director IV, Center for Cosmetics and Household/Urban Hazardous Substances Regulation and Research, FDA, addressed to Rebecca J. Fuellos, Head and Chief of Programs, CI-Philippines, Inc. interposing no objection to the release of the donated cosmetic products from Children International- USA to CI-Philippines, Inc.:

Product Description	BL Number	Quantity
Bars of soap (unwrapped, 1.75 oz. soap)	BL NAM6456945	384,000

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

1. the products shall have been inspected and cleared by a representative from FDA – Customs Liaison Unit;
2. the products shall not be for sale or commercially distributed in the market.
3. FDA shall not be held liable for any damage, injury, illness, or cause death that may result from the usage and consumption of the donated cosmetic products; and
4. the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.



Gate 3, South Harbor, Port Area, Manila 1018

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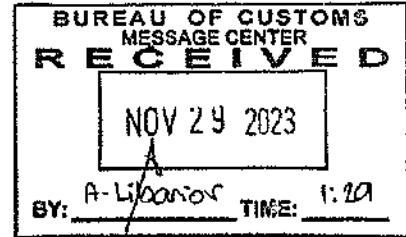


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

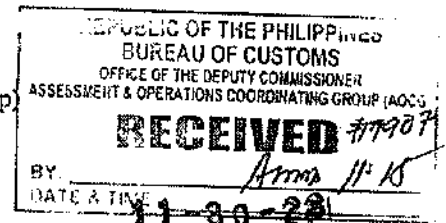


14 November 2023

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



Subject: 384,000 Bars of soap (unwrapped, 1.75 oz. soap)
BL NAM6456945



Dear Ms. Fuellos,

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

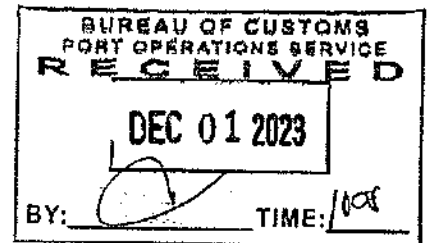
This is with the condition that:

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

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

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

For inspection schedule, please email oddgfron@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




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www.fda.gov.ph
0754873204

AOCG Memo No. 305-2023 p.3

By Authority of the Director General:


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

O.R. No.: 102723667765
Amount: Php 510 00
Date: 27 September 2023
DTN: 20231026164109
mm:EHG

cc: DR. ANNA MARIE CELINA G. GARFIN, MEd
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



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

ACCG Memo No. 306-2023

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

BOC-09-45000

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. (ADFI)

DATE : 04 December 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
06 November 2023	YMMU 6601006	UL-7842566	FMSC MEAL 01-2 Manna Pack Rice (36-375g bags)	1,260 boxes	Earliest of which is July 2026
06 November 2023	MEDU 7034730	UL-0819013	FMSC MEAL 01-2 Manna Pack Rice (36-375g bags)	1,260 boxes	Earliest of which is July 2026
06 November 2023	SEGU 4254471	UL-1090978	FMSC MEAL 01-6 Manna Pack Rice (36-370g bags)	1,260 boxes	Earliest of which is September 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;



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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



06 November 2023

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

RECEIVED
BUREAU OF CUSTOMS
THE DEPUTY COMMISSIONER
RATIONAL COORDINATING GROUP (AOCG)
#7961
BY: *Amor 11:18*
DATE: *11-30-23*

09-45000

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
NOV 29 2023
BY: *G. BLANCO* TIME: *11:44*

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 (36-375g bags)	1,260 boxes	Earliest of which is July 2026
Container Number YMMU 6601006		Seal Number UL-7842566

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,

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

RSN: 20231020080747
Amount: P#P 510
OR Number: 42009
Date: 23 Oct 2023
Impr/isa

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE
RECEIVED
DEC 01 2023
BY: *Noriel E. Ungalla*
POS-AOCG TIME: *008*

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

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



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9 NOV 2023



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



06 November 2023

ASSESSMENT REPORT
BY: *[Signature]*
DATE: 11-30-23

09-45001

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

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
NOV 29 2023
BY: G. BANCAD TIME: 1:45

Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court Apple Valley MN 55124 US to **ASSISI DEVELOPMENT FOUNDATION** located at 5/F Units 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605 Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-6 Manna Pack Rice (36-370g bags)	1,260 boxes	Earliest of which is September 2026
Container Number SEGU 4254471		Seal Number UL-1090978

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
OIC, Bureau of Customs
CAROLYN P. CUSTODIO
Regional Supervisor, NCR

RSN: 20231018162949
Amount: PHP 510
OR Number: 41001
Date: 23 Oct 2023
hmr/fda

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE
RECEIVED
DEC 01 2023
BY: Norfel E. Angalla
ROS-AOCG TIME: 1:00

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29 NOV 2023



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



06 November 2023

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

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
PORT OPERATIONS COORDINATING GROUP (AOCG)
RECEIVED #7902
BY: *Ms. M*
TIME: 10:30-23

09-45002

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
NOV 29 2023
BY: *S. B. M. M.* TIME: 11:43

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 (36-375g bags)	1,260 boxes	Earliest of which is July 2026
Container Number MEDU 7034730	Seal Number UL-0819013	

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,

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

RSN: 20231018163147
Amount: P/₱ 510
OR Number: 44000
Date: 23 Oct 2023
hmu/shn

BUREAU OF CUSTOMS
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RECEIVED
DEC 01 2023
BY: *Noriel B. Ungalla*
Pos-AOCG TIME: 1008

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29 NOV 2023



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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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BOC-09-44993

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 : 04 December 2023

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

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
16 October 2023	MSDU 7600521	UL-0819018	Donated Foodstuff-FMSC Meal01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is September 2026
19 October 2023	MSMU 6562043	UL-0819007	Manna Pack Rice – Fortified rice Soy Meal Package	1,260 boxes	September 2026
06 November 2023	TRHU 5981520	UL-0819023	Donated Foodstuff-FMSC Meal01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy	1,260 boxes	Earliest of which is September 2026



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			protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)		
09 November 2023	TGHU 8802930	UL-0819033	Donated Foodstuff-FMSC Meal01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is October 2026

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/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



16 October 2023

MR. EDGARDO STA. ANA
ICMFI Logistics Manager
International Care Ministries Foundation, Inc.
ICM Building, Lizares Avenue,
Brgy. 39, Bacolod City

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

RECEIVED #789

BY: *[Signature]*
DATE: 11-30-20

BUREAU OF CUSTOMS
MESSAGE CENTER

RECEIVED

NOV 29 2023

BY: G. ALONSO TIME: 11:40

09-44993

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
Donated Foodstuff – FMSC Meal 01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is September 2026
Container Number MSDU 7600521	Seal Number UL-0819018	

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

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

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

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

Very truly yours,

[Signature]
PILAR MARILYN M. PAGAYUNAN
Director IV

Center for Food Regulation and Research

cc: ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV, Bureau of International Health Cooperation
BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
CAROLYN P. CUSTODIO
Regional Supervisor, NCR

RSN: 2023101160250
Amount: PhP 510
OR Number: 29000
Date: 12 October 2023

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE

RECEIVED

DEC 01 2023

BY: Noriel E. Ingalla
POS-AOCG TIME: 10:06

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Fax +63 2 807 0751

Email: info@fda.gov.ph



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29 NOV 2023

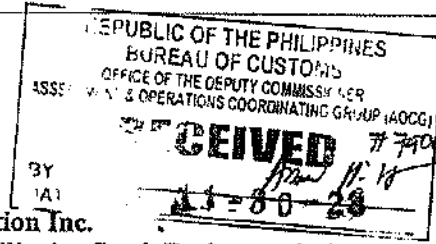


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



19 October 2023

MR. EDGARDO STA. ANA
Logistics Director
International Care Ministries Foundation Inc.
W-1701-1708, 1709, 1710 17th Floor, Philippine Stock Exchange, Ortigas Center, Pasig City.



09-44992

Dear Mr. Sta. Ana:

Please be informed that this Office hereby recommends clearance for the release of the following food products donated by **Feed My Starving Children** with Headquarters Address located at 401 93rd Avenue, Coon Rapids, MN 55433 USA to **International Care Ministries Foundation Inc.** with office address located at Unit W-1701-1708, 1709, 1710 17th Floor, Philippine Stock Exchange, Ortigas Center, Pasig City.

Product	Quantity	Expiry Date
Manna Pack Rice – Fortified Rice and Soy Meal Package	1, 260 Boxes	September, 2026
Container Van No. MSMU656204-3 Seal No. UL-0819007		

The release of said donated food products are on the condition the said products shall have been inspected and cleared by a representative from the Food and Drug Administration –FDA-Customs Liaison Unit.

This clearance shall be only for the RELEASE of the products from the Bureau of Customs and shall not construed as an authorization for its distribution, sale, offer for sale 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 tariff rules and customs regulations.

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

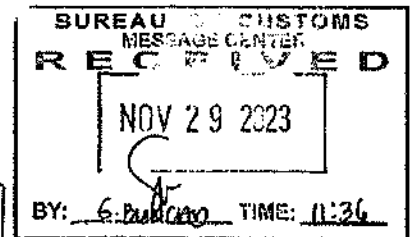
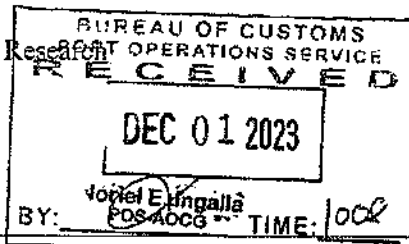
Very truly yours,

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

ANNA MARIE CELINAG. GARAFIN, MD. MM
Director IV, Bureau of International Health Cooperation

COMMISSIONER BIENVENIDO Y. RUBIO
OIC, Bureau of Customs

CAROLYN P. CUSTODIO
Regional Supervisor, NCR



ASN
Amount
DR No.
DR date
#/lea

20230927162833
P 510
LBP
02 October 2023

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

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Website : www.fda.gov.ph

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Email : info@fda.gov.ph



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29 NOV 2023



Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



06 November 2023

MR. EDGARDO STA. ANA
ICMFI Logistics Manager
International Care Ministries Foundation, Inc.
ICM Building, Lizares Avenue,
Brgy. 39, Bacolod City

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

RECEIVED #783
11-30-23

BUREAU OF CUSTOMS
MESSAGE CENTER

RECEIVED
NOV 29 2023

BY: C. BUNYARD TIME: 11:41

09-44998

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
Donated Foodstuff – FMSC Meal 01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is September 2026
Container Number TRHU 5981520	Seal Number UL-0819023	

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, MPM
OIC-Director IV, Bureau of International Health Cooperation
BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
CAROLYN P. CUSTODIO
Regional Supervisor, NCR

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE

RECEIVED

DEC 01 2023

BY: Noriel E. Argalla
FOS-AOCG TIME: 1:00

RSN: 20231019164808
Amount: PHP 510
QR Number: 30000
Date: 20 Oct 2023
Hour/Min

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

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Website : www.fda.gov.ph

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Email : info@fda.gov.ph



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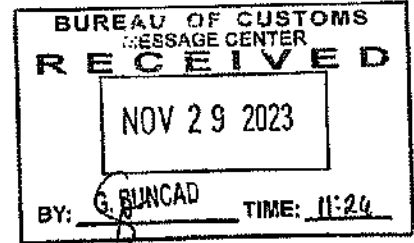
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



09 November 2023

09-44988

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



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is October 2026
Container Number TGHU 8802930	Seal Number UL-0819033	

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

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

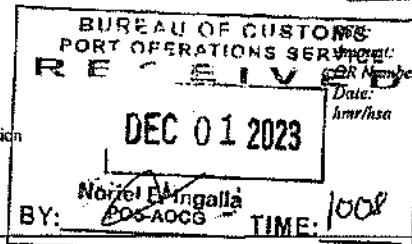
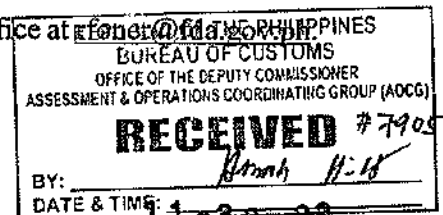
This clearance is without prejudice to existing tariff rules and customs regulations.

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

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
ARNOLD G. ALINDADA, Dr.HCM, MPH, RMT
Director II, SLC, Region IV-A, IV-B, V & NCR



20231026164927
PAP 510
10000
27 Oct 2023

Civic Drive, Fillinvest 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



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29 NOV 2023



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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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AOCG Memo No. 308-2023

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BOC-09-44996

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 : 04 December 2023

Forwarding the herein attached letter dated 14 November 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
13 October 2023	MY-23-OUT-025	Body Soap (100g) Toothpaste (50g) Laundry Soap (220g)	14,400 pcs. 4,800 pcs. 6,000 pcs. (1,200 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;



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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.



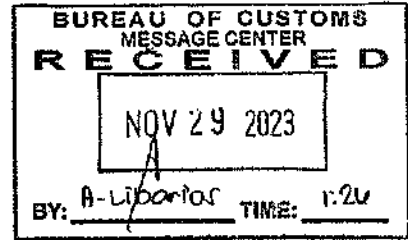


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

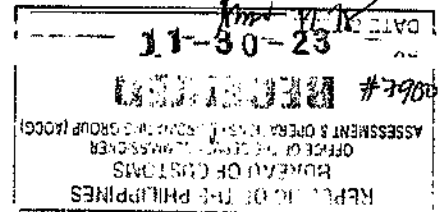


14 November 2023

GWENDOLYN PANG
Secretary General
PHILIPPINE RED CROSS
No. 37 EDSA corner Boni Ave., Mandaluyong City



Subject: 1,200 cartons Hygiene Parcels
contains: 14,400 pcs. Body Soap 100g;
4,800 pcs. Toothpaste 50g;
6,000 pcs. Laundry Soap 220g
Invoice No.: MY-23-OUT-025
Date: 13 October 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.

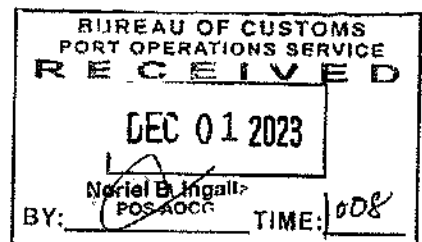
This is with the condition that:

- 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 oddgfrco@fda.gov.ph



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29 NOV 2023

AOCG Memo No. 308-2023

p. 4

By Authority of the Director General:


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

O.R. No.: 102623666939
Amount: Pbp 510 00
Date: 26 October 2023
DTN: 20231025162637
mm: FHG

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



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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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AOCG Memo No. 309-2023

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BOC-09-44990

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. (COHPI)

DATE : 04 December 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, COHPI, recommending clearance for the release of the following donated food products from Convoy of Hope to COHPI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
20 October 2023	MSMU 4216062	UL-6560521	Fortified Rice & Soy Protein Meal	1,320 cases	February 2025
06 November 2023	CLHU 4744487	UL-0893404	Fortified Rice & Soy Protein Meal	1,260 cases	November 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.



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

For information and appropriate action.





20 October 2023

RECEIVED # 7899 09-44990
BY: *Athen*
DATE & TIME: 11-30-23

MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance
Convoy of Hope Philippines, Inc.
1924, Taft Avenue corner Bernabe Street,
Brgy. 044, Pasay City

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
NOV 29 2023
BY: G. BUCAD TIME: 11:22

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	February 2025
Container Number MSMU 4216062	Seal Number UL-6560521	

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,

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

cc: ANNA MARIE CELINA G. GARFIN, MD, MPH
OIC-Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
CAROLYN P. CUSTODIO
Regional Supervisor, NCR

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE
RECEIVED
DEC 01 2023
BY: *[Signature]* TIME: 002

RSN: 20230929082049
Amount: P 510
OR Number: 31500
Date: 29 September 2023
kmr/hsa





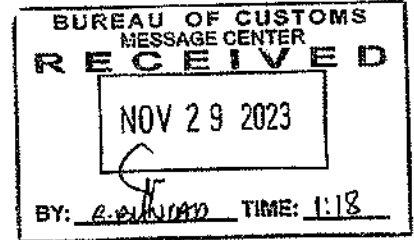
Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



06 November 2023

09-44999

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	November 2025
Container Number CLHU 4744487		Seal Number UL-0893404

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.

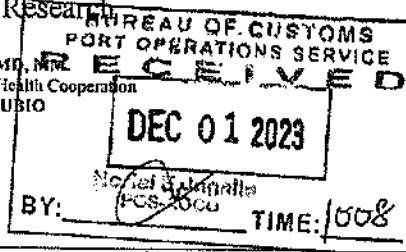
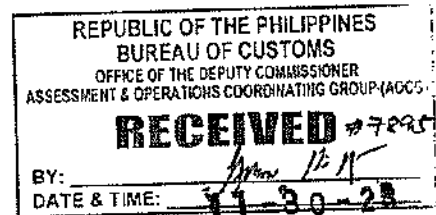
For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M. PAGAYUNAN
Director IV

Center for Food Regulation and Research

cc: ANNA MARIE CELINA G. GARFIN, MD, MPH
OIC-Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
CAROLYN P. CUSTODIO
Regional Supervisor, NCR



RSN: 20231025143559
Amount: P 510
OR Number: 32400
Date: 26 Oct 2023
hmr/fusa

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



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AOCG Memo No. 310-2023

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MEMORANDUM

BOC-09-44991

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 ORPHAN GRAIN TRAIN, INC. TO
NEW FAITH FAMILY CHILDREN'S HOME FOUNDATION, INC.

DATE : 04 December 2023

Forwarding the herein attached letter from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Isagani V. Dinoy, Chairman, New Faith Family Children's Home Foundation, Inc., recommending clearance for the release of donated food products from Orphan Grain Train, Inc. to NEW FAITH FAMILY CHILDREN'S HOME FOUNDATION, INC.

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
20 October 2023	CSLU 6221526	UL-1090966	Processed Rice Meals	1,260 boxes	August 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 product 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 product; and
4. the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.



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Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



20 October 2023

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
RECEIVED #723 09-44991
BY: *Ann MA*
DATE: 11-30-23

MR. ISAGANI V. DINOY
Chairman
New Faith Family Children's Home
Foundation, Inc.
Lot 3 Block 2, #3.5 Sitio Dilain, Brgy. San Juan,
Valley Golf, Cainta, Rizal

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
NOV 29 2023
BY: G. BUACAD TIME: 11:31

Dear Mr. Dinoy:

Please be informed that this Office recommends the release of the following food products donated by Orphan Grain Train, Inc. – 601 West Phillip Avenue, Norfolk, Nebraska 68701 USA to NEW FAITH FAMILY CHILDREN'S HOME FOUNDATION, INC. located at Lot 3 Block 2, #3.5 Sitio Dilain, Brgy. San Juan, Valley Golf, Cainta, Rizal, Philippines:

Product Name	Quantity	Expiry Date
Processed Rice Meals	1,260 boxes	August 2026
Container Number CSLU 622152-6		Seal Number UL-1090966

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

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE
RECEIVED
DEC 01 2023
BY: *Noriel E. Ingalla*
POS: AOCG TIME: 1:08

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: 20231013172604
Amount: P 510
OR Number: 68600
Date: 16 October 2023
hmr/lisa

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



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AOCG Memo No. 312-2023

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

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

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

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

DATE : 07 December 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 01 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-427	"SERES 5 (2WD) PHEV"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem*
23-556	"TIFFANY BREAK® DOUBLE TREATS"	1905.32.20	MFN – 15% ad valorem
23-762	"PHIBROMAXX®"	3808.94.90	MFN – 3% ad valorem
23-884	"DPS® 50RD DRIED PORCINE SOLUBLE – POWDER"	2309.90.20	MFN - Zero
23-899	"DXN® PINEAPPLE JAM"	2007.99.20	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 15% ad valorem* RCEP – Zero*

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





AOCG Memo No. 312-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-901	"DXN® GANOZHI PLUS SHAMPOO"	3305.10.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem RCEP – Zero*
23-902	"DXN ALOE. V FACIAL SCRUB (75 G)"	3401.30.00	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-903	"DXN® OOCHA TRANS SOAP"	3401.11.50	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem RCEP – 7% ad valorem*

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

For information, guidance and strict compliance.

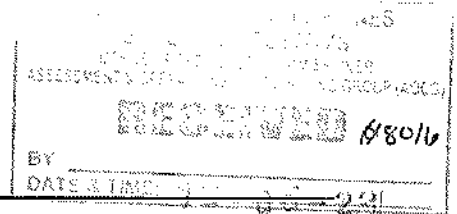
CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 312-2023 p. 3



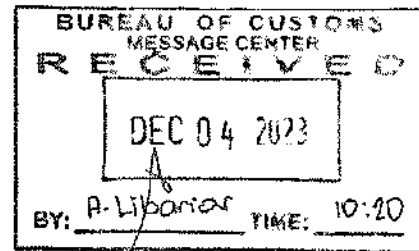
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-102

0A-45145

01 December 2023

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-427, 23-556, 23-762, 23-884, 23-899, 23-901, 23-902 and 23-903, issued by this Commission on 01 December 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

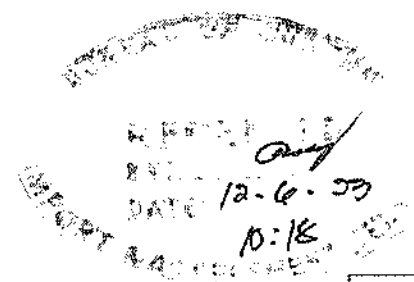
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

12/6
1:10

Encl: As stated

cc: The Secretary
Department of Finance
Manila



04 DEC 2023



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem		23-427
		3	DATE ISSUED
			01 December 2023

4	DESCRIPTION OF GOOD										
	“SERES 5 (2WD) PHEV”										
	<p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), two-wheel drive sports utility vehicle (SUV). It uses an electric motor (permanent magnet synchronous motor) as the sole means of propulsion. It is also fitted with a gasoline engine for generating electricity for charging the battery pack, extending its range without needing to charge externally. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Battery Type / Capacity (kWh)</td> <td>Ternary Lithium battery / 40</td> </tr> <tr> <td>Maximum Motor Power (kW)</td> <td>220</td> </tr> <tr> <td>Maximum Motor Torque (N·m)</td> <td>420</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 persons</td> </tr> </table>	Battery Type / Capacity (kWh)	Ternary Lithium battery / 40	Maximum Motor Power (kW)	220	Maximum Motor Torque (N·m)	420	Overall Dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620	Seating Capacity	5 persons
Battery Type / Capacity (kWh)	Ternary Lithium battery / 40										
Maximum Motor Power (kW)	220										
Maximum Motor Torque (N·m)	420										
Overall Dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620										
Seating Capacity	5 persons										

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero, ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p 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 1905.32.20 MFN - 15% ad valorem		23-556
		3	DATE ISSUED
			01 December 2023

4	DESCRIPTION OF GOOD
	“TIFFANY BREAK® DOUBLE TREATS”
	<p>Based on the product composition, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article consists of assorted square (Tiffany Breaktime™) and round (Tiffany Breaksta™) chocolate-covered and -filled crunchy wafers. The milk chocolate coating and filling is made of sugar, cocoa ingredients, cow's milk ingredients, non-hydrogenated vegetable fat, emulsifiers from plant origin, and artificial flavour, while the wafer is made of wheat flour, non-hydrogenated and fully hydrogenated vegetable oils, sugar, dextrose, cocoa ingredients, cow's milk ingredients, emulsifiers from plant origin, raising agent, salt, and artificial flavour. Subject article is packed in 286-g resealable bags containing 22 individually-wrapped Tiffany Breaktime™ and Tiffany Breaksta™.</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 the heading includes waffles and wafers, which are light fine bakers' wares baked between patterned metal plates. This category also includes thin waffle products, which may be rolled, waffles consisting of a tasty filling sandwiched between two or more layers of thin waffle pastry, and products made by extruding waffle dough through a special machine (ice cream cornets, for example). Waffles may also be chocolate covered. Wafers are products similar to waffles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.32.20, with a Most Favoured Nation (MFN) rate of duty of 15% 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 3808.94.90 MFN - 3% ad valorem		23-762
		3	DATE ISSUED
			01 December 2023

4	DESCRIPTION OF GOOD
	"PHIBROMAXX®"
	<p>Based on the certificate of analysis, composition and information on ingredients, and technical data and safety data sheets submitted, subject article is a monensin sodium-based antimicrobial preparation in the form of a fine, white to slightly yellow powder. It is used to control bacterial contamination during alcoholic fermentation. Packed in 10-kg drums containing 100 pieces of 100-g bags, subject article is pre-dissolved in alcohol prior to adding to the substratum to be treated, at a recommended dosage of 3 to 5 ppm of the total fermented volume.</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, among others, when they have the character of preparations, whatever the presentation (e.g., as liquids, washes or powders). These preparations consist of suspensions or dispersions of the active product in water or in other liquids (e.g., a dispersion of DDT (ISO) (clofenotane (INN), (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) in water), or of other mixtures. Solutions of active products in solvents other than water are also included here (e.g., solutions of pyrethrum extract (other than standardised pyrethrum extract), or copper naphthenate in a mineral oil).</p> <p>Furthermore, the products of heading 38.08 include disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.</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.</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		23-884
		3	DATE ISSUED
			01 December 2023

4	DESCRIPTION OF GOOD
	“DPS® 50RD DRIED PORCINE SOLUBLE - POWDER”
	<p>Based on the product specifications, manufacturing process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of analysis, and product label submitted, subject article is a feed premix in the form of a light-yellowish tan powder containing 49% (minimum) crude protein. It is produced by drying, cooling, and grinding the mixture of soybean flour and concentrated liquid derived from the processing of porcine mucosa and small intestines. Packed in 25-kg bags with poly liners, subject article is to be added to complete animal feeds at different dosages, as a source of protein.</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. Although, qualitatively, these preparations have much the same composition as complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</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>





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 2007.99.20</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - 15% ad valorem RCEP - Zero</p>	<p style="text-align: center;">23-899</p> <td data-bbox="1082 577 1505 620">3 DATE ISSUED</td>	3 DATE ISSUED
01 December 2023		

4 | DESCRIPTION OF GOOD

“DXN® PINEAPPLE JAM”

Based on the product specifications, ingredients declaration, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a dark yellow semi-solid jam with a pineapple taste. It is produced by mixing and cooking ground fresh pineapple with sugar, water, pectin, citric acid, and Ganoderma mycelium. Packed in 400-g bottles, subject article is spread directly on breads or biscuits. It is also suitable for making tarts, puddings, and cakes.

5 | REASONS FOR CLASSIFICATION

Note 5 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

Heading 20.07 of the AHTN 2022 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that jams are made by cooking whole fruit or fruit pulp or certain vegetables (e.g., marrows, aubergines) or other products (e.g., ginger, rose petals) with sugar in approximately equal proportions. When cool they are of moderately firm consistency and contain pieces of the fruit.

In view thereof, subject article is classified under AHTN 2022 subheading 2007.99.20, 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.
23-899	

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)	15	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 3305.10.90		23-901
	MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - 5% ad valorem RCEP - Zero	3	DATE ISSUED
			01 December 2023

4	DESCRIPTION OF GOOD
	“DXN® GANOZHI PLUS SHAMPOO”
	<p>Based on the product specifications, ingredients declaration, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a hair shampoo in the form of a dark-brown liquid concentrate. It is composed of aqua, cocamidopropyl betaine, sodium cocoamphoacetate, lanolin, acrylates copolymer, glycerin, cocamide diethanolamine (DEA), fragrance, guar hydroxypropyltrimonium chloride, panthenol, and <i>Ganoderma lucidum</i> (mushroom) extract. Packed in 250-mL bottles, subject article is applied to wet hair, lathered, and then rinsed off with water.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations for use on the hair. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, shampoos, containing soap or other organic surface-active agents, and other shampoos. All these shampoos may contain subsidiary pharmaceutical or disinfectant constituents, even if they have therapeutic or prophylactic properties.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3305.10.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

<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)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed
MARILOU P. MENDOZA
 Chairperson

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AOCG Memo No. 312-2023 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 3401.30.00		23-902
	MFN - 10% ad valorem AANZFTA - Zero AHKFTA - 4% ad valorem AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - 5% ad valorem AKFTA - Zero	3	DATE ISSUED
			01 December 2023

4 DESCRIPTION OF GOOD

“DXN ALOE. V FACIAL SCRUB (75 g)”

Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is a facial scrub in the form of a white cream with green beads. It is formulated with aqua, surface-active agents (ceteareth-20, ceteareth-12, glyceryl stearate and olive oil PEG-7 esters), *Aloe barbadensis* extract, and *Macadamia intergrifolia* seed oil, among others. Packed in a 75-gram tube placed in a carton box, subject article provides deep-pore cleansing to remove dull, lifeless surface cells and other impurities.

5 REASONS FOR CLASSIFICATION

Heading 34.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part includes preparations for washing the skin, in which the active component consists wholly or partly of synthetic organic surface-active agents (which may contain soap in any proportion), provided they are in the form of liquid or cream and put up for retail sale.

In view thereof, subject article is classified under AHTN 2022 subheading 3401.30.00, 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:



<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)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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REPUBLIC 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 3401.11.50</p> <p>MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 5% ad valorem AJCEPA - Zero AKFTA - 5% ad valorem RCEP - 7% ad valorem</p>			23-903
		3	DATE ISSUED
		01 December 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN® OOCHA TRANS SOAP”</p> <p>Based on the product specifications, ingredients declaration, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a transparent light-brown bar soap composed of sodium stearate, sodium laurate, propylene glycol, aqua, capryl glucoside, palm kernel/coco glucoside, glycerin, sorbitol, sucrose, sodium chloride, fragrance, and <i>Camellia sinensis</i> leaf powder. Packed in 120-g individual boxes, subject article is to be lathered and applied to the desired body part before rinsing off with water.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 34.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, soap. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that soap is an alkaline salt (inorganic or organic) formed from a fatty acid or a mixture of fatty acids containing at least eight carbon atoms. In practice, part of the fatty acids may be replaced by rosin acids. The heading covers only soap soluble in water, that is to say true soap. Soaps form a class of anionic surface-active agents, with an alkaline reaction, which lather abundantly in aqueous solutions. This part covers in particular, toilet soaps frequently coloured and perfumed, which include floating soaps and deodorant soaps, as well as glycerin soaps, shaving soaps, medicated soaps and certain disinfectant or abrasive soaps.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3401.11.50, 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>	

<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)	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
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

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

AOCG Memo No. 313-2023

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

MEMORANDUM

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

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

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

DATE : 04 December 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 30 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-742	"NISSAN TOWNSTAR EV, MODEL: eXFK-N"	8704.60.29.900	MFN - Zero
23-759	"DRAGER VAPOR® 2000"	9018.90.31	MFN - Zero
23-760	"DRAGER D-VAPOR® 3000"	9018.90.31	MFN - Zero

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018
+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

AOCG Memo No. 313-2023 p. 2



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-45050

TCOC Ref. No. 23-101

30 November 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-742, 23-759, and 23-760, issued by this Commission on 30 November 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



30 NOV 2023



AOCG Memo No. 313-2023 p. 3


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.60.29.900 MFN - Zero		23-742
		3	DATE ISSUED
			30 November 2023

4	DESCRIPTION OF GOOD												
	“NISSAN TOWNSTAR EV, MODEL: eXFK-N”												
	<p>Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a completely built-up (CBU) plug-in electric cargo van. It is equipped with an electric motor which is its sole means of propulsion. Having a rear cabin with a cargo volume of 4.3 m³, subject article has the following specifications:</p>												
	<table border="1" style="width: 60%;"> <tr> <td>Battery Type and Capacity</td> <td>Lithium-ion, 45 kWh</td> </tr> <tr> <td>Maximum Power (kW)</td> <td>90</td> </tr> <tr> <td>Maximum Torque (Nm)</td> <td>245</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,910 x 2,159 x 1,854</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,485</td> </tr> <tr> <td>Seating Capacity</td> <td>2 or 3 persons</td> </tr> </table>	Battery Type and Capacity	Lithium-ion, 45 kWh	Maximum Power (kW)	90	Maximum Torque (Nm)	245	Overall Dimension (LxWxH) (mm)	4,910 x 2,159 x 1,854	Gross Vehicle Weight (kg)	2,485	Seating Capacity	2 or 3 persons
Battery Type and Capacity	Lithium-ion, 45 kWh												
Maximum Power (kW)	90												
Maximum Torque (Nm)	245												
Overall Dimension (LxWxH) (mm)	4,910 x 2,159 x 1,854												
Gross Vehicle Weight (kg)	2,485												
Seating Capacity	2 or 3 persons												
													

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, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.).</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.</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 9018.90.31 MFN - Zero		23-759
		3	DATE ISSUED
			30 November 2023

4	DESCRIPTION OF GOOD
	“DRÄGER VAPOR® 2000”
	<p>Based on the brochure and technical specifications submitted, subject article is a standard medical vaporizer used in conjunction with a compatible anesthesia machine. It is designed to vaporize sevoflurane, isoflurane, and halothane anesthetic agents at operating temperatures of 10°C to 40°C. Subject article features a colour-coded bayonet cap for easy opening and visual identification of locking status, a blue mark at the back of the viewing glass for improved readability of the agent filling level, and an auto exclusion mounting system to ensure patient safety by preventing the use of two vaporizers simultaneously.</p>
	


5	REASONS FOR CLASSIFICATION
	<p>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. This group includes, among others, anaesthetic apparatus and instruments (face masks, face-piece harness, intratracheal tubes, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.90.31, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <i>Marilou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>

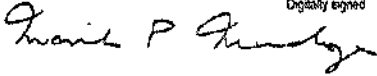


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 9018.90.31 MFN - Zero		23-760
		3	DATE ISSUED
			30 November 2023

4	DESCRIPTION OF GOOD
	“DRÄGER D-VAPOR® 3000”
	<p>Based on the brochure and technical specifications submitted, subject article is a heated, calibrated medical vaporizer used in conjunction with a compatible anesthesia machine. It is designed to vaporize desflurane anesthetic agent at operating temperatures of 18°C to 30°C. Subject article features integrated illumination for the control dial and filling level indicators, making it ideal for use under dimmed-light conditions during surgeries and other medical procedures.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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. This group includes, among others, anaesthetic apparatus and instruments (face masks, face-piece harness, intratracheal tubes, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.90.31, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p 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>



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AOCG Memo No. 314-2023

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

MEMORANDUM

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

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

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

DATE : 14 December 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 06 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-428	"SERES 5 (4WD) PHEV"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem
*Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 314-2023 p.2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-45216

TCOC Ref. No. 23-103

06 December 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 23-428, issued by this Commission on 06 December 2023. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: *As stated*
cc: *The Secretary*
Department of Finance
Manila

48112
Jan 2:02
2023

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BY: *G. BUREAU* TIME: *9:01*

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11:00

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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

BUREAU OF CUSTOMS
DATE: *12-12-23*
10:24
IMPORT & ASSESSMENT



07 DEC 2023



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AOCG Memo No. 314-2023 p. 3


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem</p>		23-428	
		3	DATE ISSUED
		06 December 2023	

4	DESCRIPTION OF GOOD										
<p align="center">"SERES 5 (4WD) PHEV"</p> <p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), four-wheel drive sports utility vehicle (SUV). It uses an electric motor (permanent magnet synchronous motor) as the sole means of propulsion. It is also fitted with a gasoline engine for generating electricity for charging the battery pack, extending its range without needing to charge externally. Subject article has the following specifications:</p> <table border="1"> <tr> <td>Battery Type / Capacity (kWh)</td> <td>Ternary Lithium battery / 40</td> </tr> <tr> <td>Maximum Motor Power (kW)</td> <td>430</td> </tr> <tr> <td>Maximum Motor Torque (N·m)</td> <td>940</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 persons</td> </tr> </table> 		Battery Type / Capacity (kWh)	Ternary Lithium battery / 40	Maximum Motor Power (kW)	430	Maximum Motor Torque (N·m)	940	Overall Dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620	Seating Capacity	5 persons
Battery Type / Capacity (kWh)	Ternary Lithium battery / 40										
Maximum Motor Power (kW)	430										
Maximum Motor Torque (N·m)	940										
Overall Dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620										
Seating Capacity	5 persons										

5	REASONS FOR CLASSIFICATION
<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





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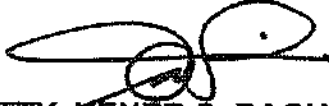
AOCG Memo No. 315-2023

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

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

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

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

DATE : 14 December 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 07 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-849	"L-LYSINE HYDROCHLORIDE – POWDER"	2922.41.00	MFN – Zero ACFTA – Zero* RCEP – Zero*

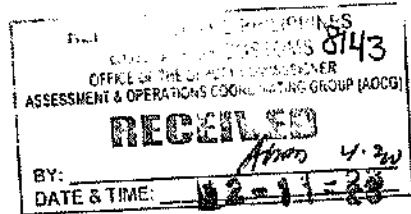
***Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)**

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 315-2023 p.2



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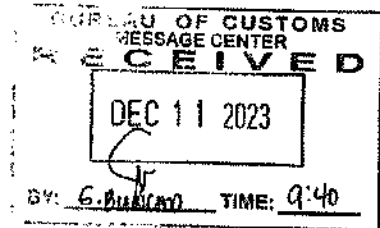
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-104

07 December 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 23-849, issued by this Commission on 07 December 2023. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

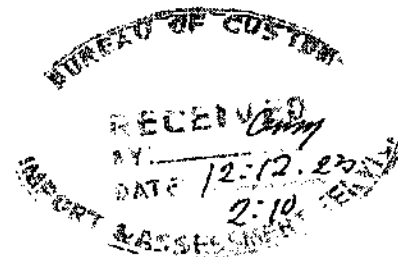
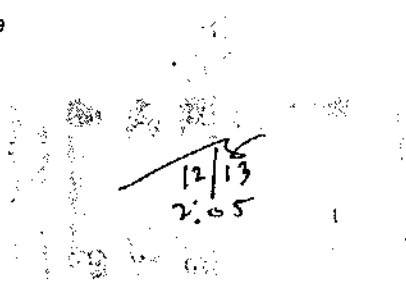
Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



11 DEC 2023



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2922.41.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-849
		3	DATE ISSUED
			07 December 2023

4	DESCRIPTION OF GOOD
	<p>"L-LYSINE HYDROCHLORIDE - POWDER"</p> <p>Based on the product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product label, and photograph of the product submitted, subject article is pure feed-grade L-Lysine hydrochloride (C₆H₁₄N₂O₂·HCl), an amino acid, in the form of an odourless, white to almost white crystalline powder. Packed in 25-kg bags, subject article is added to animal feeds to supplement the needed lysine in low lysine grain and cereal diets, to improve animal carcass quality and growth.</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 29.22 of the AHTN 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes amino-acids and their esters; salts thereof. These compounds contain one or more carboxylic acid functions and one or more amine functions. Anhydrides, halides, peroxides and peroxyacids of carboxylic acids are regarded as acid functions. The amino-acids classified under this heading with their esters, salts and substitution derivatives include, among others, lysine (diamino-n-hexanoic acid)*. Colourless crystals. A cleavage product of silk gum and other proteins.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2922.41.00, 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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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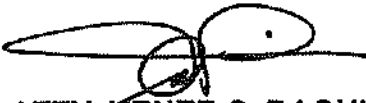
REPUBLIC OF THE PHILIPPINES
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BUREAU OF CUSTOMS

AOCG Memo No. 316-2023

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MEMORANDUM

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

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

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

DATE : 14 December 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 11 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-670	"NIELSEN PERSONAL METER NPM-1"	8543.70.60	MFN - Zero
23-748	"SKIM MILK POWDER MEDIUM HEAT (SMP02170) (25 KG)"	0404.90.00	MFN - 3% ad valorem AANZFTA - Zero* RCEP - Zero*
23-774	"KHIPU™ MICRO DATA CENTER, MODEL: PC-MDC-C056N2A"	9406.90.30	MFN - 10% ad valorem ACFTA - Zero* RCEP - Zero*
23-835	"TRACE ELEMENTS PREMIX TE008M (12 KG)"	2106.90.73	MFN - 1% ad valorem
23-913	"SONY MCC-500MD FULL HD SURGICAL VIDEO CAMERA WITH EXMOR™ CMOS SENSOR"	8525.89.90	MFN - Zero AJCEPA - Zero* PJCEPA - Zero* RCEP - Zero*

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



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DEPARTMENT OF FINANCE

ACCG Memo No. 316-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-914	"SONY HVO-500MD HD MEDICAL VIDEO RECORDER, USB NAS"	8521.90.99	MFN – Zero AJCEPA – Zero* PJCEPA – Zero* RCEP – Zero*
23-915	"SONY HVO-550MD HD MEDICAL VIDEO RECORDER, DVD/USB/NAS"	8521.90.99	MFN – Zero AJCEPA – Zero* PJCEPA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 316-2023 p. 3



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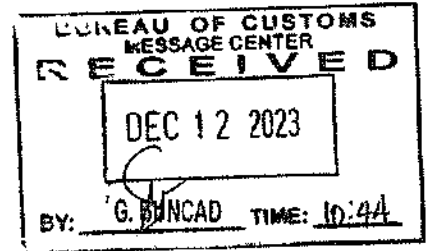
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-45285

TCOC Ref. No. 23-105

11 December 2023

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-670, 23-748, 23-774, 23-835, 23-913, 23-914, and 23-915, issued by this Commission on 11 December 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

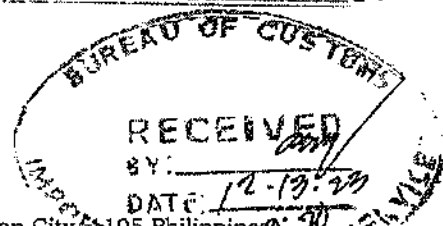
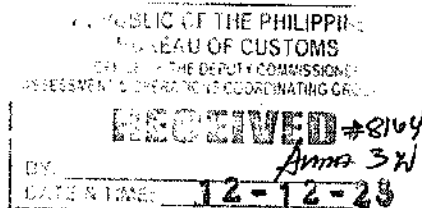
Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



12/13
2105



12 DEC 2023




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AOCG Memo No. 316-2023 p-4

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p>AHTN 8543.70.60 MFN - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-670</p> <p>3 DATE ISSUED</p> <p>11 December 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p>“NIELSEN PERSONAL METER NPM-1”</p> <p>Based on the brochure, data flow diagram, and other technical specifications submitted, subject article is a wearable electronic device that is part of a system used for global audience measurement. It provides measurement of a panelist’s in-home and out-of-home exposure to television, cable, radio, over-the-air programming, satellite, streaming services, and commercials by detecting and collecting audio watermarked with patented data information from these sources. Through Bluetooth® connectivity, it then transmits the collected data to the data hub (not included in the importation) or to a Nielsen app that runs on the panelist’s smartphone. Subject article has the following specifications:</p> <table border="1" data-bbox="316 1021 1066 1111"> <tr> <td>Battery</td> <td>3.7 V, 165 mAh Lithium-ion</td> </tr> <tr> <td>Communication</td> <td>Bluetooth® 5.0 Low Energy</td> </tr> <tr> <td>Dimension (L x W x D) (mm)</td> <td>37 x 22 x 11</td> </tr> </table> 	Battery	3.7 V, 165 mAh Lithium-ion	Communication	Bluetooth® 5.0 Low Energy	Dimension (L x W x D) (mm)	37 x 22 x 11
Battery	3.7 V, 165 mAh Lithium-ion					
Communication	Bluetooth® 5.0 Low Energy					
Dimension (L x W x D) (mm)	37 x 22 x 11					

<p>5 REASONS FOR CLASSIFICATION</p> <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. 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.60, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <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 0404.90.00 MFN - 3% ad valorem AANZFTA - Zero RCEP - Zero		23-748
		3	DATE ISSUED
			11 December 2023

4	DESCRIPTION OF GOOD
	<p>"SKIM MILK POWDER MEDIUM HEAT (SMP02170) (25 kg)"</p> <p>Based on the ingredients list, manufacturing process flowchart, packing list, and sales specifications submitted, subject article is a skimmed milk powder with added lactose for protein adjustment. It is in the form of a white to slightly yellow powder with a milky taste and light sweetness. It has a fat content, by weight, not exceeding 1.5%. Packed in 25-kg paper bags, subject article is used as a protein source for infant and follow-on milk.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 04.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers fresh or preserved products consisting of milk constituents, which do not have the same composition as the natural product, provided they are not more specifically covered elsewhere. Thus the heading includes products which lack one or more natural milk constituents, milk to which natural milk constituents have been added (to obtain, for example, a protein-rich product).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0404.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> <small>Digitaly signed</small> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>






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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9406.90.30 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		23-774
		3	DATE ISSUED
			11 December 2023

4	DESCRIPTION OF GOOD
	"KHIPU™ MICRO DATA CENTER, MODEL: PC-MDC-C056N2A"
	<p>Based on the brochure and technical specifications submitted, subject article is a container structure, predominantly of steel material, containing several functioning units. It houses a power supply and distribution system, IT cabinet system, refrigeration system, monitoring system, and fire protection system. To be imported without the servers, subject article is designed for faster deployment of data processing resources to end-users without the need for building construction.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 94 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.</p> <p>Heading 94.06 of the AHTN 2022 covers prefabricated buildings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers prefabricated buildings, also known as "industrialised buildings", of all materials. These buildings, which can be designed for a variety of uses, such as housing, worksite accommodation, offices, schools, shops, sheds, garages and greenhouses, are generally presented in the form of, among others, complete buildings, fully assembled, ready for use. The buildings of this heading may or may not be equipped. However, only built-in equipment normally supplied is to be classified with the buildings. This includes electrical fittings (wiring, sockets, switches, circuit-breakers, bells, etc.), heating and air conditioning equipment (boilers, radiators, air conditioners, etc.), sanitary equipment (baths, showers, water heaters, etc.), kitchen equipment (sinks, hoods, cookers, etc.) and items of furniture which are built in or designed to be built in (cupboards, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9406.90.30, 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 <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>





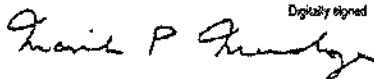
REPUBLIC OF THE PHILIPPINES

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 2106.90.73 MFN - 1% ad valorem		23-835
		3	DATE ISSUED
			11 December 2023

4	DESCRIPTION OF GOOD
	<p align="center">"TRACE ELEMENTS PREMIX TE008M (12 kg)"</p> <p>Based on the product specifications, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a fine powder mix of zinc sulfate and maltodextrin (carrier). Packed in 12-kg containers with sealed inner bags, subject article is used as a raw material in the manufacture of food preparations for infants.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8525.89.90 MFN - Zero AJCEPA - Zero PJEPA - Zero RCEP - Zero		23-913
		3	DATE ISSUED
			11 December 2023

4	DESCRIPTION OF GOOD														
	“SONY MCC-500MD FULL HD SURGICAL VIDEO CAMERA WITH EXMOR™ CMOS SENSOR”														
	<p>Based on the brochure and technical specifications submitted, subject article is a two-piece device consisting of a video camera head and a control unit. It is designed to be paired with medical microscopes and other compatible medical imaging systems to capture high quality video images during medical procedures, which can be viewed on a connected monitor (not included in the importation) or recorded with a suitable video recorder (not included in the importation) for later use. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Power requirement</td> <td>100 to 240 V, 50/60 Hz</td> </tr> <tr> <td>Input current (A)</td> <td>0.27 A - 0.18</td> </tr> <tr> <td>Operating temperature (°C)</td> <td>0 - 40</td> </tr> <tr> <td>Camera head weight (g)</td> <td>40</td> </tr> <tr> <td>Control unit weight (kg)</td> <td>2.3</td> </tr> <tr> <td>Camera head dimension (WxHxL) (mm)</td> <td>27 x 28 x 29</td> </tr> <tr> <td>Control unit dimension (WxHxL) (mm)</td> <td>200 x 62 x 240</td> </tr> </table>	Power requirement	100 to 240 V, 50/60 Hz	Input current (A)	0.27 A - 0.18	Operating temperature (°C)	0 - 40	Camera head weight (g)	40	Control unit weight (kg)	2.3	Camera head dimension (WxHxL) (mm)	27 x 28 x 29	Control unit dimension (WxHxL) (mm)	200 x 62 x 240
Power requirement	100 to 240 V, 50/60 Hz														
Input current (A)	0.27 A - 0.18														
Operating temperature (°C)	0 - 40														
Camera head weight (g)	40														
Control unit weight (kg)	2.3														
Camera head dimension (WxHxL) (mm)	27 x 28 x 29														
Control unit dimension (WxHxL) (mm)	200 x 62 x 240														
															

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, television cameras, digital cameras and video camera recorders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers cameras that capture images and convert them into an electronic signal that is, among others, recorded in the camera as a still image or as a motion picture (i.e., digital cameras and video camera recorders). The cameras of this heading capture an image by focusing the image onto a light-sensitive device, such as a complementary metal oxide semiconductor (CMOS) or charge-coupled device (CCD). The light-sensitive device sends an electrical representation of the images to be further processed into an analogue or digital record of the images.</p>



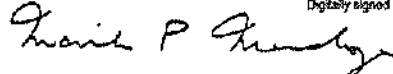
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2	TCC (AR) NO.
	23-913

In view thereof, subject article is classified under AHTN 2022 subheading 8525.89.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson


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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8521.90.99 MFN - Zero AJCEPA - Zero PJEPA - Zero RCEP - Zero	3	DATE ISSUED
		11 December 2023	

4	DESCRIPTION OF GOOD												
"SONY HVO-500MD HD MEDICAL VIDEO RECORDER, USB NAS"													
<p>Based on the brochure and technical specifications submitted, subject article is a video recording device capable of simultaneous recording to internal and external media or network sharing. It records videos from compatible diagnostic and surgical imaging equipment, such as ultrasound, digital x-ray, endoscopic, and laparoscopic equipment, to its internal hard disk drive, to a universal serial bus (USB) drive, and to a network server. The recorded images and videos can be used for operation review, training, and education purposes. Subject article has the following specifications:</p>													
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Recording Format; Video / Audio</td> <td>MPEG-4, AVC / AC-3, AAC-LC</td> </tr> <tr> <td>Recording File</td> <td>AVCHD, MP4</td> </tr> <tr> <td>Power requirements</td> <td>12 V to 24 V DC</td> </tr> <tr> <td>Input current (A)</td> <td>3.2 to 1.6</td> </tr> <tr> <td>Weight (kg)</td> <td>2.9</td> </tr> <tr> <td>Dimension (WxLxH) (mm)</td> <td>212 x 287.7 x 105.5</td> </tr> </table>	Recording Format; Video / Audio	MPEG-4, AVC / AC-3, AAC-LC	Recording File	AVCHD, MP4	Power requirements	12 V to 24 V DC	Input current (A)	3.2 to 1.6	Weight (kg)	2.9	Dimension (WxLxH) (mm)	212 x 287.7 x 105.5
Recording Format; Video / Audio	MPEG-4, AVC / AC-3, AAC-LC												
Recording File	AVCHD, MP4												
Power requirements	12 V to 24 V DC												
Input current (A)	3.2 to 1.6												
Weight (kg)	2.9												
Dimension (WxLxH) (mm)	212 x 287.7 x 105.5												
													

5	REASONS FOR CLASSIFICATION
<p>Heading 85.21 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers video recording or reproducing apparatus, whether or not incorporating a video tuner. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers recording and combined recording and reproducing apparatus. Generally the images and sound are recorded on the same media. The heading also includes apparatus which record, generally on a magnetic disc, digital code representing video images and sound, by transferring the digital code from an automatic data processing machine (e.g., digital video recorders).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8521.90.99, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement, 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> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





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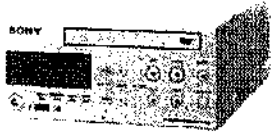
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 8521.90.99 MFN - Zero AJCEPA - Zero PJEPA - Zero RCEP - Zero	2	TCC (AR) NO. 23-915
		3	DATE ISSUED 11 December 2023

4	DESCRIPTION OF GOOD "SONY HVO-550MD HD MEDICAL VIDEO RECORDER, DVD/USB/NAS" Based on the brochure and technical specifications submitted, subject article is a video recording device capable of simultaneous recording to internal and external media or network sharing. It records videos from compatible diagnostic and surgical imaging equipment, such as ultrasound, digital X-ray, endoscopic, and laparoscopic equipment, to its internal hard disk drive, universal serial bus (USB) drive, network server, or burned directly to the recorder's internal digital video disc (DVD) drive. The recorded images and videos can be used for operation review, training, and education purposes. Subject article has the following specifications: <table border="1"> <tr> <td>Recording Format: Video / Audio</td> <td>MPEG-4, AVC / AC-3, AAC-LC</td> </tr> <tr> <td>Recording File Format</td> <td>AVCHD, MP4</td> </tr> <tr> <td>Power requirements</td> <td>12 V to 24 V DC</td> </tr> <tr> <td>Input current (A)</td> <td>3.5 to 1.8</td> </tr> <tr> <td>Weight (kg)</td> <td>3.2</td> </tr> <tr> <td>Dimension (WxLxH) (mm)</td> <td>212 x 287.7 x 105.5</td> </tr> </table> 	Recording Format: Video / Audio	MPEG-4, AVC / AC-3, AAC-LC	Recording File Format	AVCHD, MP4	Power requirements	12 V to 24 V DC	Input current (A)	3.5 to 1.8	Weight (kg)	3.2	Dimension (WxLxH) (mm)	212 x 287.7 x 105.5
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5	REASONS FOR CLASSIFICATION Heading 85.21 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers video recording or reproducing apparatus, whether or not incorporating a video tuner. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers recording and combined recording and reproducing apparatus. Generally the images and sound are recorded on the same media. The heading also includes apparatus which record, generally on a magnetic disc, digital code representing video images and sound, by transferring the digital code from an automatic data processing machine (e.g., digital video recorders). In view thereof, subject article is classified under AHTN 2022 subheading 8521.90.99, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement, 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 <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson <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>
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