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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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CUSTOMS MEMORANDUM ORDER (CMO) NO. 08-2024

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SUBJECT: PROCEDURE IN THE IMPLEMENTATION OF THE ATA CARNET SYSTEM IN THE PHILIPPINES UNDER THE ISTANBUL CONVENTION

Section 1. Scope. This Order implements Customs Administrative Order (CAO) No. 2-2022 on Rules and Regulations in the Implementation of ATA Carnet System in the Philippines, as amended by CAO No. 1-2023.

Section 2. Objectives.

- 2.1. To provide the scope of application in the implementation of ATA Carnet System in the Philippines.
- 2.2. To provide procedure in the exportation and re-importation of temporarily admitted goods covered by ATA Carnets which are issued by the Philippine Chamber of Commerce and Industry (PCCI) as the appointed National Issuing and Guaranteeing Association (NIGA) of the Bureau of Customs (Bureau).
- 2.3. To provide a centralized system in the monitoring of processed ATA Carnets.
- 2.4. To provide procedure in the storage of Vouchers which are processed by various ports in the Philippines.

Section 3. ATA Carnet Implementation in the Philippines. Customs Officers processing ATA Carnets in the Philippines shall be guided by the following scope of application of ATA Carnet implementation in the Philippines:

- 3.1. The processing of ATA Carnet shall be limited to goods eligible for temporary admission as provided under Section 11 of CAO No. 2-2022, to wit:
 - a. Goods for display or use at exhibitions, fairs, meetings or similar events (Annex B.1 of the Istanbul Convention);
 - b. Professional equipment (Annex B.2 of the Istanbul Convention);
 - c. Containers, pallets, samples and other goods imported in connection with a commercial operation, except packings and articles (including vehicles) which, by their nature, are

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unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose (Annex B.3 of the Istanbul Convention);

- d. Goods imported in connection with a manufacturing operation (Annex B.4 of the Istanbul Convention);
- e. Goods imported for educational, scientific or cultural purposes (Annex B.5 of the Istanbul Convention). However, while scientific and pedagogic material is accepted, lodgement/filing of regular goods declaration shall be required;
- f. Travelers' personal effects and goods imported for sports purposes (Annex B.6 of the Istanbul Convention);
- g. Goods imported for humanitarian purposes (Annex B.9 of the Istanbul Convention); and
- h. Animals, except animals for transhumance or grazing or for performance of work or transport (Annex D of the Istanbul Convention);

3.2. ATA Carnets are accepted for hand-carried goods and unaccompanied goods;

3.3. CPD Carnet, known formally as Carnet de Passages en Douane, a customs document for temporary admission of road vehicles (private and commercial road motor vehicles), is not accepted;

3.4. ATA Carnets are not accepted for Postal Traffic and Customs Transit;

3.5. ATA Carnets may be handled by authorized representatives. Should that be the case, Box B of the ATA Carnet template has to be duly completed with the details of the authorized representative. If the representative's name was not specified in Box B, a Special Power of Attorney (letter of authorization), or Secretary's Certificate issued by the holder to the representative must be presented to the Bureau together with the ATA Carnet;

3.6. ATA Carnets issued by Contracting Parties to either the ATA Convention or Istanbul Convention, or to both Conventions, will be accepted;

3.7. ATA Carnets may be completed in English. The Customs may require a translation in English when the ATA Carnets are completed in any other language;

3.8. The following International Sea Ports of Entry can process ATA Carnets for Sea Cargo:

- a. District Port of San Fernando, and the subport of Sual;
- b. District Port of Manila;
- c. Manila International Container Port;
- d. District Port of Batangas, and the subports of Siain and Puerto Princesa;
- e. District Port of Legaspi;
- f. District Port of Iloilo;
- g. District Port of Cebu;
- h. District Port of Tacloban;
- i. District Port of Surigao;
- j. District Port of Cagayan De Oro, and the subports of Iligan and Mindanao International Container Terminal;
- k. District Port of Zamboanga;
- l. District Port of Davao;
- m. District Port of Subic;
- n. District Port of Aparri; and
- o. District Port of Limay, and the subport of Mariveles.

3.9. The following International Airports of Entry can process ATA Carnets for Air Cargo:

- a. Ninoy Aquino International Airport (Manila);
- b. Puerto Princesa International Airport (Palawan);
- c. Bicol International Airport (Albay);
- d. Kalibo International Airport (Aklan);
- e. Godofredo P. Ramos Airport (Aklan);
- f. Mactan International Airport (Cebu);
- g. Bohol-Panglao International Airport;
- h. Zamboanga International Airport;
- i. Francisco Bangoy International Airport (Davao);
- j. Subic International Airport;
- k. Clark International Airport; and
- l. Laoag International Airport.

3.10. Customs offices enumerated in Section 3.8 and 3.9 are authorized to accept and process ATA Carnets.

3.10.1. Hand-carried goods and accompanied Air Cargo may be cleared **24/7** at International Airports.

3.10.2. Unaccompanied Air Cargo and Sea Cargo may be cleared from **8:00 AM – 5:00 PM, Monday to Friday** excluding holidays and other special days.

3.11. Goods covered by an ATA Carnet may be re-exported through a Customs Office other than that through which they were imported and vice versa;

3.12. Importation and re-exportation in split consignments are not accepted. However, importing only a part of the goods listed in the General List (GL) is allowed, while the rest of the goods remain in the country of exportation, under the condition that the said imported goods are to be re-exported in one consignment;

3.13. Regularization Fee shall be imposed if evidence of re-exportation is not provided by the Re-exportation Counterfoil duly completed, signed, stamped, and dated by the Bureau;

3.14. Regulated goods covered by ATA Carnet require the submission of necessary permits and clearances from appropriate regulatory agencies in accordance with their rules and regulations; and

3.15. Items imported/exported must be re-exported/re-imported in the same condition.

Section 4. Administrative Provisions.

4.1. ATA Carnet Central Monitoring Office (ATA Central). The Tax Exempt Division, Legal Service, Revenue Collection Monitoring Group (RCMG) shall serve as the central monitoring office related to all ATA Carnets which are processed in the ports identified under Sections 3.8 and 3.9 of this Order.

The ATA Central shall perform the following duties and responsibilities:

- a. Receive all communications related to the processing of ATA Carnets in all Ports;
- b. Give technical advice on any issues related to the processing of ATA Carnets;
- c. Receive copy of the Vouchers;

- d. Forward the copy of the Vouchers to the Central Records Management Division, Administrative Office, Internal Administration Group (IAG).
- e. Administer ATA Carnet Monitoring System in coordination with MISTG, keep digital record and monitor the dwell time of the ATA Carnets;
- f. Inform and remind the ports of the impending lapse of dwell time period of the goods;
- g. In case of goods which are not re-exported or no proof of re-exportation has been monitored, submit a report to the Bonds Audit Division, Collection Service, RCMG for appropriate action; and
- h. Coordinate and monitor ATA Carnets issued by PCCI.

4.2. Role of Bonds Audit Division. The Bonds Audit Division shall perform the following:

- a. Conduct regular audit of ATA Carnets processed by the Bureau; and
- b. In case of verified report on the failure of the goods to be re-exported or absence of proof of re-exportation, recommend to the Director, Collection Service to make representation with the PCCI for the collection of regularization fee, duties and taxes or any other penalties due thereon.

4.3. Role of Central Records Management Division (CRMD). The CRMD shall perform the following:

- a. Receive and act as custodian of Vouchers and other related documents forwarded by the ATA Central;
- b. Ensure that the Vouchers and other documents are placed in a dedicated folder, properly secured and the date of receipt thereof is clearly indicated, among others; and
- c. Issue certifications related to the Vouchers and other documents in its custody when requested by the ATA Central or the ports where such Vouchers are processed.

4.4. Role of the District Collectors. The District Collector shall perform the following:

- a. Ensure the collection of the Vouchers processed by the port, including those forwarded by the Subports authorized to process ATA Carnets;

- b. Forward the Vouchers to the ATA Central for monitoring and other actions related to claims against or verifications related to the ATA Carnets;
- c. Monitor the dwell time of ATA Carnets;
- d. Issue certifications related to the processing of ATA Carnets in their respective ports; and
- e. Perform other related functions as may be required.

4.5. Role of the Informal Entry Division or Equivalent Office.

The Informal Entry Division or equivalent office shall perform the following:

- a. Assign dedicated Customs Examiners from the Informal Entry Division or equivalent office, to process ATA Carnets;
- b. Ensure that Customs Examiners duly assigned to process ATA Carnets must be able to distinguish the color template of the ATA Carnet;
- c. Collect the Importation Voucher in case of foreign-issued ATA Carnet or the Re-importation Voucher in case of PCCI-issued ATA Carnet;
- d. Transmit the Voucher to the ATA Central, through channel, as soon as the goods are cleared for release. If the port of exit is different from the port of entry, the transmittal shall clearly indicate the port of exit;
- e. Issue certifications related to the processing ATA Carnets; and
- f. Perform other related functions as may be required.

4.6. Role of the Export Division or Equivalent Office. The Export Division or equivalent office shall perform the following:

- a. Assign dedicated Trade Control Examiner from the Export Division or equivalent office, to process ATA Carnets;
- b. Ensure that Trade Control Examiner duly assigned to process ATA Carnets must be able to distinguish the color template of the ATA Carnet;
- c. The Trade Control Examiner shall verify with ATA Central the authenticity of the ATA Carnet before processing the document;
- d. Collect the Exportation Voucher in case of PCCI-issued ATA Carnet or the Re-exportation Voucher in case of foreign-issued ATA Carnet;
- e. Transmit the Voucher to the ATA Central, through channel, as soon as the goods are cleared for release. If the port of entry is different from the port of exit, the transmittal shall clearly indicate the port of entry;

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- f. Issue certifications related to the processing ATA Carnets; and
- g. Perform other related functions as may be required.

4.7. Role of the Subport Collectors. The Subport Collectors shall perform the following:

- a. Assign dedicated Customs Officers from the subport to process ATA Carnets.

The Customs Officer shall handle both the importation and re-exportation of foreign-issued ATA Carnet, and the exportation and re-importation of PCCI-issued ATA Carnet.

The Customs Officer shall ensure that the Vouchers both for foreign-issued and PCCI-issued ATA Carnets are collected as soon as they are processed;

- b. Ensure that Customs Officers duly assigned to process ATA Carnets must be able to distinguish the color template of the ATA Carnet;
- c. Transmit the Vouchers to the ATA Central, through channel, as soon as the goods are cleared for release;
- d. Issue certifications related to the processing ATA Carnets;
- e. Monitor the dwell time of ATA Carnets;
- f. Issue certifications related to the processing of ATA Carnets in their respective subports; and
- g. Perform other related functions as may be required.

Section 5. Period of Re-exportation of Temporarily Admitted Goods.

5.1. The Trade Control Examiner shall ensure that the following period shall be complied with:

- a. Goods for display or use at exhibitions, fairs, meetings or similar events - six (6) months;
- b. Professional equipment - one (1) year;
- c. Containers, pallets, samples and other goods imported in connection with a commercial operation, except packings and articles (including vehicles) which, by their nature, are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose – six (6) months;
- d. Goods imported in connection with a manufacturing operation - one (1) year;
- e. Goods imported for educational, scientific or cultural purposes - one (1) year;

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- f. Travelers' personal effects – the same duration with the traveling Holder;
- g. Goods imported for sports purposes - one (1) year;
- h. For medical, surgical and laboratory equipment – to be determined in accordance with the need;
- i. For relief consignment – one (1) year; and
- j. Animals, except animals for transhumance or grazing or for performance of work or transport - one (1) year.

5.2. The period of re exportation shall not exceed the validity period of ATA Carnet.

5.3. The endorsement date may be the date of presentation of the ATA Carnet or after the physical examination of the goods.

Section 6. Procedure in the Processing of ATA Carnets.

6.1. Processing of foreign-issued ATA Carnets shall comply with the report form which is attached as **Annex "A."**

6.2. Processing of PCCI-issued ATA Carnets shall comply with the report form which is attached as **Annex "B."**

Section 7. Important Considerations in the processing of ATA Carnets.

7.1. **Cover Page and General List at the Reverse Page.**

7.1.1. The Cover page contains the information related to the ATA Carnet and the General List of items and their value. It shows the following:

- a. The Name of the Carnet Holder and representative, if designated;
- b. Carnet Number;
- c. Intended Use of the Goods;
- d. Validity Date; and
- e. List of Countries that the Carnet can be used.

7.1.2. It contains an endorsement from the Customs Authority. If the Carnet is issued by the PCCI, the endorsement on the Cover Page comes from the Bureau. If the Carnet is foreign-issued, the endorsement comes from the Customs Administration of the Country where the ATA Carnet was issued.

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7.1.3. If the Carnet is foreign-issued, the Customs Officer shall ensure that the endorsement from foreign customs, the name of the issuing chamber and the name of the Carnet holder are completed. Otherwise, the Carnet shall be returned and the goods shall be processed under Section 7 of this Order, unless the Carnet has been corrected and presented within the period allowed by the CMTA to process the goods.

7.1.4. The General List shows the following information:

- a. The description of the items that are covered;
- b. Number of pieces;
- c. Weight or volume
- d. Value, including the total sum;
- e. Country of Origin; and
- f. Official stamp of the issuing chamber.

7.1.5. In checking the General List, the Customs Officer may see that some Carnets have attached lists. Thus, when endorsing on Counterfoil or Voucher, if applicable, only state the specific item or total number of items on the first column of the General List, not on the number of pieces on the third column.

7.2. Counterfoils and Vouchers.

7.2.1. The Customs Officer shall ensure that the holder has made the declaration in the correct voucher number which shall match with the counterfoil number.

7.2.2. The Customs Officer shall only indicate in the Counterfoil the item numbers (or total item numbers) that are actually inspected or examined.

7.2.3. Only the Holder shall declare the items in the Voucher, in similar fashion with the General List in the Cover page. If the Voucher is blank, the Customs Officer shall not fill in the items in behalf of the Holder or representative.

7.2.4. If the goods are not examined or inspected, the Customs Officer shall not indicate the item number in the Counterfoil.

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7.2.5. Customs Officers, generally, may not amend previously endorsed Counterfoils and Vouchers.

7.2.6. After the endorsement, the Customs Officer shall retain the Voucher, and scan the Counterfoil, the Cover and the back page for uploading to the system. Photocopies shall also be made as additional documents aside from the retained original copy of the Voucher.

7.3. PCCI-Issued ATA Carnet.

7.3.1. Before the exportation of the goods, the stakeholder shall open a ticket in the BOC E-Ticketing System for the scheduling of the stuffing of the goods for pre-shipment inspection. The Export Division or equivalent office of the port shall assign a Trade Control Examiner to handle the ticket and the examination of the goods. Reimbursement of the cost of travel to the stuffing area shall be made by the Carnet holder or representative.

However, the Carnet holder may opt to schedule the examination upon arrival at the port of loading for exportation.

7.3.2. During the processing of the goods for exportation, the Holder shall present the goods for physical examination, unless prior physical examination was done at the premises of the Holder, and the PCCI-issued ATA Carnet to the Trade Control Examiner at the port of exportation for clearance and endorsement.

7.3.3. The Carnet holder is given a period within which the goods will be re-imported, or on or before the expiration of the ATA Carnet validity, whichever is earlier.

7.3.4. At the time of re-importation, the Carnet Holder shall open a ticket in the BOC E-Ticketing System requesting for the examination of the goods to verify whether the contents correspond with the General List and at the same time with the Counterfoil and the Voucher when the goods were previously exported.

7.3.5. The Customs Officer at the Assessment Division or equivalent office shall require the production of the goods for verification and endorsement of the re-importation Counterfoil and Voucher.

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7.3.6. If the goods are containerized, the Holder may request for the conduct of examination at the premises of the Holder. In which case, the Holder shall request for underguarding of the goods to ensure its delivery to the premises or warehouse of the Holder. If E-TRACC device is possible, the same shall be utilized instead of customs underguarding. Reimbursement of the cost of travel to the premises of the Holder shall be made by the Carnet holder or representative.

7.4. Foreign-Issued ATA Carnet.

7.4.1. Upon arrival of the goods, the Carnet Holder shall open a ticket in the BOC E-Ticketing System requesting for the examination of the goods to verify whether the contents correspond with the General List. All temporarily admitted goods covered by ATA Carnet shall be subject to 100% examination.

7.4.2. The Holder shall present the foreign-issued ATA Carnet to the Customs Officer at the Assessment Division or equivalent office.

7.4.3. If the goods are containerized, the Holder may request for the conduct of examination at the premises of the Holder.

In which case, the Holder shall request for underguarding of the goods to ensure its delivery to the premises or warehouse of the Holder.

If E-TRACC device is possible, the same shall be utilized instead of customs underguarding.

Provided that the handling Customs Officer shall be present during the unstuffing of the cargo for verification and examination.

Reimbursement of the cost of travel to the examination area shall be made by the Carnet holder or representative.

7.4.4. After the examination and without any discrepancy in the information and the contents, the Customs Examiner at the Informal Entry Division or equivalent

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office shall indicate the period for the temporary importation of the goods in the Counterfoil and Voucher in accordance with Section 5 of this Order, or on or before the expiration of the Carnet, whichever is earlier.

7.4.5. The Customs Examiner shall then endorse the importation Voucher and Counterfoil. The Voucher shall be retained and the remaining documents of the Carnet shall be scanned and photocopied. The scanned copy shall be uploaded to the ATA Carnet Monitoring System.

7.4.6. At the time of re-exportation, the Carnet Holder shall open a ticket in the BOC E-Ticketing System requesting for the examination of the goods to verify whether the contents correspond with the General List and at the same time with the Counterfoil and the Voucher when the goods were previously imported.

7.4.7. The Customs Officer at the Export Division or equivalent office shall require the production of the goods for verification and endorsement of the re-importation Counterfoil and Voucher.

7.4.8. If the goods are containerized, the Holder may request for the conduct of examination at the premises of the Holder. In which case, the Holder shall schedule with the handling Trade Control Examiner the stuffing of the cargo. Expenses for the travel and other necessary bills shall be reimbursed by the Holder, unless the same are provided by the Holder.

Section 8. Extension of the Temporary Admission of the Goods. The following procedure shall be followed in the request for extension of Carnet due date exceeding the period of re-exportation/re-importation.

8.1. The Holder or representative shall open a ticket in the BOC E-Ticketing System for the purpose and attach thereto the following documents:

- a. Scanned copy of the Carnet documents such as the Cover Page, General List and the Endorsed Counterfoils; and
- b. Letter of Explanation why the request is made. The letter should clearly indicate the purpose, location of the goods

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and number of items.

- 8.2. Upon receipt of the ticket, the Bureau, through the ATA Central, may allow the extension of the period of temporary admission, provided that the period of extension so requested is within the validity period of the Carnet.
- 8.3. Provided further that, if the period of temporary admission is requested by the Holder to be shorter than the period allowed for temporary admission, or if no request has been made, the extension shall not exceed three (3) months from the original due date of the temporary admission, for consistency with the extension period allowed under Section 800 of the CMTA.
- 8.4. Provided finally that, the request shall be received by the Bureau at least ten (10) working days before the due date of temporary admission.
- 8.5. Extension of the period of temporary admission shall be subject to approval of the Bureau, among other requirements, such as the approval of the PCCI, the issuing association and the foreign customs authority, as may be applicable.

Section 9. Issuance of a Replacement or Duplicate Carnet.

9.1. Replacement Carnet.

- 9.1.1. A Carnet holder may request for the issuance of a Replacement Carnet to extend the validity date of the original ATA Carnet.
- 9.1.2. To facilitate the processing of the request, the Holder is encouraged to apply for extension with the country of origin's issuing association at least one (1) month before the expiration of the validity date of the Carnet. The Holder shall likewise inform the PCCI of such request.
- 9.1.3. The Holder shall open a ticket in the BOC E-Ticketing System for the purpose and attached thereto the following documents:
 - a. Scanned copy of both original and Replacement Carnets. Provided, that the Item Description and value in the General List must be the same; and
 - b. Letter of Explanation why the request is made.

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- 9.1.4.** Issuance of Replacement Carnet shall be subject to approval of the Bureau, through the ATA Carnet Central, depending on the appreciation by the Bureau of the reason for such request. Moreover, approval of the request shall also be secured from the PCCI, the issuing association and the foreign customs authority, as may be applicable.
- 9.1.5.** Once the Replacement Carnet is approved and presented to the port where the goods are processed, the Customs Examiner or Trade Control Examiner shall perform the following:
- a.** The Original Carnet shall be closed or discharged by endorsing the same on Re-Export (for foreign-issued Carnet) or on Re-Import for PCCI-issued Carnet, and indicate therein "Replaced by <Replacement Carnet no.>";
 - b.** The Replacement Carnet will be opened by endorsing on Importation for foreign-issued Carnet or Exportation for PCCI-issued Carnet, and indicate therein "Replaces <Original Carnet no.>"; and
 - c.** Put appropriate remarks on the ATA Carnet Monitoring System.

9.2. Duplicate Carnet.

- 9.2.1.** The Carnet holder may request for approval from the Bureau for the issuance of a Duplicate Carnet in cases where the Original Carnet is lost or destroyed.
- 9.2.2.** To facilitate the processing of the request, the Holder is encouraged to apply for duplicate with the country of origin's issuing association immediately after the discovery of the loss or destruction. Provided that, the Original Carnet has not yet expired.
- 9.2.3.** The Holder shall open a ticket in the BOC E-Ticketing System for the purpose and attached thereto the following documents:
- a.** Scanned copy of Duplicate Carnet. Provided, that all the information in the Duplicate Carnet must be

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exactly the same as the Original Carnet, except the Carnet No.; and

- b. Letter of Explanation why the request is made including a Police Report or Certification from Appropriate Government Agency, showing the fact of loss or destruction.

9.2.4. Issuance of Duplicate Carnet shall be subject to approval of the Bureau, through the ATA Carnet Central, depending on the appreciation by the Bureau of the reason for such request. Moreover, approval of the request shall also be secured from the PCCI, the issuing association and the foreign customs authority, as may be applicable.

9.2.5. Once the Duplicate Carnet is approved and presented to the port where the goods are processed, the Customs Examiner or Trade Control Examiner shall perform the following:

- a. Open the ATA Carnet Monitoring System for comparison with the record on file related to the Original Carnet;
- b. The Duplicate Carnet shall be opened by endorsing the same on Exportation (for PCCI-issued Carnet) or on Importation (for foreign-issued Carnet), and indicate therein "Replaces <Replacement Carnet no.>"; and
- c. Put appropriate remarks on the ATA Carnet Monitoring System.

Section 10. Release of Shipments. Pending full automation and in cases where the goods are covered by appropriate Bill of Lading or Air Waybill which are validated in the E2M system, the following shall be undertaken:

10.1. For Importation of Goods Covered by Foreign-issued ATA Carnet or Re-importation of PCCI-issued ATA Carnet.

10.1.1. The assigned Customs Examiner shall retrieve the corresponding Bill of Lading or Air Waybill of the temporarily admitted goods covered by the ATA Carnet and prepare the Order of Payment of the following charges for the approval of the Chief, Informal Entry Division or equivalent office:

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- a. Import Processing Charge
- b. Customs Documentary Stamp (CDS); and
- c. Documentary Stamp Tax (DST).

10.1.2. Once payment has been made, the Chief, Informal Entry Division or equivalent office, or the Subport Collector shall select from the e-manifest menu the operation "Manual Discharge" to perform manual write-off of the BL / AWB. On the "Manual Discharge Screen" of the e-manifest, the Chief Informal Entry Division or its equivalent unit shall encode the following data corresponding to the said shipment, if applicable:

- a. Consignee's TIN
- b. Consignee's Name
- c. Broker's TIN
- d. Broker's Name
- e. Registration Serial – the value is always (I) which stands for Informal Entry
- f. Registration Number – the Carnet number
- g. Registration Date (mm/dd/yy)
- h. Transit Shed Code – the code for the Location of the goods assigned to the Port Operators/ Container Yard-Container Freight Station (CY-CFS), Off-dock Customs Facilities and Warehouse Operators
- i. Reference Year – the year of the Informal Entry Goods Declaration
- j. Declaration Office Code – customs office code of the port
- k. Commodity Code
- l. Total Number of Packages
- m. Packaging Type
- n. Total Gross Weight

The Chief, Informal Entry Division or equivalent office, or Subport Collector shall coordinate with the MISTG on the encoding of the above listed information.

10.1.3. The manual discharge shall trigger the electronic transmission of the release instruction to the respective terminal facility operator/Off-dock CFW for the release of the goods to the proper party.

10.2. For Exportation of Goods Covered by PCCI-issued ATA Carnet or Re-exportation of Foreign-issued ATA Carnet.

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- 10.2.1.** Upon completion of the clearance process, the Trade Control Examiner shall prepare the Order of Payment for CDS and DST for the approval of the Chief, Export Division or equivalent office.
- 10.2.2.** The Chief, Export Division or equivalent office shall issue the Order of Payment as recommended by the handling Customs Officer.
- 10.2.3.** Once payment has been made, the goods shall be released or Authority to Load shall be issued.

Section 11. Situations Where ATA Carnet May Not be Accepted. The following are instances where an ATA Carnet may not be accepted by the Bureau:

- 11.1.** The ATA Carnet contains errors or inconsistencies in the information as appearing in the Cover Page, Counterfoil and/or Voucher.

The errors or inconsistencies may be as follows:

- 11.1.1.** The Counterfoil or Voucher is not attached, or those attached do not conform with the color template;
- 11.1.2.** The items indicated in the General List as indicated in the Cover Page and Voucher are inconsistent;
- 11.1.3.** The foreign-issued ATA Carnet is not endorsed by the Customs Authority of the country where it was issued, either on the Cover Page and/or the yellow-colored Counterfoil; or
- 11.1.4.** The white-colored Counterfoil of the PCCI-issued ATA Carnet was not endorsed by the Customs Authority of temporary admission.

- 11.2.** The goods as declared in the ATA Carnet do not conform with the actual goods as examined. Such discrepancy may, in some instances, result in misdeclaration, misclassification or undervaluation of the goods;

- 11.3.** The ATA Carnet is not valid for processing in the Philippines. This happens under the following instances:

- 11.3.1.** The Philippines is not clearly indicated in the Cover Page, Counterfoil and/or Voucher; or
- 11.3.2.** The list of Guaranteeing Associations do not include PCCI as the NIGA for the Philippines.
- 11.3.3.** The goods covered by the ATA Carnet has exceeded

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the period of temporary admission into the country, or the validity of the ATA Carnet has already expired; and
11.3.4. A spurious ATA Carnet is presented.

Section 12. Procedure in Cases Where ATA Carnet are Not Accepted or Lodgement/Filing of Goods Declaration is Required.

- 12.1.** The handling Customs Examiner or Trade Control Examiner shall immediately prepare a report to his/her immediate supervisor and provide details of his/her observations/findings.
- 12.2.** The Chief Informal Entry Division, Chief Export Division, or equivalent office shall make a report to the ATA Central, through channel, together with the recommendation to relate and verify the findings to the PCCI for appropriate coordination with its counterpart issuing association.
- 12.3.** If the findings relate to the actual contents of the goods resulting in discrepancies which are actionable under the CMTA, or the submission of spurious ATA Carnet, the goods may be subject to the issuance of a Warrant of Seizure and Detention. Provided, that due diligence and coordination with PCCI has been made.
- 12.4.** Where goods declaration is required to be lodged or filed for temporarily admitted goods covered by the Istanbul Convention, the following shall be submitted by the importer:
 - a. Tax Exemption Indorsement from the Department of Finance
 - b. Posting of appropriate security, if required;
 - c. Bill of lading/Air Waybill;
 - d. Packing list;
 - e. Commercial invoice;
 - f. Regulatory permits, if applicable; and
 - g. Other documents as may be warranted

Other documents needed for temporarily admitted goods under CAO No. 2-2022 may be required to be submitted by the importer.

Section 13. ATA Carnet Color Template. The Customs Officer must ensure that the papers must conform to the following colors, otherwise the ATA Carnet shall not be accepted:

- a. The front and back Covers must be Green;

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- b. The Counterfoil and Vouchers for foreign-issued carnets must be White;
- c. The Counterfoil and Vouchers for PCCI-issued carnets must be Yellow; and
- d. Blue Counterfoil and Vouchers for Transit Carnets not covered for processing by the Bureau.

Section 14. ATA Carnet Monitoring System. The ATA Carnet Monitoring System developed by MISTG shall have the following features:

- 14.1.** Serve as digital repository of ATA Carnets processed by the Bureau;
- 14.2.** Monitor the processing of foreign-issued and PCCI-issued ATA Carnets;
- 14.3.** Collect the following essential information of the processed Carnets:
 - a. Port where the ATA Carnet is processed;
 - b. Handling Customs Officer;
 - c. Carnet Number;
 - d. Carnet Holder;
 - e. Address;
 - f. Representative;
 - g. Intended use of the goods;
 - h. Issuing association;
 - i. Date of arrival;
 - j. Carnet validity;
 - k. Goods description;
 - l. Quantity;
 - m. Weight;
 - n. Value; and
 - o. Country of origin.

Additional information for foreign issued carnets:

- a. Duration of temporary importation;
- b. Duty/tax free final date; and
- c. Re-export final date;

Additional information for PCCI-issued Carnets:

- a. Date of Exportation;
- b. Country of temporary exportation;
- c. Duration of temporary exportation; and

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d. Re-importation final date.

14.4. Provide dashboard to the ATA Central, Office of the Commissioner, Assessment and Operations Coordinating Group, RCMG and other offices as maybe authorized by the Commissioner;

14.5. Provide the appropriate users' account credentials to authorized Customs Officers, and ensure that only authorized users can access the system; and

14.6. Provide other functionalities as may be warranted.

Section 15. Repealing Clause. All other rules and regulations issued by the Bureau which are inconsistent with this Order, specifically provisions on charges and fees, are deemed repealed or modified accordingly.

Section 16. Separability Clause. If any part of this Order is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 17. Effectivity. This Order shall take effect immediately.

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

BIENVENIDO Y. RUBIO
Commissioner



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ANNEX "A"

Customs Officers' Guide in the Processing of Foreign-Issued ATA Carnets:

IMPORTATION				
What to do:	What to observe:	Yes	No	Remarks
a. Open and access the ATA Carnet Monitoring System				
b. Input the ATA Carnet details in the system				
c. Check the Front Cover	1. The Front Cover uses Green Paper			
	2. Top left is the logo of the Issuing Association abroad			
	3. Top right is the logo of the ICC World Chambers Federation			
	4. Box A contains the name of the Holder and Address			
	5. Box B contains the name of representative, if designated			
	6. Box C indicates the intended use of the goods			
	7. Box G (a) is the Carnet No.			
	8. Box G (b) is the name of the NIGA (which issued the ATA Carnet)			
	9. Box G (c) is the validity of the ATA Carnet			
	10. Box P lists the countries where the ATA Carnet are valid			



	11.Box H is the endorsement from Customs Authority where the ATA Carnet was issued			
	12.Box I is the signature and stamp of the issuing association			
	13.Box J is the signature of the holder			
d. Check the Reverse Page of the Front Cover which contains the General List of the goods	14.The List matches with the General List in the Importation Voucher			
e. Check the Back Cover of the ATA Carnet	15.The Back Cover uses Green Paper			
	16.The front page of the back cover provides the notes on the use of ATA Carnet			
	17.The reverse page of the back cover contains the member countries and the corresponding Guaranteeing and Issuing Associations			
	18.The specific details of the issuing Chamber of Commerce is indicated in the lower portion of the document			
f. Check the Counterfoil	19.The Counterfoil uses White Paper			
	20.The word Philippines is printed on the left side of the Importation section			
g. Check the	21.The Voucher uses			

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Voucher	White Paper			
	22. The word Philippines is printed on the top portion of the document			
	23. The information related to the ATA Carnet matches with the information on the front Cover			
	24. The Voucher No. in Box G corresponds with the Voucher No. in the Counterfoil			
	25. Box D indicates the means of transport			
	26. Box E contains the packaging details			
	27. Box F contains the declaration for temporary admission together with the name and signature of the declarant			
h. Examine the goods listed in the General List as reflected in the reverse pages of the front cover and the Voucher and take photographs of the goods	28. The List matches with the actual contents and description of the goods			
i. Fill out, sign and stamp in Box H	29. The reference number under Box H (c) is indicated			
j. Ask the date of re-exportation of the goods	30. The final date of re-exportation is filled out by handling Customs Officer both in Box H (b) of the Voucher and			



	Item 2 of the Exportation Counterfoil			
k. Ask the port of re-exportation, if different from the port of entry	31. The port of re-exportation is indicated in the remarks of this Annex			
l. Fill out and stamp the Importation Portion of the Counterfoil				
m. Detach the Importation Voucher				
n. Scan the following documents and upload them into the system	<ol style="list-style-type: none"> 1. Front portion of the front cover 2. Back or reverse portion of the front cover 3. Importation Counterfoil 4. Importation Voucher 5. Front page of the back cover 6. Back or reverse page of the back cover 7. "Annex A" Report Form containing the importation processing 8. Photograph of the goods 			
o. If the ATA Carnet is not accepted, refer to Section 7 of this Order				
RE-EXPORTATION				
a. Open the ATA				



Carnet Monitoring System				
b. Check the validity of the Carnet.	1. The validity period under Box G (c) has not lapsed			
c. Check the Dwell Time Period.	2. The final date for re-exportation under Box H (b) of the Importation Voucher or the Item 2 of the Importation Counterfoil has not lapsed			
d. Examine the Goods	3. The goods matches with the General List at the reverse portion of the Exportation Voucher			
e. Fill-out and stamp the re-exportation portion of the Counterfoil				
f. Fill-out and stamp the re-exportation Voucher				
g. Detach the re-exportation Voucher				
h. Scan and upload the following documents	a. Re-exportation Counterfoil b. Re-exportation Voucher c. "Annex A" Report form containing re-exportation processing			
d. In case of inconsistencies in the validity of ATA Carnet or the dwell time period allowed for the goods, or other issues related to the contents and description of the goods, issue a report for appropriate action of the ATA Central	4. The Carnet is rejected and the goods covered by the Carnet shall be subject to appropriate Customs rules and regulations			

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ANNEX "B"

**Customs Officers' Guide (Report Form) in the Processing of PCCI-Issued
ATA Carnets:**

EXPORTATION				
What to do:	What to observe:	Yes	No	Remarks
a. Open and access the ATA Carnet Monitoring System				
b. Input the ATA Carnet details in the system				
c. Check the Front Cover	1. The Front Cover uses Green Paper			
	2. Top left is the logo of the PCCI			
	3. Top right is the logo of the ICC World Chambers Federation			
	4. Box A contains the name of the Holder and Address			
	5. Box B contains the name of representative, if designated			
	6. Box C indicates the intended use of the goods			
	7. Box G (a) is the Carnet No.			
	8. Box G (b) is the name of PCCI (which issued the ATA Carnet)			
	9. Box G (c) is the validity of the ATA			

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	Carnet			
	10.Box P lists the countries where the ATA Carnet are valid			
d. Fill out, sign and stamp Box H of the front Cover				
	11.Box I is the signature and stamp of the authorized PCCI officer			
	12.Box J is the signature of the holder			
e. Check the Reverse Page of the Front Cover which contains the General List of the goods	13.The List matches with the General List in the Exportation Voucher			
f. Check the Back Cover of the ATA Carnet	14.The Back Cover uses Green Paper			
	15.The front page of the back cover provides the notes on the use of ATA Carnet			
	16.The reverse page of the back cover contains the member countries and the corresponding Guaranteeing and Issuing Associations			
	17.The specific details of the PCCI is indicated on the lower portion of the document			
g. Check the Counterfoil	18.The Counterfoil uses Yellow Paper			
	19.The word Philippines is printed on the left margin of the			

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	Exportation section			
h. Check the Voucher	20. The Voucher uses Yellow Paper			
	21. The word Philippines is printed on the top portion of the Voucher			
	22. The information related to the ATA Carnet matches with the information on the front Cover			
	23. The Voucher No. in Box G corresponds with the Voucher No. in the Counterfoil			
	24. Box D indicates the means of transport			
	25. Box E contains the packaging details			
	26. Box F contains the declaration for temporary exportation together with the name and signature of the declarant			
i. Examine the goods listed in the General List as reflected in the reverse pages of the front cover and the Voucher	27. The List matches with the actual contents and description of the goods			
j. Fill out, sign and stamp in Box H	28. The reference number under Box H (c) is indicated			
k. Ask the date of re-importation of the goods	29. The final date of re-importation is filled out by handling Customs Officer both in Box H (b) of the Voucher and Item 2 of the Exportation			

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	Counterfoil			
l. Ask the port of re-importation, if different from the port of exportation	30. The port of re-importation is indicated in the remarks of this Annex			
m. Fill out and stamp the Exportation Portion of the Counterfoil				
n. Detach the Exportation Voucher				
o. Scan the following documents and upload them into the system	<ul style="list-style-type: none"> a. Front portion of the front cover b. Back or reverse portion of the front cover c. Exportation Counterfoil d. Exportation Voucher e. Front page of the back cover f. Reverse page of the back cover g. "Annex A" Report Form containing the exportation processing 			
p. If the ATA Carnet is not accepted, require the filing or lodgement of export declaration				
RE-IMPORTATION				
a. Open the ATA Carnet Monitoring System				
b. Check the validity of the Carnet.	1. The validity period under Box G (c) has not lapsed			



c. Check the Dwell Time Period.	2. The final date for re-importation under Box H (b) of the Exportation Voucher or the Item 2 of the Exportation Counterfoil has not lapsed			
d. Examine the Goods	3. The goods matches with the General List at the reverse portion of the Re-importation Voucher			
e. Fill-out and stamp the re-importation portion of the Counterfoil				
f. Fill-out and stamp the re-importation Voucher				
g. Detach the re-importation Voucher				
h. Scan and upload the following documents	a. Re-importation Counterfoil b. Re-importation Voucher c. "Annex B" Report form containing re-importation processing			
d. If the ATA Carnet is not accepted, refer to Section 7 of this Order.	4. The Carnet is rejected and the goods covered by the Carnet shall be subject to appropriate Customs rules and regulations			

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BY: [Signature]

CUSTOMS MEMORANDUM ORDER (CMO)

NO. 09-2024

**SUBJECT: ESTABLISHMENT OF AN ELECTRONIC TRACKING OF
CONTAINERIZED CARGO SYSTEM (E-TRACC System)
COVERING BARGE OR DOMESTIC VESSEL TRANSFER**

Introduction. This Order implements Customs Administrative Order (CAO) No. 15-2019 in relation to Sections 1418 to 1421 of Republic Act (R.A.) No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), and supplements Customs Memorandum Order (CMO) No. 4-2020 as amended by CMO No. 15-2023.

Section 1. Scope. This Order shall cover both inland and sea transfers of containerized goods using the E-TRACC system.

Section 2. Objectives.

- 2.1.** To supplement CMO No. 4-2020 as amended by CMO No. 15-2023 by integrating the procedure for the transit of containerized shipments via barge or other domestic vessels with regular inland transfer.
- 2.2.** To generate real time and accurate information and to monitor the movement and location of containers using tracking devices and linking it in real time with the electronic documentation system.

Section 3. Operational Procedure for Transit of Containers for Admission to Free Zone.

3.1. Barge Transit Booking.

- 3.1.1.** The importer or its authorized representative shall book a trip for barge transfer in the E-TRACC system. The following information shall be supplied in the booking:

- a. Transaction Header.** In the transaction header, the importer or representative shall supply the following details:



- i. Barge Details:
 - 1. Vessel Name
 - 2. Vessel Voyage Number
 - 3. Visit Number
 - 4. Vessel Registry Number
- ii. For Transaction Type:
 - 1. Import
 - 2. Export
- iii. Origin for Importations:
 - 1. Port of Discharge, i.e., PO2 (Port of Manila) or PO2B (MICP)
- iv. Destination Type:
 - 1. CFS
 - 2. PEZA
 - 3. Port
 - 4. Cold Storage
 - 5. CBW
 - 6. Others
- v. Destination:
 - 1. Name of the facility
- vi. Travel Type:
 - 1. Land
 - 2. Barge
- b. **Container Number.** The container numbers shall be indicated in the list which is uploaded into the system.
- c. **Stowage Plan.** The Stowage or Bay Plan must be uploaded prior to payment for booking fee; and
- d. **Payment Details.** Details of booking payment.

3.1.2. There shall only be one booking for the entire containers loaded on the barge or the domestic vessel.

3.1.3. Once the containers have been loaded, the importer or its authorized representative shall send the **Actual Load List** to the E-TRACC System.

The terminal facility shall integrate its system with the E-TRACC Service Provider to enable automatic sending the **Actual Load List** to the E-TRACC System.



3.1.4. Upon loading of the **Actual Load List**, the E-TRACC shall tag the containers as "**Loaded**".

3.1.5. Once the container status in the E-TRACC System is already reflected as "**Loaded**", the Piers and Inspection Division (PID) or equivalent office, together with authorized personnel from the E-TRACC Service Provider, shall arm the E-TRACC device for the barge. The Master of the Vessel shall provide a hard copy of the **Final Load List** and **Stowage or Bay Plan** to verify the location and position of the containers on the vessel.

3.1.6. To commence the transfer of the laden boxes, via barge or domestic vessel, the importer or its authorized representative shall send the **Final Load List** to the E-TRACC System.

The terminal facility shall integrate its system with the E-TRACC Service Provider to enable automatic sending of the **Final Load List** to the E-TRACC System.

3.1.7. Upon arrival at the destination terminal facility, the status barge transfer in the ETRACC system shall be reflected as "End Trip" and be tagged "Arrived" and "Received" in the E-TRACC System.

3.1.8. Upon completion of the discharging of the containers, the importer or its authorized representative shall send the **Discharge List** to the E-TRACC System.

The terminal facility shall integrate its system with the E-TRACC Service Provider to enable automatic sending of the **Discharge List** to the E-TRACC System.

3.1.9. The authorized Customs Officer from PEZA Cavite Customs Office, together with authorized personnel from the E-TRACC service provider, shall disarm the E-TRACC device for the barge.



3.2. Inland Transit Booking.

- 3.2.1.** E-TRACC booking for the transfer of individual containers from the terminal facility up to its final destination in the Free Zone can be done immediately after completion of the barge transit booking. Booking procedure under CMO No. 04-2020 shall remain effective.
- 3.2.2.** The import containers shall remain at the terminal facility yard until these laden boxes are booked by its Importer or Authorized Representative. Only booked containers will be sealed with an Electronic Customs Seal and allowed to commence transit to their Special Economic Zone destination.
- 3.2.3.** Disarming of containers that arrived at the Free Zone shall be in accordance with CMO No. 15-2023. The export containers will remain within the terminal facility until the barge booking and requirements are completed, and ready for barge loading and transit.

Section 4. Operational Procedure for Transit of Containers for Exportation.

- 4.1.** E-TRACC booking for the transfer of containers from the Free Zone to the terminal facility to be used as transit point for barge transfer shall be done in accordance with the procedure under CMO No. 04-2020.
- 4.2.** Upon entry at the terminal facility, the Electronic Customs Seal shall be disarmed in accordance with CMO No. 15-2023 by authorized Customs Officer from PEZA Cavite Customs Office, together with authorized personnel from the E-TRACC service provider.
- 4.3.** The importer shall make a barge booking for the containers to be loaded onto the barge. The procedure for barge transit booking shall be the same as provided for under Section 3.1 of this Order.
- 4.4.** The authorized Customs Officer from PEZA Cavite Customs Office, together with authorized personnel from the E-TRACC service provider, shall arm the E-TRACC device for the barge, provided that containers are already loaded onto the barge.



- 4.5. Upon arrival and discharging of the containers at the port of destination, the personnel from the Customs Container Control Division (CCCD) or equivalent office of the port of loading for exportation, together with authorized personnel from the E-TRACC service provider, shall disarm the electronic seal for the barge.

Section 5. Responsibilities of the ETRACC System Service Provider.

- 5.1. Provide an updated web-based E-TRACC System to book and monitor the movement of transit barge or domestic vessels carrying laden containers from origin to destination. The enhanced system shall facilitate the new provisions from this Order.

For purposes of the Port of Manila (POM), the Service Provider shall:

- 5.1.1. Adjust POM geozone to include Asian Terminal Incorporated (ATI) Manila South Harbor (MHS); and
5.1.2. Add Tanza Container Terminal Inc (TCTI) geozone.

- 5.2. The E-TRACC System Service Provider shall make the necessary adjustments within the system to provide appropriate GPS corridors for container movement via barge from the terminal facility within the Port of Discharge (Origin) to its intended port container terminal facility (Destination).

For purposes of the POM, the Service Provider shall:

- 5.2.1. Create corridors and routes from ATI MHS to TCTI and vice versa; and
5.2.2. Create corridors and routes from TCTI to Cavite Economic Zone 1 and 2 (CEZ 1 and 2) and vice versa.

- 5.3. Similar adjustments and functionalities shall be performed by the Service Provider for other ports, if applicable.
- 5.4. Ensure that the E-TRACC System Dashboard shall integrate the required information for container movement both for inland and barge transfers.
- 5.5. The E-TRACC System Service Provider shall ensure to monitor the movement of the barge or domestic transfer vessel carrying the containers.



- 5.6.** Provide additional manpower resources to other terminal facility accredited by the Bureau as a Customs Facility and Warehouse (CFW) where arming/disarming activities will be conducted arising from this Order.

For purposes of the POM, the Service Provider shall re-allocate or add resources to support the authorized personnel of the Bureau:

- 5.6.1.** From POM Arming gate to Manila South Harbor barge vessel bay; and
5.6.2. From CEZ PEZA to TCTI.

Section 6. Responsibilities of Terminal Facilities Handling Barge Transfers. The terminal facility shall perform the following:

- 6.1.** Provide a suitable office for the Bureau and authorized Customs Officers assigned thereat, taking into account the safety and security of personnel and E-TRACC devices;
6.2. Pay off overtime service fees beyond regular duty hours, and subject to applicable laws, rules and regulations; and
6.3. Provide strong and stable internet access.

Section 7. Responsibilities of the Officer-in-Charge, PEZA Cavite, Customs Office. The Officer-in-Charge shall perform the following:

- ~~7-6.1.~~ Assign customs personnel at the terminal facilities who are handling barge transfers for the purpose of ensuring that the entrance and exit of containers are authorized by the Bureau;
~~7-6.2.~~ Assign customs personnel at the terminal facilities who are responsible for supervising and conducting E-TRACC sealing or unsealing of import/export of laden boxes; and
~~7-6.3.~~ Perform other functions as may be warranted or directed.

Section 8. Miscellaneous Provision.

- 8.1.** No laden containers shall be allowed to be released/discharged by the terminal facility without the official documents and authorizations from the Bureau.
8.2. Ingress and egress of empty containers shall be checked at the transit terminal facility.
8.3. In case of change in travel type from Barge to Land, a new container booking will be required in the E-TRACC System. The origin shall be the terminal facility, and its destination shall be



the intended Port of Loading for exportation, or in case of imports, from the port of discharge to the Freezone destination.

The Service Provider shall include this scenario in the E-TRACC dashboard.

- 8.4. Laden containers with transit cargoes shall not be opened, nor physical examination conducted at the transit terminal facility.
- 8.5. No stuffing or stripping of cargoes shall be performed at the transit terminal.
- 8.6. The importer shall inform the Bureau of any changes related to the barge transit prior to departure, particularly the following:
 - 8.6.1. Discrepancy in the total number of containers loaded on board as reflected in the **Final Load List**; or
 - 8.6.2. Loading of containers other than what are listed in the **Final Load List**.

The importer is required to submit an amended **Final Load List** prior to departure. Otherwise, the same shall be considered as violation of this Order and shall be subject to fines and penalties as may be determined by the Assessment and Operations Coordinating Group (AOCG).

Section 9. Repealing Clause. All CMOs, memoranda, circulars and issuances inconsistent herewith are hereby repealed and/or deemed modified accordingly.

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

Section 11. Effectivity. This Order shall take effect immediately.

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

BIENVENIDO R. RUBIO
Commissioner



AUG 08 2024

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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15 July 2024

CUSTOMS MEMORANDUM CIRCULAR
NO. 129-2024

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

SUBJECT : REPUBLIC ACT NO. 11999

Attached herewith is Republic Act No. 11999 dated 13 June 2024 entitled: ***"AN ACT ESTABLISHING THE BULACAN SPECIAL ECONOMIC ZONE AND FREEPORT IN THE PROVINCE OF BULACAN, CREATING FOR THE PURPOSE THE BULACAN SPECIAL ECONOMIC ZONE AND FREEPORT AUTHORITY, AND APPROPRIATING FUNDS THEREFOR"***.

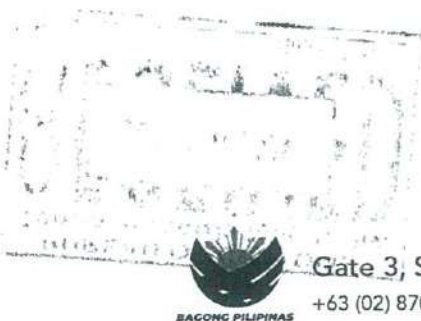
For records purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

For your information and guidance.

BIENVENIDO Y. RUBIO
Commissioner



JUL 23 2024



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BOC-01-08625

26 July 2024

CUSTOMS MEMORANDUM CIRCULAR

No. 130 - 2024

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

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on July 26, 2024 shall be the applicable Rate of Exchange for the week July 27, 2024 to August 02, 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

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

I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:

1 UNITED STATES	DOLLAR	58.3890
2 JAPAN	YEN	0.3794
3 UNITED KINGDOM	POUND	75.0649
4 HONGKONG	DOLLAR	7.4797
5 SWITZERLAND	FRANC	66.2834
6 CANADA	DOLLAR	42.2405
7 SINGAPORE	DOLLAR	43.4701
8 AUSTRALIA	DOLLAR	38.1689
9 BAHRAIN	DINAR*	154.9150
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	15.5646
12 BRUNEI	DOLLAR	43.3089
13 INDONESIA	RUPIAH	0.0036
14 THAILAND	BAHT****	1.6125
15 UNITED ARAB EMIRATES	DIRHAM	15.8986
16 EUROPEAN MONETARY UNION	EURO	63.3345
17 KOREA	WON	0.0423
18 CHINA	YUAN**	8.0592

II. OTHERS (NOT CONVERTIBLE WITH BSP)

19 ARGENTINA	PESO	0.0628
20 BRAZIL	REAL	10.3440
21 DENMARK	KRONER	8.4867
22 INDIA	RUPEE	0.6972
23 MALAYSIA	RINGGIT	12.5298
24 MEXICO	NEW PESO	3.1695
25 NEW ZEALAND	DOLLAR	34.3678
26 NORWAY	KRONER	5.2994
27 PAKISTAN	RUPEE	0.2100
28 SOUTH AFRICA	RAND	3.1765
29 SWEDEN	KRONER	5.3930
30 SYRIA	POUND	0.0045
31 TAIWAN	NT DOLLAR	1.7844
32 VENEZUELA	BOLIVAR	1.6002

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

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect July 26, 2024.


ATTY. VENER S. BAQUIRAN
Deputy Commissioner, AOCC



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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23 July 2024

CUSTOMS MEMORANDUM CIRCULAR
NO. 134-2024

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

SUBJECT : EXCHANGE OF ELECTRONIC PHYTOSANITARY (e-PHYTO)
CERTIFICATE WITH INDONESIA

Attached herewith is the Memorandum dated 01 July 2024 from Mr. Gerald Glenn F. Panganiban, PhD., Director, Bureau of Plant Industry (BPI), on the abovementioned subject.

As stated in the Memorandum, all e-Phyto applications destined for Indonesia will be exchanged through the ASEAN Single Window System Gateway, while incoming e-Phytos from Indonesia will be readily visible on both the Bureau of Customs e-Phyto Portal and BPI Trade System.

For records purposes, please disseminate throughout your respective offices and submit the necessary confirmation within fifteen (15) days from receipt hereof.

For guidance and information.



BIENVENIDO Y. RUBIO
Commissioner

[Signature]
JUL 30 2024



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

**MEMORANDUM**

TO : ALL IMPORTERS AND EXPORTERS

FROM : *Gr*
GERALD GLENN F. PANGANIBAN, PhD.
Director
Bureau of Plant Industry

DATE : JULY 1, 2024

SUBJECT : ELECTRONIC EXCHANGE OF CERTIFICATES WITH INDONESIA

In our move towards digital trade facilitation, the Department of Agriculture – Bureau of Plant Industry (DA-BPI) and the Bureau of Customs (BOC) joined forces in January 2023 to kick-start a virtual meeting to pave the way for the Philippines' participation into the cross-border exchange of electronic Phytosanitary Certificates (e-Phyto) among ASEAN Member States through the ASEAN Single Window (ASW) System.

Under this initiative, all e-Phyto applications destined for Indonesia will be exchanged through the ASW Gateway, while incoming e-Phytos from Indonesia will be readily visible on both the BOC e-Phyto Portal and BPI Trade System.

On April 2, 2024, and the Bureau of Customs gave the green light to proceed with live implementation after successful parallel testing with Indonesia. The Production Live exchange of the ePhyto Certificate through the ASW Gateway officially commenced on June 10, 2024. This momentous occasion heralds the Philippines as the third ASEAN member state to partake in the live exchange of e-Phyto certificates.

This achievement aligns perfectly with the directive from DA Secretary Francisco Laurel Tiu, which aimed to streamline export processes and providing exporters with the tools they need to navigate international trade with ease.



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BOC-01-08627

02 August 2024

CUSTOMS MEMORANDUM CIRCULAR

No. 135-2024

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

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on August 02, 2024 shall be the applicable Rate of Exchange for the week August 03, 2024 to August 09, 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

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

I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:

1 UNITED STATES	DOLLAR	58.3150
2 JAPAN	YEN	0.3905
3 UNITED KINGDOM	POUND	74.2933
4 HONGKONG	DOLLAR	7.4625
5 SWITZERLAND	FRANC	66.8061
6 CANADA	DOLLAR	42.0470
7 SINGAPORE	DOLLAR	43.6490
8 AUSTRALIA	DOLLAR	37.8989
9 BAHRAIN	DINAR*	154.7186
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	15.5411
12 BRUNEI	DOLLAR	43.4862
13 INDONESIA	RUPIAH	0.0036
14 THAILAND	BAHT****	1.6397
15 UNITED ARAB EMIRATES	DIRHAM	15.8779
16 EUROPEAN MONETARY UNION	EURO	62.9452
17 KOREA	WON	0.0426
18 CHINA	YUAN**	8.0479



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II. OTHERS (NOT CONVERTIBLE WITH BSP)

19 ARGENTINA	PESO	0.0626
20 BRAZIL	REAL	10.1386
21 DENMARK	KRONER	8.4346
22 INDIA	RUPEE	0.6963
23 MALAYSIA	RINGGIT	12.7688
24 MEXICO	NEW PESO	3.0906
25 NEW ZEALAND	DOLLAR	34.6683
26 NORWAY	KRONER	5.3284
27 PAKISTAN	RUPEE	0.2094
28 SOUTH AFRICA	RAND	3.1901
29 SWEDEN	KRONER	5.4345
30 SYRIA	POUND	0.0045
31 TAIWAN	NT DOLLAR	1.7797
32 VENEZUELA	BOLIVAR	1.5954

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

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect August 02, 2024.


ATTY. VENER S. BAQUIRAN
Deputy Commissioner, AOCB





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BOC-01-08628

09 August 2024

CUSTOMS MEMORANDUM CIRCULAR

No. 141 - 2024

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

In line with Customs Memorandum Order No. 14 - 2019, the Exchange Rate duly issued by the Bangko Sentral ng Pilipinas on August 09, 2024 shall be the applicable Rate of Exchange for the week August 10, 2024 to August 16, 2024 for both the regular consumption entries (formal and informal), warehouse entries as well as withdrawal entries for shipments entered under warehousing.

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

I. CONVERTIBLE CURRENCIES WITH BANGKO SENTRAL:

1 UNITED STATES	DOLLAR	57.4430
2 JAPAN	YEN	0.3903
3 UNITED KINGDOM	POUND	73.2513
4 HONGKONG	DOLLAR	7.3705
5 SWITZERLAND	FRANC	66.3161
6 CANADA	DOLLAR	41.8284
7 SINGAPORE	DOLLAR	43.3499
8 AUSTRALIA	DOLLAR	37.8607
9 BAHRAIN	DINAR*	152.4213
10 KUWAIT	DINAR	N/A
11 SAUDI ARABIA	RIYAL	15.3071
12 BRUNEI	DOLLAR	43.1870
13 INDONESIA	RUPIAH	0.0036
14 THAILAND	BAHT****	1.6301
15 UNITED ARAB EMIRATES	DIRHAM	15.6405
16 EUROPEAN MONETARY UNION	EURO	62.7163
17 KOREA	WON	0.0418
18 CHINA	YUAN**	8.0057



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II. OTHERS (NOT CONVERTIBLE WITH BSP)

19 ARGENTINA	PESO	0.0613
20 BRAZIL	REAL	10.3551
21 DENMARK	KRONER	8.4045
22 INDIA	RUPEE	0.6839
23 MALAYSIA	RINGGIT	12.8508
24 MEXICO	NEW PESO	3.0456
25 NEW ZEALAND	DOLLAR	34.5405
26 NORWAY	KRONER	5.3374
27 PAKISTAN	RUPEE	0.2063
28 SOUTH AFRICA	RAND	3.1298
29 SWEDEN	KRONER	5.4776
30 SYRIA	POUND	0.0044
31 TAIWAN	NT DOLLAR	1.7723
32 VENEZUELA	BOLIVAR	1.5699

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

All issuances inconsistent with this Order are hereby revoked.

This Order shall take effect August 09, 2024.


ATTY. VENER S. BAQUIRAN
 Deputy Commissioner, AOCS





OCOM Memo No. 39-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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Glady C.

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MEMORANDUM

TO : THE ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL OTHERS CONCERNED

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

SUBJECT : NOTIFICATION BY THE REPUBLIC OF HONDURAS ON THE
INTERNATIONAL CONVENTION ON THE SIMPLIFICATION
AND HARMONIZATION OF CUSTOMS PROCEDURES

DATE : 30 July 2024

Attached as **Annex A** is the Notification on the submission of the instrument of accession of the Republic of Honduras on the International Convention on the Simplification and Harmonization of Customs Procedures or the Revised Kyoto Convention, with the following details, to wit:

"On 24 June 2023, the Executive Director of the Customs Administration of Honduras, deposited with the Secretary General, the instrument of accession of the Republic of Honduras to the International Convention on the simplification and harmonization of Customs procedures, done at Kyoto on 18 May 1973, and amended on 26 June 1999."

For information.



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OCOM Memo No. 39-2024



WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES
Established in 1952 as the Customs Co-operation Council
Créée en 1952 sous le nom de Conseil de coopération douanière

General Secretariat
-
Secrétariat général
-

PG0341Ea
PG0341Fa

Brussels, 17 July 2024
Bruxelles, le 17 juillet 2024

**INTERNATIONAL CONVENTION ON THE SIMPLIFICATION
AND HARMONIZATION OF CUSTOMS PROCEDURES
(AS AMENDED)**

(done at Kyoto on 18 May 1973, amended on 26 June 1999)

NOTIFICATION BY THE REPUBLIC OF HONDURAS*

On 29 June 2024, the Executive Director of the Customs Administration of Honduras, deposited with the Secretary General, the instrument of accession of the Republic of Honduras to the International Convention on the simplification and harmonization of Customs procedures, done at Kyoto on 18 May 1973, and amended on 26 June 1999.

**CONVENTION INTERNATIONALE POUR LA SIMPLIFICATION ET
L'HARMONISATION DES RÉGIMES DOUANIERS
(TELLE QU'AMENDÉE)**

(conclue à Kyoto le 18 mai 1973, amendée le 26 juin 1999)

NOTIFICATION DE LA RÉPUBLIQUE DU HONDURAS*

Le 29 juin 2024, le Directeur exécutif de l'Administration des douanes du Honduras a déposé, auprès du Secrétaire général, l'instrument d'adhésion de la République du Honduras à la Convention internationale pour la simplification et l'harmonisation des régimes douaniers, conclue à Kyoto le 18 mai 1973 et amendée le 26 juin 1999.

* This Convention will enter into force for the Republic of Honduras on 29 September 2024.

* Cette Convention entrera en vigueur à l'égard de la République du Honduras le 29 septembre 2024.



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AOCG Memo No. **148-2024**

BOC-09-49552

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 THE
ASSISI DEVELOPMENT FOUNDATION, INC.

DATE : **17 July 2024**

Forwarding the herein attached letters, all dated 04 June 2024, 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
04 JUNE 2024	MEDU 4400203	UL-0819207	FMSC MEAL 01-7 Manna Pack Rice (14-1kg bags)	1,260 boxes	Earliest of which is March 2027
04 JUNE 2024	MSCU 5002635	UL-0819248	FMSC MEAL 01-7 Manna Pack Rice (14-1kg bags)	1,260 boxes	Earliest of which is March 2027
04 JUNE 2024	MSMU 8277214	UL-3076345	FMSC MEAL 01-7 Manna Pack Rice (14-1kg bags)	1,260 boxes	Earliest of which is April 2027



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04 JUNE 2024	CLHU 4432895	UL- 2848039	FMSC MEAL 01-6 Manna Pack Rice (36- 370g bags)	1,260 boxes	Earliest of which is April 2027
04 JUNE 2024	BEAU 4296330	UL- 3216358	FMSC MEAL 01-6 Manna Pack Rice (36- 370g bags)	1,260 boxes	Earliest of which is May 2027
04 JUNE 2024	ONEU 0484112	UL- 3216359	FMSC MEAL 01-6 Manna Pack Rice (36- 370g bags)	1,260 boxes	Earliest of which is May 2027

It is further informed that 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.





04 June 2024

09-49552

MS. ANGELITA S. EVIDENTE

Program Manager

Assisi Development Foundation

5/F Units 503-506 Prestige Tower

F. Ortigas Jr. Road, Ortigas Center

Pasig City, 1605 Philippines

Dear **Ms. Evidente**:

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

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 Manna Pack Rice (14-1kg bag)	1,260 boxes	Earliest of which is March 2027
Container Number MEDU 4400203	Seal Number UL-0819207	

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: ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CESE
 Director IV, Bureau of International Health Cooperation
 COMMISSIONER BIENVENIDO Y. RUBIO
 Commissioner, Bureau of Customs
 ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT
 Director II, SLC, Region IV-A, IV-B, V & NCR

RSN: 20240530093746
 Amount: PhP 510
 OR Number: 90000
 Date: 31 May 2024



04 June 2024

09-49550

MS. ANGELITA S. EVIDENTE

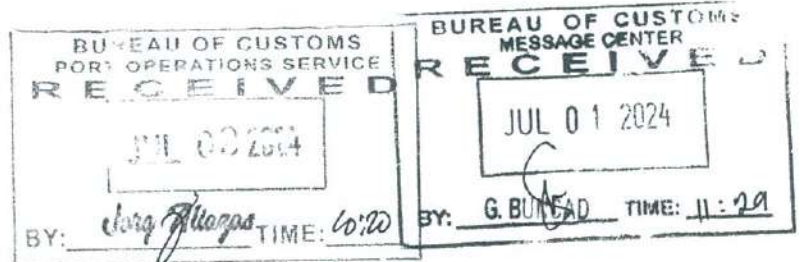
Program Manager

Assisi Development Foundation

5/F Units 503-506 Prestige Tower

F. Ortigas Jr. Road, Ortigas Center

Pasig City, 1605 Philippines



Dear Ms. Evidente:

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

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 Manna Pack Rice (14-1kg bag)	1,260 boxes	Earliest of which is March 2027
Container Number MSCU 5002635		Seal Number UL-0819248

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: ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CESE
 Director IV, Bureau of International Health Cooperation
 COMMISSIONER BIENVENIDO Y. RUBIO
 Commissioner, Bureau of Customs
 ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT
 Director II, SLC, Region IV-A, IV-B, V & NCR

RSN: 20240502092820
 Amount: PHP 510
 OR Number: 27300
 Date: 02 May 2024





04 June 2024

09-49553

MS. ANGELITA S. EVIDENTE

Program Manager

Assisi Development Foundation

5/F Units 503-506 Prestige Tower

F. Ortigas Jr. Road, Ortigas Center

Pasig City, 1605 Philippines

Dear **Ms. Evidente**:

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

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 Manna Pack Rice (14-1kg bag)	1,260 boxes	Earliest of which is April 2027
Container Number MSMU 8277214		Seal Number UL-3076345

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: **ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CESE**
 Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y. RUBIO
 Commissioner, Bureau of Customs
ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT
 Director II, SLC, Region IV-A, IV-B, V & NCR

RSN: 20240530094138
 Amount: PhP 510
 OR Number: 70000
 Date: 31 May 2024
 hmr/hsa



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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 ID 310507338



01 JUL 2024



04 June 2024

09-49551

MS. ANGELITA S. EVIDENTE

Program Manager

Assisi Development Foundation

5/F Units 503-506 Prestige Tower

F. Ortigas Jr. Road, Ortigas Center

Pasig City, 1605 Philippines



Dear Ms. Evidente:

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

Product Name	Quantity	Expiry Date
FMSC MEAL 01-6 Manna Pack Rice (36-370g bag)	1,260 boxes	Earliest of which is April 2027
Container Number CLHU 4432895	Seal Number UL-2848039	

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: ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CESE
 Director IV, Bureau of International Health Cooperation
 COMMISSIONER BIENVENIDO Y. RUBIO
 Commissioner, Bureau of Customs
 ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT
 Director II, SLC, Region IV-A, IV-B, V & NCR

RSN: 20240530094305
 Amount: PHP 510
 OR Number: 11000
 Date: 31 May 2024
 hmr/hsa



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

Trunk Line +63 2 857 1900

Website : www.fda.gov.ph

Fax +63 2 807 0751

Email : info@fda.gov.ph

Management System
 ISO 9001:2015
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 ID: 8105073384



01 JUL 2024



04 June 2024

09 - 49549

MS. ANGELITA S. EVIDENTE

Program Manager

Assisi Development Foundation

5/F Units 503-506 Prestige Tower

F. Ortigas Jr. Road, Ortigas Center

Pasig City, 1605 Philippines

Dear **Ms. Evidente**:

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

Product Name	Quantity	Expiry Date
FMSC MEAL 01-6 Manna Pack Rice (36-370g bag)	1,260 boxes	Earliest of which is May 2027
Container Number BEAU 4296330	Seal Number UL-3216358	

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: ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CESE
Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT
Director II, SLC, Region IV-A, IV-B, V & NCR

RSN: 20240530114049
Amount: PhP 510
OR Number: 13000
Date: 31 May 2024
lmr/usa

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

RECEIVED #3423

BY: *[Signature]*
DATE & TIME: 07-02-24

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE
RECEIVED

JUL 01 2024

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.phManagement
System
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ID 910507339

01 JUL 2024

04 June 2024

09-49554

MS. ANGELITA S. EVIDENTE

Program Manager

Assisi Development Foundation

5/F Units 503-506 Prestige Tower

F. Ortigas Jr. Road, Ortigas Center

Pasig City, 1605 Philippines

Dear **Ms. Evidente**:

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

Product Name	Quantity	Expiry Date
FMSC MEAL 01-6 Manna Pack Rice (36-370g bag)	1,260 boxes	Earliest of which is May 2027
Container Number ONEU 0484112	Seal Number UL-3216359	

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 info@fda.gov.ph.

Very truly yours,


PILAR MARILYN M. PAGAYUNAN

Director IV

Center for Food Regulation and Research

cc: ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CESE
 Director IV, Bureau of International Health Cooperation
 COMMISSIONER BIENVENIDO Y. RUBIO
 Commissioner, Bureau of Customs
 ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT
 Director II, SLC, Region IV-A, IV-B, V & NCR




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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS**MASTER COPY**

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BOC-09-49544

MEMORANDUM

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



FROM : **ATTY. VENER S. BAQUIRAN**
Deputy Commissioner *9/6/24*
Assessment and Operations Coordinating Group

SUBJECT : **FOOD AND DRUG ADMINISTRATION (FDA)**
RECOMMENDATION FOR THE RELEASE OF DONATED
PHARMACEUTICAL PRODUCTS FROM VITAMIN ANGELS,
USA TO VITAMIN ANGEL ALLIANCE, INC.

DATE : **17 July 2024**

Forwarding the herein attached letters, both dated 22 May 2024, from Director Jesusa Joyce N. Cirunay, Center for Food Regulation and Research, FDA, addressed to Ms. Luz R. Escubil, Country Program Manager, Vitamin Angel Alliance, recommending clearance for the release of the following pharmaceutical products as donation from Vitamin Angels, USA to Vitamin Angel Alliance, Inc.:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
Albendazole 400 mg Tablet Packaging: HDPE White Plastic bottle x 1000 Manufactured: Mepro Pharmaceuticals Pvt. Ltd. (Unit III) – Plot No. 141/2 & 227, Haripuara, Taluka: Savli, Jarod-Samlaya Road, Dist: Vadodara-391520, Gujarat State, India Storage Conditions: Store at temperature below 30°C, protected from light	3AL3060 3AL3061 3AL3062	31 October 2027	229 Bottles 997 Bottles 686 Bottles
Albendazole 400 mg Tablet Packaging: HDPE White Plastic bottle x 1000 Manufactured: Mepro Pharmaceuticals Pvt. Ltd. (Unit III) – Plot No. 141/2 & 227,	3AL3060	31 October 2027	768 Bottles



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Haripuara, Taluka: Savli, Jarod-Samlaya Road, Dist: Vadodara-391520, Gujarat State, India Storage Conditions: Store at temperature below 30°C, protected from light			
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The release of the said donated pharmaceutical products, intended for children, is on the condition that:

1. The said products shall have a shelf-life of not less than 12 months at the time of arrival;
2. The labels (primary, secondary, and product information) shall be in the English language; and
3. The clearance is without prejudice to tariff rules and customs regulations.

For information and appropriate action.



CLEARANCE LETTER

DA-44544

22 May 2024

LUZ R. ESCUBIL

Country Program Manager

Vitamin Angel Alliance, Inc.

Unit D, Lot 9, Block 6, Almond Nut St. Marikina East

Subdivision, San Roque Marikina City, Metro Manila

Subject: Clearance of Foreign Drug Donations

Dear Ms Escubil:

Please be informed that this Office recommends clearance for the release of the following products donated by *Vitamin Angels* – 6500 Holister Ave. Suite#130, Goleta, California, 93117, USA to *Vitamin Angel Alliance, Inc.* located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
Albendazole 400 mg Tablet Packaging: HDPE White Plastic Bottle x 1,000 Manufactured by: Mepro Pharmaceuticals Pvt. Ltd. (Unit III)– Plot No. 141/2 & 227, Haripura, Taluka: Savli, Jarod-Samlaya Road, Dist: Vadodara-391520, Gujarat State, India Storage conditions: Store at temperature below 30°C, protected from light.	3AL3060 3AL3061 3AL3062	31 October 2027	229 Bottles 997 Bottles 686 Bottles

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

1. a shelf-life of not less than 12 months at the time of arrival; and
2. labels (primary, secondary, and product information) in English language.

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

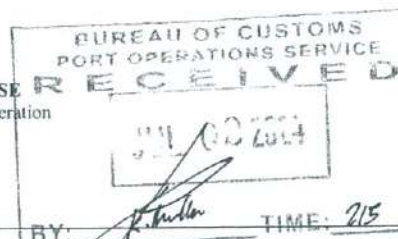
Very truly yours,

By Authority of the Director General:

Per FDA Order No. 2016-005


JESUSA JOYCE N. CIRUNAY, RPh

Director IV, Center for Drug Regulation and Research

Amt. Paid: PHP 510.00
OR#: SEQ#5072024131230410
Date: 07 May 2024cc: Alleli Annie Grace P. Sudiagal, MD, MPH, CESP
Director IV, Bureau of International Health CooperationBienvenido Y. Rubio
Commissioner, Bureau of Customs

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

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Email : info@fda.gov.phManagement System
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01 JUL 2024

CLEARANCE LETTER

09-49544

22 May 2024

LUZ R. ESCUBILCountry Program Manager
Vitamin Angel Alliance, Inc.
Unit D, Lot 9, Block 6, Almond Nut St. Marikina East
Subdivision, San Roque Marikina City, Metro Manila**Subject: Clearance of Foreign Drug Donations**

Dear Ms Escubil:

Please be informed that this Office recommends clearance for the release of the following products donated by *Vitamin Angels* – 6500 Holister Ave. Suite#130, Goleta, California, 93117, USA to *Vitamin Angel Alliance, Inc.* located at the abovementioned address:

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
Albendazole 400 mg Tablet Packaging: HDPE White Plastic Bottle x 1,000 Manufactured by: Mepro Pharmaceuticals Pvt. Ltd. (Unit III)–Plot No. 141/2 & 227, Haripura, Taluka: Savli, Jarod-Samlaya Road, Dist: Vadodara-391520, Gujarat State, India Storage conditions: Store at temperature below 30°C, protected from light.	3AL3060	31 October 2027	768 Bottles

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

1. a shelf-life of not less than 12 months at the time of arrival; and
2. labels (primary, secondary, and product information) in English language.

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

Very truly yours,

By Authority of the Director General:
Per FDA Order No. 2016-005**JESUSA JOYCE N. CIRUNAY, RPh**
Director IV, Center for Drug Regulation and ResearchAmt. Paid: PHP 510.00
OR#: SEQ#5072024131839760
Date: 07 May 2024cc: Alleli Annie Grace P. Sudiagal, MD, MPH, CESE
Director IV, Bureau of International Health CooperationBienvenido Y. Rubio
Commissioner, Bureau of Customs

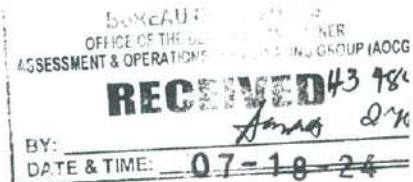
Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

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01 JUL 2024

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**MASTER COPY**
BOC-09-49543 *hm***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, USA TO THE
CONVOY OF HOPE PHILIPPINES, INC. (COHPI)

DATE : 18 July 2024

Forwarding the herein attached letter dated 27 May 2024 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 product from Convoy of Hope, USA to COHPI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
27 May 2024	DFSU 7774722	UL-4092756	Fortified Rice & Soy Protein Meal	1,320 cases	Earliest of which is March 2025

It is further informed that the release of the said donated food product shall be subject to the following conditions:

1. The product 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



27 May 2024

09-49543

MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance

Convoy of Hope Philippines, Inc.

1924, Taft Avenue corner Bernabe Street,

Brgy. 044, Pasay City

Dear **Mr. Sasuman**:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,320 cases	Earliest of which is March 2025
Container Number DFSU 7774722		Seal Number UL-4092756

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.

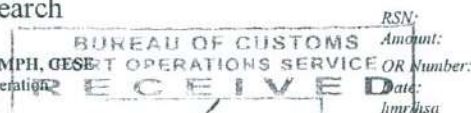
This clearance is without prejudice to existing tariff rules and customs regulations.

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

Very truly yours,

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

cc: ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, GESE
Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT
Director II, SLC, Region IV-A, IV-B, V & NCR



RSN: 20240516163051
Amount: P 510
OR Number: 50400
Date: 23 May 2024
hmr/isa

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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BOC-09-49547

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 THE INTERNATIONAL
FEDERATION OF RED CROSS & RED CRESCENT
SOCIETIES – KUALA LUMPUR, MALAYSIA TO THE
PHILIPPINE RED CROSS.**DATE :** **18 July 2024**

Forwarding the herein attached letter dated 06 June 2024, from Engr. Ana Trinidad F. Rivera, Director IV, Center for Cosmetics and Household/Urban Hazardous Substances Regulation and Research, FDA, addressed to Dr. Gwendolyn Pang, Secretary General, Philippine Red Cross, interposing no objection to the release of the following donated cosmetic products from the International Federation of Red Cross and Red Crescent Societies – Kuala Lumpur, Malaysia to the PHILIPPINE RED CROSS:

Date of invoice	Invoice No.	Product Name	Quantity
05 January 2024	RS/05476	Body Soap (100g) Toothpaste (100g) Laundry Soap (200g)	30,240 pcs. 5,040 pcs. 12,600 pcs.

It is further informed that the release of the said 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.



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DA-49549

06 June 2024

DR. GWENDOLYN PANG

Secretary General

PHILIPPINE RED CROSS

No. 37 EDSA corner Boni Ave., Mandaluyong City



Subject: 30,240 pcs. Body Soap 100g
 5,040 tubes Toothpaste 100g
 12,600 pcs. Laundry Soap 200g
 Invoice No. RS/05476
 05 January 2024

Dear **Dr. Pang**,

Please be informed that this Office interposes no objection to the release of the above products as donation by the International Federation of Red Cross and Red Crescent Societies –Kuala Lumpur 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 death that may result from the usage and consumption of these donated products.

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

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



By Authority of the Director General:


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

O.R. No.: 52224745727
Amount: Php 510.00
Date: 22 May 2024
DTN: 20240521164740
mmm/CCT

cc: **ALELI ANNIE GRACE P. SUDIACAL, MD, MPH, CESE**
Director IV, Bureau of International Health Cooperation
BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
JESUSA JOYCE N. CIRUNAY, RPh
OIC-Deputy Director General, Field Regulation Operations Office



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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 : 18 July 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 16 July 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-315	"NON-FAT DRY MILK MEDIUM HEAT (25 kg)"	0402.10.41	MFN – 1% ad valorem ✓

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 152-2024 P. 2REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-49908

Ref. No. 24-070

16 July 2024

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

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 24-315, issued by this Commission on 16 July 2024. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

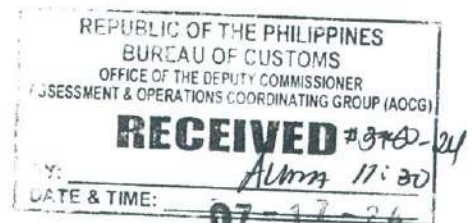
Very truly yours,



Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

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



16 JUL 2024

AOCG Memo No. 152-2024 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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0402.10.41 MFN - 1% ad valorem		24-315
		3	DATE ISSUED
			16 July 2024

4	DESCRIPTION OF GOOD
	<p>"NON-FAT DRY MILK MEDIUM HEAT (25 kg)"</p> <p>Based on the product information bulletin, product composition, production process flowchart, certificate of analysis, and packing list submitted, subject article is a 100% skimmed milk powder with a fat content, by weight, not exceeding 1.5%. It is in the form of a uniform white to light cream, free-flowing powder with a sweet odour and flavour. Packed in 25-kg multiwall kraft paper bags with polyethylene (PE) liners, subject article is used as an ingredient for powdered chocolate malt milk drinks, growing-up milk, breakfast cereals, and ambient dairy products.</p>
5	REASONS FOR CLASSIFICATION
	<p>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 (full cream milk or partially or completely skimmed milk) 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.</p> <p>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.</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>Digitally signed</i> <i>Marilou P. Mendoza</i></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>



MASTER COPY

AOCG Memo No. 153-2024

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MEMORANDUM

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

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

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

DATE : 18 July 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 17 July 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1001	"DIGITALMEDIA 8G+® 4K60 4:4:4 HDR TRANSMITTER 302, MODEL: DM-TX-4KZ-302-C"	8517.62.49	MFN – Zero ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
24-042	"NESTLE® KITKAT® BITES (40 g)"	1905.32.20	MFN – 15% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 6% ad valorem ✓ AIFTA – 5% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓

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



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BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-046	"NESTLE® CERELAC® NUTRIPUFFS® BANANA & STRAWBERRY (50 g)"	1904.10.90	MFN – 15% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 6% ad valorem* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – Zero* ✓
24-197	"NESTLE HEALTH SCIENCE® BENEPROTEIN®"	3504.00.00	MFN – 1% ad valorem ✓
24-318	"COCOPALLET"	9602.00.90	Export Duty - Zero
24-365	"MASFLEX 6PCS STAINLESS STEEL UTENSILS WITH STAND, MODEL: MC-02"	8215.20.00	MFN – 10% ad valorem ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓
24-390	"ALTAMA TACTICAL SHOES, MODEL: 317053"	6403.91.90	MFN – 15% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – 5% ad valorem* ✓ ACFTA – Zero* ✓ AHKFTA – 15% ad valorem* ✓ AIFTA – 5% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ PH-EFTA FTA (CHE/LIE) – Zero* ✓ PH-EFTA FTA (ISL) – Zero* ✓ PH-EFTA FTA (NOR) – Zero* ✓ PJEPA – Zero* ✓ RCEP – 15% ad valorem* ✓

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



AJCG Memo No. 153-2024 p.3



MASTER COPY

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-471	"AAA® GLUCOSE SYRUP A301 (300 kg)"	1702.30.20	MFN – 3% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
24-486	"FLAVOR 111678"	3302.10.10	MFN – 1% ad valorem ✓
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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

AOCG Memo No. 153-2024 p-4



09-49930

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-071

17 July 2024

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1001, 24-042, 24-046, 24-197, 24-318, 24-365, 24-390, 24-471, and 24-486, issued by this Commission on 17 July 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

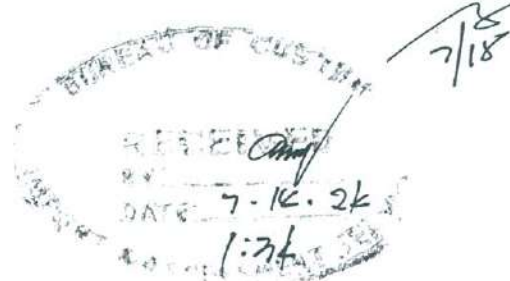
Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

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 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



7 11 2024




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.62.49		23-1001
	MFN – Zero	3	DATE ISSUED
	AANZFTA - Zero		17 July 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP – Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p>“DIGITALMEDIA 8G+® 4K60 4:4:4 HDR TRANSMITTER 302, Model: DM-TX-4KZ-302-C”</p> <p>Based on the brochure and technical specifications submitted, subject article is a digital audio/video (AV) transmitter and multimedia interface. It is equipped with a DisplayPort™ input, two high-definition multimedia interface (HDMI) inputs, and an HDMI output that enables the transmission of audio and video signals to a DigitalMedia 8G+® receiver (imported separately) and provides a gateway for controlling connected input devices (e.g., computers and other AV sources). Subject article can be installed beneath conference tables, inside lecterns and equipment racks, or at any other locations inside boardrooms, classrooms, auditoriums, or residences.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images, or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other communication apparatus. This group includes multiplexers and related line equipment (e.g., transmitters, receivers or electro-optical converters).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.49, 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>

AOCs Memo No. 153-2024 p. 6

2	TCC (AR) NO.
	23-1001

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. 153-2024 P.7

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.32.20		24-042
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 5% ad valorem AKFTA - Zero		17 July 2024

4	DESCRIPTION OF GOOD
	<p align="center">"NESTLE® KITKAT® BITES (40 g)"</p> <p>Based on the certificate of ingredients, manufacturing process, product label, photograph of the product, and sample submitted, subject article is a wafer ball coated with milk chocolate. It is composed of chocolate (sugar, milk solids, deodorized cocoa butter, and cocoa mass, among others) and wafer (wheat flour, palm kernel stearin, glucose syrup powder, and cocoa powder, among others). Subject article is packed in weights of 40-g in metallized plastics.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. The heading includes waffles and wafers, which are light fine bakers' wares baked between patterned metal plates. 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 and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
	24-042

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	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. 153-2024 P-9

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 1904.10.90</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - 5% ad valorem RCEP - Zero</p>	2 TCC (AR) NO. <p style="text-align: center;">24-046</p> 3 DATE ISSUED <p style="text-align: center;">17 July 2024</p>
4 DESCRIPTION OF GOOD <p style="text-align: center;">"NESTLE® CERELAC® NUTRIPUFFS® BANANA & STRAWBERRY (50 g)"</p> <p>Based on the certificate of composition, certificate of manufacturing process, product label, and photograph of the product submitted, subject article is a star-shaped banana- and strawberry-flavoured cereal-based snack made from rice, wheat flour, corn flour, palm oil olein, icing sugar, banana puree, minerals, strawberry powder, and vitamin B₁. It is produced by dry mixing of the raw materials, followed by extrusion cooking (swelling), oven drying, cooling, and coating. Packed in 50-g resealable bags, subject article is intended for infants and young children.</p> 	
5 REASONS FOR CLASSIFICATION <p>Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	

AOCG Memo No. 153-2024 p. 10

2	TCC (AR) NO.
	24-046

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)	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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3504.00.00		24-197
	MFN - 1% ad valorem	3	DATE ISSUED
			17 July 2024

4	DESCRIPTION OF GOOD
	<p align="center">"NESTLE HEALTH SCIENCE® BENEPROTEIN®"</p> <p>Based on the list of ingredients, manufacturing process flow diagram, product label, and photograph of the product submitted, subject article is an unflavoured instant protein powder composed of whey protein isolate (containing more than 90% protein by weight) and soy lecithin (emulsifier). It is used as a protein supplement as directed by health professionals. Packed in 227-g canisters, subject article is administered orally by dissolving one scoop of powder into four fluid ounces of a beverage or prepared soft food. It can also be administered via tube feeding by dissolving one scoop of powder in two to four fluid ounces of water.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 35.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other protein substances and their derivatives, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other protein substances and their derivatives, not covered by a more specific heading in the Nomenclature, including in particular, protein isolates obtained by extraction from a vegetable substance (e.g., defatted soya bean flour) and consisting of a mixture of proteins contained therein. The protein content of these isolates is generally not less than 90%.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3504.00.00, 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> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Digitally signed</i></p> <p align="right"><i>Marilou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA</p> <p align="right">Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 9602.00.90 Export Duty - Zero		24-318
		3	DATE ISSUED
			17 July 2024

4 DESCRIPTION OF GOOD

"COCOPALLET"

Based on the brochure, manufacturer's certificate, and technical specifications of the product submitted, subject article is a moulded pallet made from coconut (*Cocos Nucifera*) husk. It is produced by drying the husk to a moisture content below 8%, followed by moulding at approximately 1,300 psi compression pressure and 400°F without the addition of synthetic glue or chemicals. Designed for the handling and transport of goods, subject article has a net weight of 18 kg and dimensions (L x W x T) of 1,200 mm x 1,000 mm x 140 mm.



5 REASONS FOR CLASSIFICATION

Heading 96.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes, on the one hand, moulded and carved articles of various materials, provided those articles are not specified or included in other headings of the Nomenclature (e.g., articles of plastics - Chapter 39, or of ebonite - Chapter 40). For the purposes of these materials, the expression "moulded articles" means articles which have been moulded to a shape appropriate to their intended use. On the other hand, materials moulded in the shape of blocks, cubes, plates, bars, sticks, etc., whether or not impressed during moulding, are not included.

In view thereof, subject article is classified under AHTN 2022 subheading 9602.00.90.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 8215.20.00</p> <p>MFN - 10% ad valorem</p> <p>ACFTA - Zero</p> <p>RCEP - Zero</p>		24-365	
		3	DATE ISSUED
		17 July 2024	

4	DESCRIPTION OF GOOD
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"MASFLEX 6PCS STAINLESS STEEL UTENSILS WITH STAND, MODEL: MC-02"

Based on the technical specifications, product composition, manufacturing process, and photographs of the product submitted, subject article is a set of stainless steel kitchen/cooking utensils with polypropylene handles. The set is composed of a soup ladle, solid spoon, slotted turner, solid turner, skimmer, meat fork, and a stand, designed for the convenient storage of the utensils.



5	REASONS FOR CLASSIFICATION
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Heading 82.15 of the ASEAN Harmonised Tariff Nomenclature (AHIN) 2022 covers spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these goods may be of one piece or fitted with handles of base metal, wood, plastics, etc. In accordance with Chapter Note 3, the heading also includes sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8215.20.00, 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.

This ruling shall be valid for five years 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
David P. Hendry

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<table border="1"> <tr> <td>1</td> <td>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</td> </tr> <tr> <td colspan="2"> <p style="text-align: center;">AHTN 6403.91.90</p> <table border="0"> <tr> <td>MFN - 15% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - 5% ad valorem</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - 15% ad valorem</td> <td>AIFTA - 5% ad valorem</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>PH-EFTA FTA (CHE/LIE) - Zero</td> <td>PH-EFTA FTA (ISL) - Zero</td> </tr> <tr> <td>PH-EFTA FTA (NOR) - Zero</td> <td>PJEPA - Zero</td> </tr> <tr> <td>RCEP - 15% ad valorem</td> <td></td> </tr> </table> </td> </tr> </table>	1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	<p style="text-align: center;">AHTN 6403.91.90</p> <table border="0"> <tr> <td>MFN - 15% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - 5% ad valorem</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - 15% ad valorem</td> <td>AIFTA - 5% ad valorem</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>PH-EFTA FTA (CHE/LIE) - Zero</td> <td>PH-EFTA FTA (ISL) - Zero</td> </tr> <tr> <td>PH-EFTA FTA (NOR) - Zero</td> <td>PJEPA - Zero</td> </tr> <tr> <td>RCEP - 15% ad valorem</td> <td></td> </tr> </table>		MFN - 15% ad valorem	ATIGA - Zero	AANZFTA - 5% ad valorem	ACFTA - Zero	AHKFTA - 15% ad valorem	AIFTA - 5% ad valorem	AJCEPA - Zero	AKFTA - Zero	PH-EFTA FTA (CHE/LIE) - Zero	PH-EFTA FTA (ISL) - Zero	PH-EFTA FTA (NOR) - Zero	PJEPA - Zero	RCEP - 15% ad valorem		<table border="1"> <tr> <td>2</td> <td>TCC (AR) NO.</td> </tr> <tr> <td colspan="2">24-390</td> </tr> <tr> <td>3</td> <td>DATE ISSUED</td> </tr> <tr> <td colspan="2">17 July 2024</td> </tr> </table>	2	TCC (AR) NO.	24-390		3	DATE ISSUED	17 July 2024	
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2	TCC (AR) NO.
	24-390

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)	5	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	15	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/ Liechtenstein) [(PH-EFTA FTA (CHE/LIE))]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [(PH-EFTA FTA (ISL))]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [(PH-EFTA FTA (NOR))]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.30.20		24-471
	MFN - 3% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			17 July 2024
4	DESCRIPTION OF GOOD		
	"AAA® GLUCOSE SYRUP A301 (300 kg)"		
	<p>Based on the ingredient declaration, certificate of analysis, production process flowchart, and packing list submitted, subject article is a glucose syrup made from tapioca starch. The tapioca starch and water solution undergo a saccharification process combined with a series of filtration, followed by concentration, to form a colourless syrup with a polarimeter reading of around 43° Baumé (Bé). Packed in 300-kg drums, subject article is used as a sweetener in cereal preparations.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sugar syrups not containing added flavouring or colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers syrups of all sugars (including lactose syrups and aqueous solutions other than aqueous solutions of chemically pure sugars of heading 29.40), provided they do not contain added flavouring or colouring matter. In addition to the syrups referred to in other sugars (i.e., glucose (starch) syrup, fructose syrup, syrup of malto-dextrins, inverted sugar syrup as well as sucrose syrup), this heading includes simple syrups obtained by dissolving sugars of this Chapter in water.</p>		
	<p>In view thereof, subject article is classified under AHTN 2022 subheading 1702.30.20, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>		

AOCG Memo No. 153-2024 p. 17

2	TCC (AR) NO.
	24-471

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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TARIFF COMMISSION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 3302.10.10</p> <p>MFN - 1% ad valorem</p>		24-486	
		3	DATE ISSUED
		17 July 2024	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">"FLAVOR 111678"</p> <p>Based on the product specifications, safety data sheet, ingredients list, production process flowchart, certification on product use, and photographs of the product, packaging, and product label submitted, subject article is a flavouring preparation in the form of a colourless, clear liquid with a characteristic odour. It is composed of natural flavouring and nature-identical flavouring substances (composed of various odoriferous substances), ethanol, propylene glycol, and water. Packed in 25-kg (net weight) plastic containers, subject article is used as a flavouring in the manufacture of alcoholic beverages.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions), with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right;"><p>FOR THE COMMISSION</p><p> Digitally signed</p><p>MARILOU P. MENDOZA Chairperson</p></div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





MASTER COPY

AOCG Memo No. 154-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

MEMORANDUM

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

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

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

DATE : 19 July 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 18 July 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-340	"LCD PANEL AND CABINET, MODEL: DEVANT 65QUHW01"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-370	"LCD PANEL AND CABINET, MODEL: DEVANT 55UHD205"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-371	"LCD PANEL AND CABINET, MODEL: DEVANT 55QUHV05"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-381	"PEEL OFF ENDS 99 mm DIETETIQUE"	8309.90.99	MFN -10% ad valorem
24-382	"END TIN PEEL OFF 127 mm DIETETIC"	8309.90.99	MFN -10% ad valorem
24-383	"END TIN PEEL OFF 153 mm DIETETIC"	8309.90.99	MFN -10% ad valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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

MASTER COPY



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-072

09-40051

18 July 2024

COMMISSIONER BIENVENIDO Y. RUBIO

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-340, 24-370, 24-371, 24-381, 24-382, and 24-383, issued by this Commission on 18 July 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

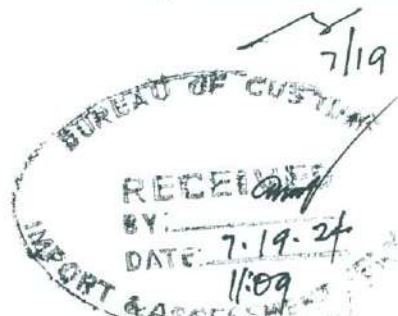
MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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



18 JUL 2024



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91		24-340
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		18 July 2024
	RCEP - Zero		

4 | DESCRIPTION OF GOOD

“LCD PANEL AND CABINET, MODEL: DEVANT 65QUHW01”

Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1 pc	Front Cover	Covers the front part of the panel or TV
2 pcs	Middle Frame L/R	Used to fix or hold the Open Cell in place
1 pc	Open Cell	Key display component of TV
1 pc	Prism Film	Backlight component; spreads the brightness evenly
1 pc	Diffuser Film	Backlight component; spreads the light
1 pc	Reflector Film	Reflects the light from the LED Bar
16 pcs	Support Pin	Used to fix or hold the Reflector Film in place
12 pcs	Lightbar Straight	Light source of LED Panel
2 pcs	Angle Bead	Protects the corners of the Open Cell
1 pc	Backcover	Covers the back part of the panel or TV and used to fix or hold the Mainboard

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, screws, wires, cable connectors, speakers, base stands, and other parts will be assembled locally to make a complete LED TV set.

2	TCC (AR) NO.
	24-340

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91		24-370
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		18 July 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD	
“LCD PANEL AND CABINET, MODEL: DEVANT 55UHD205”		
Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:		
Quantity	Part Name	Description
1 pc	Front Cover	The case at the front of the TV
1 pc	Bottom Frame	The bottom frame of the TV
1 pc	Open Cell	The panel used to display the image
1 pc	Micro Lens on Prism (MOP)	A mebrane that improves the brightness of the front view
1 pc	Diffusion Film	A film that directs the direction for light scaterring
1 pc	Reflection Film	A film that improves brightness and energy efficiency
2 pcs	Light Bar	LEDs integrated into a single bar
1 pc	Metal Back Cover (MBC)	The metal plate holds the other parts of the TV in place
1 pc	Light Guiding Part	A window that accepts signals from the remote control
2 pcs	Loudspeaker L/R	The part that converts electrical signals into audio/sound
3 pcs	Rear Covers	Middle, left and right cases at the back of the TV
Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, screws, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete LED TV set.		

2	TCC (AR) NO.
	24-370

5 REASONS FOR CLASSIFICATION

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

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

ACCG Memo No. 154-2024 P.7

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91		24-371
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		18 July 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD	
"LCD PANEL AND CABINET, MODEL: DEVANT 55QUHV05"		
Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:		
Quantity	Part Name	Description
1 pc	Front Cover	The case at the front of the TV
1 pc	Bottom Frame	The bottom frame of the TV
1 pc	Open Cell	The panel used to display the image
1 pc	Micro Lens on Prism (MOP)	A mebrane that improves the brightness of the front view
1 pc	Diffusion Film	A film that directs the direction for light scattering
1 pc	Reflection Film	A film that improves brightness and energy efficiency
1 pc	Mid Frame	The middle frame of the TV
8 pcs	Light Bar	LEDs integrated into a single bar
1 pc	Metal Back Cover (MBC)	The metal plate holds the other parts of the TV in place
1 pc	Light Guiding Part	A window that accepts signals from the remote control
2 pcs	Loudspeaker L/R	The part that converts electrical signals into audio/sound
1 pcs	Rear Cover	The case at the back of the TV
Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, screws, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete LED TV set.		

hms

2	TCC (AR) NO.
	24-371

5	REASONS FOR CLASSIFICATION
<p>Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero; 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>	

ACCG Memo No. 154-2024 P-9


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8309.90.99 MFN - 10% ad valorem		24-381
		3	DATE ISSUED
			18 July 2024

4	DESCRIPTION OF GOOD
	<p align="center">"PEEL OFF ENDS 99 mm DIETETIQUE"</p> <p>Based on the product specifications, manufacturing process flowchart, certificate of analysis, declaration of compliance for food contact materials, packing list, and sample submitted, subject article is an easy-open peel-off end (lid) made predominantly (by weight) of steel. It consists of an outer body (ring), made from unlacquered steel, and an adhesive-sealed peel-off lid with a ring pull, both made from aluminium foil. Subject article is used as an airtight closure for cans with a 99-mm diameter opening, and is designed to preserve the freshness of powdered infant milk products while allowing easy access to the milk without using a can opener.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 7 to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 states that in the classification of composite articles : except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.</p> <p>Heading 83.09 of the AHTN 2022 covers stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a range of articles of base metal (often with washers or other fittings of plastics, rubber, cork, etc.) used for corking or capsuling drums, barrels, bottles, etc., or for sealing cases or other packages. The heading includes tops with an incised flap and a ring pull, made of base metal, used, for example, for drink or food cans.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 8309.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p 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>

ACCC Memo No. 154-2024 P-10

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8309.90.99 MFN - 10% ad valorem		24-382
		3	DATE ISSUED
			18 July 2024

4 DESCRIPTION OF GOOD

"END TIN PEEL OFF 127 mm DIETETIC"

Based on the product specifications, manufacturing process, certificate of inspection, packing list, and sample submitted, subject article is an easy-open peel-off end (lid) made predominantly (by weight) of steel (tinplate). It consists of an outer ring made from tinplate and a heat-sealed peel-off lid with a ring pull, both made from aluminium foil. Subject article is used as an airtight closure for cans with a 127-mm diameter opening, and is designed to preserve the freshness of powdered infant milk products while allowing easy access to the milk without using a can opener.



5 REASONS FOR CLASSIFICATION

Note 7 to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 states that in the classification of composite articles : except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

Heading 83.09 of the AHTN 2022 covers stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a range of articles of base metal (often with washers or other fittings of plastics, rubber, cork, etc.) used for corking or capsuling drums, barrels, bottles, etc., or for sealing cases or other packages. The heading includes tops with an incised flap and a ring pull, made of base metal, used, for example, for drink or food cans.

In view thereof, the subject article is classified under AHTN 2022 subheading 8309.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is 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. 154-2024 P-11




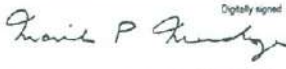
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8309.90.99		24-383
	MFN - 10% ad valorem	3	DATE ISSUED
			18 July 2024


4	DESCRIPTION OF GOOD
	<p align="center">"END TIN PEEL OFF 153 mm DIETETIC"</p> <p>Based on the product specifications, manufacturing process, certificate of inspection, packing list, and sample submitted, subject article is an easy-open peel-off end (lid) made predominantly (by weight) of steel (tinplate). It consists of an outer ring made from tinplate and a heat-sealed peel-off lid with a ring pull, both made from aluminium foil. Subject article is used as an airtight closure for cans with a 153-mm diameter opening, and is designed to preserve the freshness of powdered infant milk products while allowing easy access to the milk without using a can opener.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 7 to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 states that in the classification of composite articles : except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.</p> <p>Heading 83.09 of the AHTN 2022 covers stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a range of articles of base metal (often with washers or other fittings of plastics, rubber, cork, etc.) used for corking or capsuling drums, barrels, bottles, etc., or for sealing cases or other packages. The heading includes tops with an incised flap and a ring pull, made of base metal, used, for example, for drink or food cans.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 8309.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>


REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS*A modernized and credible customs administration that upholds good governance and is among the world's best*


BOC-01-09366

MEMORANDUM

TO : ALL DISTRICT COLLECTORS
ALL SUPPORT COLLECTOR

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

: 
ATTY. GENIEFELLE P. LAGMAY
Acting Director, POS, AOCG

FROM : 
ATTY. NICOLAS R. KYAMKO III
Acting Chief, ACDMD, POS, AOCG

SUBJECT : REQUEST FOR DATA ON THE AGGREGATE DECLARED
VALUE AND/OR NUMBER OF BALIKBAYAN BOXES FROM
OVERSEAS BEING SENT TO THE PHILIPPINES

DATE : 26 July 2024

This has reference to the letter dated 18 July 2024 from Mr. Rafael Antonio S. Ibarra, External Sectors Statistics Group, Department of Economic Statistics, Bangko Sentral ng Pilipinas requesting data on the aggregate declared value and/or number of balikbayan boxes from overseas being sent to the Philippines on a monthly, quarterly or annual basis.

In this regard, all District Collectors and Support Collectors are therefore directed to submit the aforementioned requested data to this Office on or before August 02, 2024.

For your information and appropriate action.





AOCG Memo No. **156-2024**


REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ALL COLLECTORS OF CUSTOMS
IMPORTERS, CUSTOMS BROKERS
BROKERS' REPRESENTATIVES
BOC COLLECTING OFFICERS
IN-HOUSE BANKS
ALL OTHERS CONCERNED

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

SUBJECT : REITERATION ON THE UTILIZATION OF CASH-SAD MODULE
OF THE E2M SYSTEM FOR THE SETTLEMENT OF ADDITIONAL
DUTIES, TAXES, AND OTHER CHARGES AS REFLECTED IN
THE POST ENTRY MODIFICATION (PEM) OF THE SINGLE
ADMINISTRATIVE DOCUMENT (SAD)

DATE : 26 July 2024

In relation to the settlement of additional duties, taxes, and other charges as reflected in the Post Entry Modification (PEM) of the Single Administrative Document (SAD), all concerned are hereby reminded to utilize the **Cash-SAD Module of the E2M** to reflect payment in the system pursuant to **Sec. 6.4. of Customs Memorandum Order (CMO) No. 09-2022**, to wit:

XXX

*"6.4. The importer settles the amount due immediately (Cash or Manager's Check) thru in-house bank **using the Cash-SAD Module of the E2M** to reflect the payment in the system."*

XXX

For strict and immediate compliance.



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AOCG Memo No. **157-2024**

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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 : 31 July 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 26 July 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-385	"COFFEE FLAVOR 050439 AP0551NK (20 kg)"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-402	"TRICALCIUM CITRATE M1098 (10 kg)"	2918.15.10	MFN – 1% ad valorem

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



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AOCG Memo No. 157-2024 p. 2REPUBLIC OF THE PHILIPPINES
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-413	"FLAVOR LEMON NATURAL NE557966"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-416	"VANA®-SANA DHA 7N NIF IF"	2106.90.73	MFN – 1% ad valorem
24-417	"SAMSUNG™ LS27BG400EEXP"	8528.52.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-420	"SAMSUNG KIOSK, MODEL NO.: LH24KMC3BGCX"	8470.50.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-421	"SAMSUNG KIOSK, MODEL NO.: CY-KM24APXZA"	8470.50.00	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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AOCG Memo No. **157-2024 P-3**REPUBLIC OF THE PHILIPPINES
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-422	"SAMSUNG™ LS27C360EAEXXP"	8528.52.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-423	"SAMSUNG™ LS32AG504PEXXP"	8528.52.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-464	"BOVINE MILK OLIGOSACCHARIDE POWDER (30 kg)"	1702.90.99	MFN – 3% ad valorem
24-474	"VITASTEROL S-80® ESTERIFIED NON GMO (190 kg)"	3824.99.70	MFN – 3% ad valorem
24-475	"VP NUTR X0987 WS WET USE NON-GMO (25 kg)"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-476	"TNI BETAIN 96"	2923.90.00	MFN – 1% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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AOCG Memo No. 157-2024 P-4

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-499	"FLAVOR 30462"	2106.90.66	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 157-2024 P-5



BAGONG PILIPINAS

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TARIFF COMMISSION

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REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE IN CHARGE
ASSESSMENT & OPERATIONS
RECEIVED #3954-24
BY: Alan 31
DATE & TIME: 07-29-24

Ref. No. 24-073

09-50087

26 July 2024

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
JUL 29 2024
BY: A. L. Garcia TIME: 10:20

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 fourteen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-385, 24-402, 24-413, 24-416, 24-417, 24-420, 24-421, 24-422, 24-423, 24-464, 24-474, 24-475, 24-476, and 24-499, issued by this Commission on 26 July 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

8 7/31
7.30.24
3:57

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



20 11 2024



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-385
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		26 July 2024

4	DESCRIPTION OF GOOD
	<p align="center">“COFFEE FLAVOR 050439 AP0551NK (20 kg)”</p> <p>Based on the technical data sheet, production process flowchart, certificate of composition and ingredient statement, certificate of analysis, and packing list submitted, subject article is a flavouring preparation in the form of a beige powder. It is composed of maize maltodextrin, triacetin, propylene glycol, synthetic and natural flavouring substances (composed of various odoriferous substances), and natural flavouring complexes (coffee oils). Packed in 20-kg cardboard boxes, subject article is used as a flavouring ingredient in the manufacture of coffee-flavoured powdered milk products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
	24-385

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2918.15.10 MFN - 1% ad valorem		24-402
		3	DATE ISSUED
			26 July 2024

4	DESCRIPTION OF GOOD
	<p align="center">"TRICALCIUM CITRATE M1098 (10 kg)"</p> <p>Based on the product composition, manufacturing process, and product specifications submitted, subject article is a pure tricalcium citrate tetrahydrate in the form of a fine, odourless white powder. It is produced by complete neutralisation of citric acid with a high purity calcium source, followed by precipitation. Packed in 10-kg polyethylene (PE) bags, subject article is used as a raw material in the manufacture of growing up milk products, as a source of salt and minerals.</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 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 carboxylic acids with alcohol function and their esters, salts and other derivatives 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, subject article is classified under AHTN 2022 subheading 2918.15.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-413
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		26 July 2024

4	DESCRIPTION OF GOOD
	<p align="center">“FLAVOR LEMON NATURAL NE557966”</p> <p>Based on the product and ingredient data sheets, production process flowchart, certificate of analysis, and packing list submitted, subject article is a flavouring preparation composed of natural flavourings (composed of various odoriferous substances), maltodextrin, maltose, gum arabic, and butylated hydroxyanisole. It is in the form of a pale yellow to yellow free-flowing powder. Packed in 20-kg aluminium foil bags, subject article is used as a flavouring in the manufacture of powdered beverages.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem		24-416
		3	DATE ISSUED
			26 July 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"VANA®-SANA DHA 7N NIF IF"</p> <p>Based on the certificate of analysis, manufacturing process flowchart, finished product specifications, and packing list submitted, subject article is an off-white powder composed of glucose syrup, natural high docosahexaenoic acid (DHA) fish oil (tuna), tocopherol-rich extract, sodium caseinate, whey protein concentrate, sodium L-ascorbate, and mono- and diglycerides of fatty acids. Packed in 10-kg bags, subject article is used as an ingredient for ambient dairy products, as a source of DHA.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00		24-417
	MFN - Zero	3	DATE ISSUED
	AANZFTA - Zero		26 July 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD														
	"SAMSUNG™ LS27BG400EEXP"														
	Based on the brochure and technical specifications submitted, subject article is a flat-screen, liquid crystal display (LCD) monitor. Capable of connecting to and designed for use with an automatic data processing machine, subject article comes with a stand and has the following specifications:														
	<table border="1"> <tr> <td>Screen Size (inch)</td><td>27</td></tr> <tr> <td>Resolution</td><td>1,920 x 1,080</td></tr> <tr> <td>Viewing Angle (H/V)</td><td>178° / 178°</td></tr> <tr> <td>Power Supply, AC</td><td>100 ~ 240 V</td></tr> <tr> <td>Dimension (with stand) (WxHxD) (mm)</td><td>614.7 x 571.1 x 244.8</td></tr> <tr> <td>Weight (with stand) (kg)</td><td>5.3</td></tr> <tr> <td>Connectivity</td><td>Display Port 1.5; High-Definition Multimedia Interface (HDMI) Version 2; and headphone</td></tr> </table>	Screen Size (inch)	27	Resolution	1,920 x 1,080	Viewing Angle (H/V)	178° / 178°	Power Supply, AC	100 ~ 240 V	Dimension (with stand) (WxHxD) (mm)	614.7 x 571.1 x 244.8	Weight (with stand) (kg)	5.3	Connectivity	Display Port 1.5; High-Definition Multimedia Interface (HDMI) Version 2; and headphone
Screen Size (inch)	27														
Resolution	1,920 x 1,080														
Viewing Angle (H/V)	178° / 178°														
Power Supply, AC	100 ~ 240 V														
Dimension (with stand) (WxHxD) (mm)	614.7 x 571.1 x 244.8														
Weight (with stand) (kg)	5.3														
Connectivity	Display Port 1.5; High-Definition Multimedia Interface (HDMI) Version 2; and headphone														
															


5	REASONS FOR CLASSIFICATION
	Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.
	In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00, 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.
	24-417

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

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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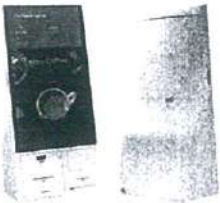


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 8470.50.00</p> <table> <tr> <td>MFN - Zero</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - Zero	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		2 TCC (AR) NO. <p style="text-align: center;">24-420</p> 3 DATE ISSUED <p style="text-align: center;">26 July 2024</p>		
MFN - Zero	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
4 DESCRIPTION OF GOOD <p style="text-align: center;">“SAMSUNG KIOSK, MODEL NO.: LH24KMC3BGCX”</p> <p>Based on the product specifications submitted, subject article is a self-service point-of-sale device. It features a 24-inch touchscreen display panel incorporating an internal player [processor, memory interface, storage, and operating system (OS)], quick response (QR) code/barcode scanner, printer, cables and power strip, and Europay, MasterCard and Visa (EMV) terminal cradle for third party devices, all fitted in a single housing. Subject article can be installed on a countertop, mounted on the wall, or placed on a floor stand in any business establishment, allowing users to self-order and pay via its payment options [credit card, barcode, QR code, and near field communication (NFC)], with the built-in printer dispensing customer transactions and/or queue numbers. Its other specifications are as follows:</p> <table border="1" data-bbox="280 1093 1007 1279"> <tr> <td>Panel Resolution</td> <td>1,920 x 1,080 (Full HD)</td> </tr> <tr> <td>Processor (CPU)</td> <td>Cortex A72 1.72 GHz Quad-Core</td> </tr> <tr> <td>Main Memory</td> <td>LPDDR4 1.5 Ghz 64 bit 3 GB</td> </tr> <tr> <td>Storage</td> <td>8 GB (3.88 GB occupied by OS)</td> </tr> <tr> <td>Operating System</td> <td>Tizen 4.0 (VDLinux)</td> </tr> <tr> <td>Power Supply</td> <td>AC 100 – 240 V, 50/60 Hz</td> </tr> </table> 		Panel Resolution	1,920 x 1,080 (Full HD)	Processor (CPU)	Cortex A72 1.72 GHz Quad-Core	Main Memory	LPDDR4 1.5 Ghz 64 bit 3 GB	Storage	8 GB (3.88 GB occupied by OS)	Operating System	Tizen 4.0 (VDLinux)	Power Supply	AC 100 – 240 V, 50/60 Hz
Panel Resolution	1,920 x 1,080 (Full HD)												
Processor (CPU)	Cortex A72 1.72 GHz Quad-Core												
Main Memory	LPDDR4 1.5 Ghz 64 bit 3 GB												
Storage	8 GB (3.88 GB occupied by OS)												
Operating System	Tizen 4.0 (VDLinux)												
Power Supply	AC 100 – 240 V, 50/60 Hz												
5 REASONS FOR CLASSIFICATION <p>Heading 84.70 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cash registers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises cash registers whether or not incorporating a calculating device. These machines are used in shops, offices, etc., to provide a record of all transactions (sales, services rendered, etc.) as they occur, of the amounts involved, the total of the amounts recorded and, in some cases, the code number of the article sold, quantity sold, time of transaction, etc. Data may be introduced either manually by means of a keyboard and a stop, lever or handle, or automatically, e.g., by means of a bar-code reader. Usually, the result is visually displayed and printed, at the same time, on a ticket for the customer and on a tallyroll which is periodically removed from the machine for checking purposes.</p> <p>This heading also covers cash registers working in conjunction, on-line or off-line, with an automatic data processing machine and cash registers which use, for example, the memory and microprocessor of another cash register (to which they are linked by cable) to perform the same functions.</p> <p>This group also includes terminals for electronic payment by credit or debit card. These terminals use the telephone network to connect to the financial institution for authorisation and completion of the transaction, and to record and issue receipts indicating the amounts debited and credited.</p>													

AOCG Memo No. 157-2024 p.15

2	TCC (AR) NO.
	24-420

In view thereof, subject article is classified under AHTN 2022 subheading 8470.50.00, 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:

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
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ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
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This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8470.50.00		24-421
	MFN - Zero	3	DATE ISSUED
	AANZFTA - Zero		26 July 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD												
	<p>“SAMSUNG KIOSK, MODEL NO.: CY-KM24APXZA”</p> <p>Based on the brochure and product specifications submitted, subject article is a self-service point-of-sale device. It features a 24-inch touchscreen liquid crystal display (LCD) panel incorporating an internal player [processor, memory interface, storage, and operating system (OS)], quick response (QR) code/barcode scanner, printer, cables and power strip, and Europay, MasterCard and Visa (EMV) terminal cradle for third party devices, all fitted in a single housing. Subject article can be installed on a countertop, mounted on the wall, or placed on a floor stand in any business establishment, allowing users to self-order and pay via its payment options [credit card, barcode, QR code, and near field communication (NFC)], with the built-in printer dispensing customer transactions and/or queue numbers. Its other specifications are as follows:</p> <table border="1"> <tr> <td>Panel Resolution</td><td>1,920 x 1,080 (Full HD)</td></tr> <tr> <td>Processor (CPU)</td><td>Cortex A72 1.7 GHz Quad-Core</td></tr> <tr> <td>Main Memory</td><td>LPDDR4 1.5 Ghz 64 bit 3 GB</td></tr> <tr> <td>Storage</td><td>8 GB (3.88 GB occupied by OS)</td></tr> <tr> <td>Operating System</td><td>Tizen 4.0 (VDLinux)</td></tr> <tr> <td>Power Supply</td><td>AC 100 – 240 V, 50/60 Hz</td></tr> </table> 	Panel Resolution	1,920 x 1,080 (Full HD)	Processor (CPU)	Cortex A72 1.7 GHz Quad-Core	Main Memory	LPDDR4 1.5 Ghz 64 bit 3 GB	Storage	8 GB (3.88 GB occupied by OS)	Operating System	Tizen 4.0 (VDLinux)	Power Supply	AC 100 – 240 V, 50/60 Hz
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5	REASONS FOR CLASSIFICATION
	<p>Heading 84.70 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cash registers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises cash registers whether or not incorporating a calculating device. These machines are used in shops, offices, etc., to provide a record of all transactions (sales, services rendered, etc.) as they occur, of the amounts involved, the total of the amounts recorded and, in some cases, the code number of the article sold, quantity sold, time of transaction, etc. Data may be introduced either manually by means of a keyboard and a stop, lever or handle, or automatically, e.g., by means of a bar-code reader. Usually, the result is visually displayed and printed, at the same time, on a ticket for the customer and on a tallyroll which is periodically removed from the machine for checking purposes.</p> <p>This heading also covers cash registers working in conjunction, on-line or off-line, with an automatic data processing machine and cash registers which use, for example, the memory and microprocessor of another cash register (to which they are linked by cable) to perform the same functions.</p> <p>This group also includes terminals for electronic payment by credit or debit card. These terminals use the telephone network to connect to the financial institution for authorisation and completion of the transaction, and to record and issue receipts indicating the amounts debited and credited.</p>

AOCG Memo No. 157-2024 r. 17

2	TCC (AR) NO.
	24-421

In view thereof, subject article is classified under AHTN 2022 subheading 8470.50.00, 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:

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
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FOR THE COMMISSION



MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00		24-422
	MFN - Zero	3	DATE ISSUED
	AANZFTA - Zero		26 July 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD																
	<p align="center">"SAMSUNG™ LS27C360EAEXXP"</p> <p>Based on the brochure and technical specifications submitted, subject article is a curved liquid crystal display (LCD) monitor. Capable of connecting to and designed for use with an automatic data processing machine, subject article comes with a stand and has the following specifications:</p> <table border="1"> <tr> <td>Screen Size (inch)</td><td>27</td></tr> <tr> <td>Resolution</td><td>1,920 x 1,080</td></tr> <tr> <td>Viewing Angle (H/V)</td><td>178° / 178°</td></tr> <tr> <td>Screen Curvature (Radius) (mm)</td><td>1,800</td></tr> <tr> <td>Power Supply, AC (V)</td><td>100 ~ 240</td></tr> <tr> <td>Dimension (with stand) (HxWxD) (mm)</td><td>622.6 x 458.6 x 214</td></tr> <tr> <td>Weight (with stand) (kg)</td><td>4.2</td></tr> <tr> <td>Connectivity</td><td>High-Definition Multimedia Interface (HDMI) Version 1.4 and headphone</td></tr> </table> 	Screen Size (inch)	27	Resolution	1,920 x 1,080	Viewing Angle (H/V)	178° / 178°	Screen Curvature (Radius) (mm)	1,800	Power Supply, AC (V)	100 ~ 240	Dimension (with stand) (HxWxD) (mm)	622.6 x 458.6 x 214	Weight (with stand) (kg)	4.2	Connectivity	High-Definition Multimedia Interface (HDMI) Version 1.4 and headphone
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Weight (with stand) (kg)	4.2																
Connectivity	High-Definition Multimedia Interface (HDMI) Version 1.4 and headphone																

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00, 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.
	24-422

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

FOR THE COMMISSION

Digitally signed:


MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00		24-423
	MFN - Zero	3	DATE ISSUED
	AANZFTA - Zero		26 July 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD														
	<p align="center">"SAMSUNG™ LS32AG504PEXXP"</p> <p>Based on the brochure and technical specifications submitted, subject article is a flat-screen, liquid crystal display (LCD) monitor. Capable of connecting to and designed for use with an automatic data processing machine, subject article comes with a stand and has the following specifications:</p> <table border="1"> <tr> <td>Screen Size (inch)</td><td>32</td></tr> <tr> <td>Resolution</td><td>2,560 x 1,440</td></tr> <tr> <td>Viewing Angle (H/V)</td><td>178° / 178°</td></tr> <tr> <td>Power Supply, AC</td><td>100 ~ 240 V</td></tr> <tr> <td>Dimension (with stand) (WxHxD) (mm)</td><td>714.6 x 602.9 x 311.1</td></tr> <tr> <td>Weight (with stand) (kg)</td><td>7.5</td></tr> <tr> <td>Connectivity</td><td>Display Port 1.2; High-Definition Multimedia Interface (HDMI) Version 2; and headphone</td></tr> </table> 	Screen Size (inch)	32	Resolution	2,560 x 1,440	Viewing Angle (H/V)	178° / 178°	Power Supply, AC	100 ~ 240 V	Dimension (with stand) (WxHxD) (mm)	714.6 x 602.9 x 311.1	Weight (with stand) (kg)	7.5	Connectivity	Display Port 1.2; High-Definition Multimedia Interface (HDMI) Version 2; and headphone
Screen Size (inch)	32														
Resolution	2,560 x 1,440														
Viewing Angle (H/V)	178° / 178°														
Power Supply, AC	100 ~ 240 V														
Dimension (with stand) (WxHxD) (mm)	714.6 x 602.9 x 311.1														
Weight (with stand) (kg)	7.5														
Connectivity	Display Port 1.2; High-Definition Multimedia Interface (HDMI) Version 2; and headphone														

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00, 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.
	24-423

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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.90.99 MFN - 3% ad valorem		24-464
		3	DATE ISSUED
			26 July 2024

4	DESCRIPTION OF GOOD
	<p>"BOVINE MILK OLIGOSACCHARIDE POWDER (30 kg)"</p> <p>Based on the certificate of analysis, production process flowchart, technical data sheet, statement of ingredients, packing list, and packaging information submitted, subject article is a spray-dried bovine-milk-derived oligosaccharide containing 48% (minimum) total oligosaccharides, 30% (minimum) lactose, galactose, and glucose. It is in the form of a fine, free-flowing, slightly yellow powder produced by skimming sweet, condensed whey, followed by demineralization, standardization, pasteurization, evaporation, enzymatic reaction, nanofiltration, concentration, and drying. Packed in 30-kg bags, subject article is used as a raw material in the manufacture of infant and follow-on or growing-up milk.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this part covers sugars, other than sugars of heading 17.01 or chemically pure sugars of heading 29.40, in solid form (including powders), whether or not containing added flavouring or colouring matter.</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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.70 MFN - 3% ad valorem		24-474
		3	DATE ISSUED
			26 July 2024

4 DESCRIPTION OF GOOD

"VITASTEROL S-80® ESTERIFIED NON GMO (190 kg)"

Based on the technical specifications, certificate of analysis, manufacturing process flowchart, composition declaration, and delivery note submitted, subject article is a mixture of various phytosterol esters (beta-sitosterol, campesterol, stigmasterol, and beta-sitostanol, among others) with antioxidants (mixed tocopherols and ascorbyl palmitate). It is in the form of a pale-yellow liquid or creamy white oily paste or solid, depending on the temperature. It is produced from the esterification of phytosterols and fatty acids, followed by distillation, activated charcoal treatment, addition of antioxidants, and filtration. Packed in 190-kg containers, subject article is used as an ingredient in the manufacture of ambient dairy products.

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.

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

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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





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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73		24-475
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		26 July 2024

4	DESCRIPTION OF GOOD
	<p>"VP NUTR X0987 WS WET USE NON-GMO (25 kg)"</p> <p>Based on the product composition, certificate of analysis, product data sheet, manufacturing process flowchart, and packing list submitted, subject article is a fortificant premix in the form of a yellow to orange fine granular powder. It is composed of vitamins (B₁, B₂, B₃, B₅, B₆, B₉, and B₁₂), sodium selenite, and lactose. Packed in 25-kg bags, subject article is used as a source of vitamins and minerals in the manufacture of powdered milk and maternal milk products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
	24-475

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

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

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2923.90.00 MFN - 1% ad valorem		24-476
		3	DATE ISSUED
			26 July 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"TNI BETAIN 96"</p> <p>Based on the brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of composition, and product data sheet submitted, subject article is pure betaine anhydrous ($C_5H_{11}NO_2$) stabilized with calcium stearate, in the form of a light-yellow crystalline powder. Packed in 25-kg multiple layer paper bags with polyethylene (PE) inlayer, subject article is added to animal feeds to help combat the effects of heat stress, increase breast meat yield in poultry, and reduce abdominal fat in swine. It is also used as a partial replacement of choline to improve carcass leanness.</p>
5	REASONS FOR CLASSIFICATION
	<p>Notes 1(a) and (f) 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 products mentioned above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport.</p> <p>Heading 29.23 of the AHTN 2022 covers, among others, quaternary ammonium salts and hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important salts and substitution derivatives of quaternary ammonium bases include betaine, a quaternary intramolecular salt, and betaine hydrochloride, used, e.g., in medicine, cosmetics and animal feeding.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2923.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> </p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<div>AHTN 2106.90.66</div> <div>MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero</div> <div>ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero</div>		24-499	
		3	DATE ISSUED
		26 July 2024	
4	DESCRIPTION OF GOOD		
<div>“FLAVOR 30462”</div> <p>Based on the ingredient listing, technical and safety data sheets, production process flowchart, certification on product use, supplemental information, and photographs of the product, packaging, and product label submitted, subject article is an alcoholic flavouring preparation in the form of an orange-brown to brownish liquid with an alcohol-like taste. It is composed of water, ethyl alcohol, flavouring preparations (amino acids and reducing sugar), and natural flavouring substances (lactic acids). Packed in 25-kg (net weight) plastic containers, subject article is used as a flavouring in the manufacture of alcoholic beverages.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.66, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>			

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

This ruling shall be valid for five years 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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AOCG Memo No. 158-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

MEMORANDUM

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

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

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

DATE : 02 August 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 30 July 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-463	"DRIED PORK SKIN (RP ROYAL DISTRIBUTION, S.L.)"	✓ 0210.99.20	MFN – 7% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



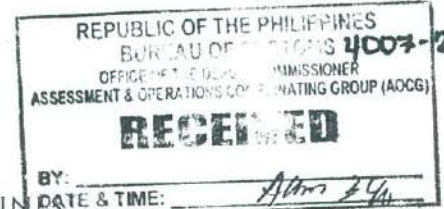
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AOCG Memo No. 158-2024 p. 2

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION



09-20149

Ref. No. 24-074

30 July 2024

COMMISSIONER BIENVENIDO Y. RUBIO

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 24-463, issued by this Commission on 30 July 2024. 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



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



31 JUL 2024




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0210.99.20		24-463
	MFN - 7% ad valorem	3	DATE ISSUED
			30 July 2024

4	DESCRIPTION OF GOOD
	<p>"DRIED PORK SKIN (RP ROYAL DISTRIBUTION, S.L.)"</p> <p>Based on the safety data sheet, production process flowchart, confirmation on the product use and packaging information, and sample submitted, subject article consists of light hazelnut-coloured rectangular cuts with a characteristic smell. It is produced from dehydrated pork skin added with salt and antioxidant. Packed in 25-kg sealed kraft bags with polyethylene (PE) inner lining, subject article is used as a raw material in the manufacture of food products.</p> 
5	REASONS FOR CLASSIFICATION

Note 2 to Section I of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Heading 02.10 of the AHTN 2022 covers, among others, meat and edible meat offal, salted, in brine, dried or smoked. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies to all kinds of meat and edible meat offal which have been prepared as described in the heading, other than pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted (heading 02.09). Salted, dried (including dehydrated or freeze-dried) or smoked meat (e.g., bacon, ham, shoulder) remains classified in this heading if it has been enclosed in guts, stomachs, bladders, skins or similar casings (natural or artificial), provided that it has not been previously chopped or minced and combined with other ingredients (heading 16.01).

In view thereof, subject article is classified under AHTN 2022 subheading 0210.99.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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

AOCG Memo No. 159-2024REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS**MASTER COPY***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 : 05 August 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 31 July 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-396	"FAW CA5048XXYP40L2BEVA85 BEV"	8704.60.91.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
24-444	"FEED-GRADE MONOSODIUM L-GLUTAMATE"	2922.42.20	MFN – 10% ad valorem ACFTA – Zero* RCEP – 10% ad valorem*
24-453	"TENAX CERA FLUIDA / LIQUID WAX"	3405.90.90	MFN – 10% ad valorem
24-470	"NUKLOSPRAY® - S70 – POWDER"	2309.90.20	MFN - Zero
24-477	"ALKOSEL 2000"	2102.20.10	MFN – 3% ad valorem
24-478	"LEVUCCELL SB 20"	2102.10.00	MFN – 3% ad valorem
24-480	"NIECO® FLAME BROILER, MODEL: FH93"	8419.81.20	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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AOCG Memo No. 159-2024 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-490	"PROSYSTEM® RCE"	3002.42.00	MFN – 3% ad valorem
24-494	"FLAVOR 53350"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-538	"FLAVOR 191949"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-50200

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Ref. No. 24-075

31 July 2024

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

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-396, 24-444, 24-453, 24-470, 24-477, 24-478, 24-480, 24-490, 24-494, and 24-538, issued by this Commission on 31 July 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed
*Marilou P. Mendoza***MARILOU P. MENDOZA**
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

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01 AUG 2024



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.60.91.900		24-396
	MFN - Zero	3	DATE ISSUED
	ACFTA - 5% ad valorem		31 July 2024
	RCEP - 30% ad valorem		

4	DESCRIPTION OF GOOD														
	<p align="center">"FAW CA5048XXYP40L2BEVA85 BEV"</p> <p>Based on the technical specifications, description, and dimension diagram submitted, subject article is an assembled chassis and cab, fitted with an electric motor for propulsion. It has a rear-wheel-drive configuration and is designed for the transport of goods. Subject article has the following specifications:</p> <table border="1"> <tr> <td>Motor type</td><td>Permanent magnet synchronous</td></tr> <tr> <td>Battery type</td><td>Lithium iron phosphate</td></tr> <tr> <td>Rated torque (N-m)</td><td>168</td></tr> <tr> <td>Rated power (kW)</td><td>68</td></tr> <tr> <td>Gross vehicle weight (kg)</td><td>6,000</td></tr> <tr> <td>Overall dimension (LxWxH) (mm)</td><td>5,995 x 1,968 x 2,920</td></tr> <tr> <td>Seating capacity</td><td>3 persons</td></tr> </table>	Motor type	Permanent magnet synchronous	Battery type	Lithium iron phosphate	Rated torque (N-m)	168	Rated power (kW)	68	Gross vehicle weight (kg)	6,000	Overall dimension (LxWxH) (mm)	5,995 x 1,968 x 2,920	Seating capacity	3 persons
Motor type	Permanent magnet synchronous														
Battery type	Lithium iron phosphate														
Rated torque (N-m)	168														
Rated power (kW)	68														
Gross vehicle weight (kg)	6,000														
Overall dimension (LxWxH) (mm)	5,995 x 1,968 x 2,920														
Seating capacity	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, delivery trucks and vans of all kinds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.91.900, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p 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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2922.42.20 MFN - 10% ad valorem ACFTA - Zero RCEP - 10% ad valorem		24-444
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	<p align="center">"FEED-GRADE MONOSODIUM L-GLUTAMATE"</p> <p>Based on the ingredients certificate, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product specifications, manufacturing process flowchart, certificate of analysis, test report, material safety data sheet, product label, and supplemental information submitted, subject article is pure monosodium L-glutamate in the form of a white crystalline powder. It is a sodium salt of glutamic acid produced from the fermentation of molasses and glucose syrup, among others, with <i>Corynebacterium glutamicum</i>. Packed in 25-kg bags, subject article is added to swine, poultry and rabbit feeds, and in animal drinking water, at dosages of 25 mg/kg and 12.5 mg/L, respectively, as a flavour enhancer. It has the following chemical structure:</p> $\text{HO}-\text{C}(=\text{O})-\text{CH}_2-\text{CH}_2-\text{CH}(\text{NH}_2)-\text{C}(=\text{O})\text{O}^-\text{Na}^+$

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 glutamic acid. Cleavage product of proteins. Obtained from gluten. Crystals used in medicine or in food industries.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2922.42.20, 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 10% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3405.90.90 MFN - 10% ad valorem		24-453
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	<p align="center">“TENAX CERA FLUIDA / LIQUID WAX”</p> <p>Based on the technical and safety data sheets, manufacturing process flowchart, product label, test report, packaging information, and photograph of the product submitted, subject article is a liquid wax in the form of a white to light-yellow, milky liquid. It is composed of waxes (mixture of petroleum and paraffin waxes) and polysiloxane, dispersed in solvents [e.g., naphtha (petroleum), ethyl acetate, n-butyl acetate, and methanol]. Packed in 1-L cans, subject article is used to increase the brilliance of glossy surfaces such as granite, marble, agglomerates, and terrazzo, or to restore the gloss lost over time.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 34.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polishes and creams for footwear, furniture, floors, coachwork, glass or metal (silverware, copper, etc.) and prepared pastes or powders for scouring cooking utensils, sinks, tiles, stoves, etc., and similar preparations such as polishes and creams for leather. The heading also includes polishing preparations with preservative properties. These preparations may have a basis of wax, abrasives or other substances. These preparations, which are often put up for retail sale and are usually in the form of liquids, pastes, powders, tablets, sticks, etc., may be used for household or industrial purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3405.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Digitally signed</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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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		24-470
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"NUKLOSPRAY® - S70 - POWDER"</p> <p>Based on the product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of composition, certificate of product packaging, product use, and product label submitted, subject article is a complementary feed in the form of a creamy, yellow fine powder with a fresh, milky odour. It is composed of whey powder, delactosed whey powder, various vegetable oils, soy protein concentrate, wheat protein, and wheat grain flour, among others. Packed in 25-kg bags, subject article is to be added to piglet feeds as a source of protein, fat, and lactose.</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 those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION 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>



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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2102.20.10		24-477
	MFN - 3% ad valorem	3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"ALKOSEL 2000"</p> <p>Based on the certificate of formula, product data sheet, Veterinary Drug and Product Declaration Form and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process description and flow diagram, and product brochure submitted, subject article is a selenium-enriched inactivated yeast (<i>Saccharomyces cerevisiae</i>) in the form of a fine, light tan powder. It is produced by growing yeast in the presence of controlled amounts of inorganic selenium, followed by separation and harvesting of the yeast biomass, inactivation by heat treatment, drying, blending, and standardization. Packed in 25-kg and 1,000-kg bags, subject article is added, at an inclusion rate not exceeding 150 g per ton of complete feeds, as a selenium supplement for poultry and swine.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the yeasts of this heading may be in the active or inactive state. Inactive yeasts, obtained by drying, are generally brewery, distillery or bakers' yeasts which have become insufficiently active for further use in those industries. They are used for human consumption (source of vitamin B) or for feeding animals. It should, however, be noted that, owing to their growing importance, these dried yeasts are to an increasing extent being produced directly from specially prepared active yeasts.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2102.20.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2102.10.00 MFN - 3% ad valorem		24-478
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"LEVUCELL SB 20"</p> <p>Based on the certificate of formula, Veterinary Drug and Product Declaration Form and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, manufacturing process description and flow diagram, and product label submitted, subject article is a dried active yeast (<i>Saccharomyces cerevisiae boulardii</i> CNCM I-1079) in the form of a fine to granular, ivory to beige powder. Packed in 20-kg cardboard boxes with aluminium inner bags, subject article is to be added to feeds of swine and poultry at a rate of 50 to 100 grams per ton of feeds, to enhance digestion and animal productivity, to help in the restoration of beneficial intestinal flora, and to maintain the general well-being of monogastric animals.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the yeasts of this heading may be in the active or inactive state. Active yeasts generally provoke fermentation. They consist essentially of certain micro-organisms (almost exclusively of the genus <i>Saccharomyces</i>), which multiply during alcoholic fermentation. Yeasts may also be produced by partial or total prevention of fermentation, according to the aeration process.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2102.10.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> <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>



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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8419.81.20 MFN - Zero		24-480
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	<p align="center">“NIECO® FLAME BROILER, MODEL: FH93”</p> <p>Based on the brochure and operation manual submitted, subject article is a commercial-type cooking equipment that uses natural gas or liquified petroleum gas (LPG), and operates at a pressure of 15 to 50 mbar. It is equipped with a touchscreen control panel that controls the broiler temperature, recipe selection, calibration, and other cooking features. It is capable of cooking approximately 110 burger patties per hour. Subject article is made of stainless steel and is to be imported with wheeled stand, patty holding unit (PHU) holder, and Incendalyst™ emission control device.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot-plates, warming cupboards, drying cabinets, etc.; deep-fat friers).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8419.81.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION 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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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.42.00 MFN - 3% ad valorem		24-490
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"PROSYSTEM® RCE"</p> <p>Based on the product brochure and labels, sample trade box layout, summary of product characteristics, and analytical documentation submitted, subject article is a two-component vaccine consisting of Prosystem® Rota (a stabilized, lyophilized, and modified live Rotavirus Serogroup A, serotypes G4 and G5) in a glass vial, and Prosystem® CE (an adjuvanted bacterin-toxoid diluent containing inactivated <i>Clostridium perfringens</i> Type C and <i>Escherichia coli</i>) in a 20-mL or 50-mL glass or polyethylene bottle. The Prosystem® Rota will be rehydrated by injecting 10 to 15 mL of Prosystem® CE followed by transferring the rehydrated vaccine to the Prosystem® CE bottle for further homogenization, forming 10 doses (20 mL) or 25 doses (50 mL) of vaccine. Packed in cardboard boxes containing each of the components, subject article is used for immunization (administered intramuscularly) of pregnant pigs before farrowing, to provide passive protection to suckling pigs from rotavirus diarrhea, anaerobic enterotoxemia, and colibacillosis.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The "recognised part of an antigen" is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3002.42.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> <i>Marilou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10		24-494
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		31 July 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"FLAVOR 53350"</p> <p>Based on the safety and technical data sheets, production process flowchart, certification on product use, ingredients listing, supplementary information, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a clear colourless liquid. It is composed of natural and nature-identical flavouring substances (composed of various odoriferous substances), ethanol, and water. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

AOCG Memo No. 159-2024 P-13

2	TCC (AR) NO.
	24-494

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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10		24-538
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		31 July 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4 DESCRIPTION OF GOOD

"FLAVOR 191949"

Based on the safety and technical data sheets, production process flowchart, certification on product use, ingredients listing, supplementary information, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a dark-brownish to dark-brown, turbid-opaque liquid with a rum, fruity, woody, and fermented flavour. It is composed of nature-identical flavouring substances, natural flavouring substances and flavouring preparations (composed of mixtures of odoriferous substances), propylene glycol, water, ethyl alcohol, glycerol, smoke flavourings, and artificial flavouring substances, among others. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

AOCG Memo No. 157-2024 P. 15

2	TCC (AR) NO.
	24-538

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

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

FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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

IAG Memo No. 15-2024 p-3REPUBLIC OF THE PHILIPPINES
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Chief, CRMD*hnh*
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AOCG Memo No. 160-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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MEMORANDUM

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

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

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

DATE : 05 August 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 02 August 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-083	"LEE KUM KEE MINCED GINGER"	0910.12.00	MFN – 20% ad valorem ACFTA – 5% ad valorem* RCEP – 20% ad valorem*
24-491	"SOPHORA JAPONICA EXTRACT"	2932.99.00	MFN – 3% ad valorem ACFTA – Zero * RCEP – Zero *

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-50266

Ref. No. 24-076

02 August 2024

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

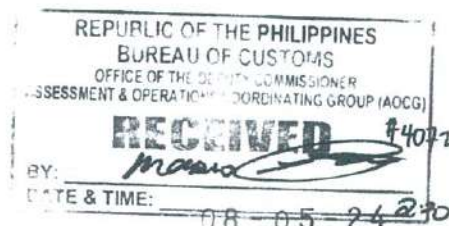
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-083 and 24-491, issued by this Commission on 02 August 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed
*MariLou P. Mendoza***MARILOU P. MENDOZA**
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

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



05 AUG 2024





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0910.12.00 MFN - 20% ad valorem ACFTA - 5% ad valorem RCEP - 20% ad valorem		24-083
		3	DATE ISSUED
			02 August 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"LEE KUM KEE MINCED GINGER"</p> <p>Based on the product specifications, ingredient declaration, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is minced ginger in the form of small yellowish-white cubes suspended in slurry. It is produced by grinding fresh ginger, followed by mixing and cooking with water, sugar, salt, and acidity regulator (citric acid). Packed in 213-g bottles, subject article is used as a replacement for fresh ginger in marinating, stir-frying, and steaming.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 9 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.</p> <p>Heading 09.10 of the AHTN 2022 covers ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes ginger (including fresh ginger, provisionally preserved in brine, unsuitable in that state for immediate consumption).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0910.12.00, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 20% 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

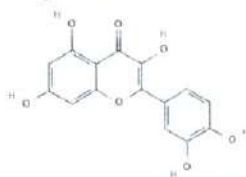
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2932.99.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-491
		3	DATE ISSUED
			02 August 2024

4 DESCRIPTION OF GOOD

"SOPHORA JAPONICA EXTRACT"

Based on the specification sheet, composition statement, production process flowchart, material safety data sheet, and photograph of the packaging submitted, subject article is a quercetin dihydrate obtained from *Sophora japonica* extract. It is in the form of a yellow powder containing 95% or more quercetin on a dry basis. Packed in 25-kg paper drums with two inner layers of poly bags, subject article is used as an ingredient in the manufacture of food supplements. Quercetin has the following chemical structure:



5 REASONS FOR CLASSIFICATION

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

Heading 29.32 of the AHTN 2022 covers heterocyclic compounds with oxygen heteroatom(s) only.

In view thereof, subject article is classified under AHTN 2022 subheading 2932.99.00, 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
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. 160-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

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

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

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

DATE : 05 August 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 02 August 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
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24-491	"SOPHORA JAPONICA EXTRACT"	2932.99.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero *

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-50266

Ref. No. 24-076

02 August 2024

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

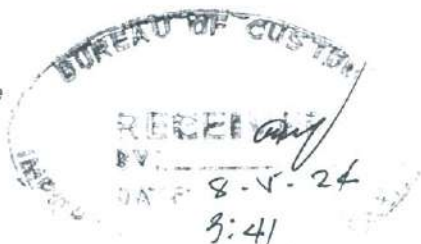
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Thank you.

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 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



05 AUG 2024





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0910.12.00 MFN - 20% ad valorem ACFTA - 5% ad valorem RCEP - 20% ad valorem		24-083
		3	DATE ISSUED
			02 August 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"LEE KUM KEE MINCED GINGER"</p> <p>Based on the product specifications, ingredient declaration, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is minced ginger in the form of small yellowish-white cubes suspended in slurry. It is produced by grinding fresh ginger, followed by mixing and cooking with water, sugar, salt, and acidity regulator (citric acid). Packed in 213-g bottles, subject article is used as a replacement for fresh ginger in marinating, stir-frying, and steaming.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 9 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.</p> <p>Heading 09.10 of the AHTN 2022 covers ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes ginger (including fresh ginger, provisionally preserved in brine, unsuitable in that state for immediate consumption).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0910.12.00, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 20% 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>



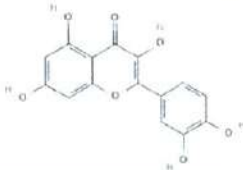
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2932.99.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-491
		3	DATE ISSUED
			02 August 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"SOPHORA JAPONICA EXTRACT"</p> <p>Based on the specification sheet, composition statement, production process flowchart, material safety data sheet, and photograph of the packaging submitted, subject article is a quercetin dihydrate obtained from <i>Sophora japonica</i> extract. It is in the form of a yellow powder containing 95% or more quercetin on a dry basis. Packed in 25-kg paper drums with two inner layers of poly bags, subject article is used as an ingredient in the manufacture of food supplements. Quercetin has the following chemical structure:</p> <div style="text-align: center;"></div>

5	REASONS FOR CLASSIFICATION
	<p>Notes 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 29.32 of the AHTN 2022 covers heterocyclic compounds with oxygen heteroatom(s) only.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2932.99.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i>  MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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AOCG Memo No. 161-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

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



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

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

DATE : 14 August 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 09 August 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-401	"FERRIC-III-PYROPHOSPHATE (20 kg)"	✓2835.39.90	✓MFN – 1% ad valorem
24-424	"SAMSUNG GALAXY TAB, MODEL NO.: SM-X216BZSEXTC"	✓8517.62.59	✓MFN- Zero ✓AHKFTA – Zero*
24-469	"FLAVOR 129017"	✓3302.10.30	✓MFN – 1% ad valorem ✓ATIGA – Zero* ✓AANZFTA – Zero* ✓ACFTA – Zero* ✓AHKFTA – Zero* ✓AIFTA – Zero* ✓AJCEPA – Zero* ✓AKFTA – Zero* ✓RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



**MASTER COPY**AOCG Memo No. 161-2024 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-472	"DEHYDRATED PAPAYA DICE 7-9 mm (5 kg)"	0813.40.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
24-481	"WOW PASTA INSTANT SPAGHETTI WITH PASTA SAUCE AND SAUSAGE TOPPING"	1902.11.00	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-483	"SAMSUNG INDUCTION HOB, MODEL NO.: NZ64B5066FK"	8516.60.90	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-484	"SAMSUNG 60CM INDUCTION HOB, MODEL NO.: NZ63B4026AK"	8516.60.90	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-487	"WOW PASTA INSTANT PASTA WITH CARBONARA SAUCE"	1902.11.00	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-488	"LESLIE'S® CHEEZY-O"	1905.90.80	Export Duty - Zero
24-489	"LESLIE'S® BAKED CHEEZY PUFFS CHEDDAR CHEESE"	1905.90.80	Export Duty - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-495	"SAMSUNG 90CM CHIMNEY HOOD, MODEL NO.: NK36C5070US"	8414.60.19	MFN – 7% ad valorem
24-511	"SAMSUNG 60CM TELESCOPIC HOOD, MODEL NO.: NK24M1030IS/UR"	8414.60.19	MFN – 7% ad valorem
24-513	"FROZEN BEEF BODY FAT (ABP)"	1502.90.10	MFN – 3% ad valorem
24-530	"ACESULFAME-K (25 kg)"	2934.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-541	"LESLIE'S® WILD WILLY'S PORK CHICHARON TRADITIONAL SALTED"	1602.49.91	Export Duty - Zero
24-548	"FLAVOR 22180"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-077

09 August 2024

COMMISSIONER BIENVENIDO Y. RUBIO

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 16 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-401, 24-424, 24-469, 24-472, 24-481, 24-483, 24-484, 24-487, 24-488, 24-489, 24-495, 24-511, 24-513, 24-530, 24-541, and 24-548, issued by this Commission on 09 August 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

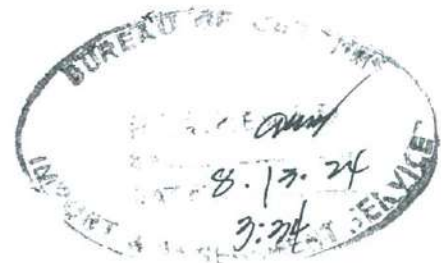
Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2835.39.90 MFN - 1% ad valorem		24-401
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD
	<p align="center">"FERRIC-III-PYROPHOSPHATE (20 kg)"</p> <p>Based on the product specifications, product data sheet, certificate of analysis, and manufacturing process flowchart submitted, subject article is pure ferric pyrophosphate in the form of a yellowish powder. Packed in 20-kg bags, subject article is used in the manufacture of products for infant nutrition.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 28.35 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, polyphosphates, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading includes metal phosphates and polyphosphates derived from the acids of heading 28.09, i.e., pyrophosphates (diphosphates), metal salts of pyrophosphoric acid ($H_4P_2O_7$).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2835.39.90, 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>

FOR THE COMMISSION


Digitally signed**MARILOU P. MENDOZA**
Chairperson

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



REPUBLIC OF THE PHILIPPINES

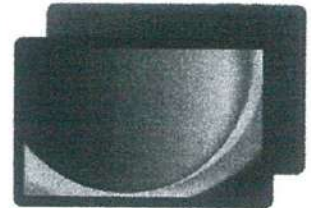
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.62.59		24-424
	MFN - Zero	3	DATE ISSUED
	AHKFTA - Zero		09 August 2024

4	DESCRIPTION OF GOOD										
	"SAMSUNG GALAXY TAB, MODEL NO.: SM-X216BZSEXTC"										
	<p>Based on the technical specifications submitted, subject article is a multi-function tablet device consisting of an 11-inch touchscreen display with an octa-core central processing unit (CPU), Android operating system (OS), 8 GB random access memory (RAM), 128 GB internal storage memory, built-in cameras, Bluetooth® connectivity, Universal Serial Bus (USB) port, sensors, speaker, and Subscriber Identity Module (SIM) slot. It can be connected and synchronized to a personal computer using the "Smart Switch" application and can send and receive messages and calls via cellular network. Subject article has the following specifications.</p>										
	<table><tr><td>Display resolution</td><td>1920 x 1200 Widescreen Ultra Extended Graphics Array (WUXGA)</td></tr><tr><td>External Storage Support</td><td>MicroSD (Up to 1TB)</td></tr><tr><td>Battery (mAh)</td><td>7040</td></tr><tr><td>Dimension (HxWxD) (mm)</td><td>168.7 x 257.1 x 6.9</td></tr><tr><td>Weight (g)</td><td>491</td></tr></table>	Display resolution	1920 x 1200 Widescreen Ultra Extended Graphics Array (WUXGA)	External Storage Support	MicroSD (Up to 1TB)	Battery (mAh)	7040	Dimension (HxWxD) (mm)	168.7 x 257.1 x 6.9	Weight (g)	491
Display resolution	1920 x 1200 Widescreen Ultra Extended Graphics Array (WUXGA)										
External Storage Support	MicroSD (Up to 1TB)										
Battery (mAh)	7040										
Dimension (HxWxD) (mm)	168.7 x 257.1 x 6.9										
Weight (g)	491										



5	REASONS FOR CLASSIFICATION
	<p>Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Hongkong, China Free Trade Agreement (AHKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AHK".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

Digitally signed
MARILOU P. MENDOZA
Chairperson



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AOCG Memo No. 161-2024 p-7

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-469
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		09 August 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"FLAVOR 129017"</p> <p>Based on the ingredients list, technical and safety data sheets, production process flowchart, certification on the product use, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a clear, colourless liquid. It is composed of nature-identical flavour (<i>i.e.</i>, lactones and phenol), water, and propylene glycol, among others. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (<i>e.g.</i>, in confectionery, food or drink flavourings) or in other industries (<i>e.g.</i>, soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (<i>e.g.</i>, spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
	24-469

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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0813.40.90		24-472
	MFN - 7% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AHKFTA - Zero		
	AIFTA - 7% ad valorem		
	AJCEPA - Zero		
	AKFTA - 7% ad valorem		
	RCEP - Zero		
			09 August 2024

4 DESCRIPTION OF GOOD

"DEHYDRATED PAPAYA DICE 7-9 mm (5 kg)"

Based on the product specifications, certificate of analysis, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article consists of dehydrated, diced papaya in natural yellow-red colour. The papaya has undergone peeling and trimming, cutting, soaking in solution, boiling, taste adjustment, and drying, among others. Packed in 5-kg polyethylene bags, subject article is used as a raw material in the manufacture of fitness and fruit cereals.

5 REASONS FOR CLASSIFICATION

Note 3 to Chapter 8 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes: a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate), (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Heading 08.13 of the AHTN 2022 covers, among others, fruit, dried, other than that of headings 08.01 to 08.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes dried fruits which when fresh are classified in headings 08.07 to 08.10. They are prepared either by direct drying in the sun or by industrial processes (e.g., tunnel-drying).

In view thereof, subject article is classified under AHTN 2022 subheading 0813.40.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

2	TCC (AR) NO.
	24-472

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

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

FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 1902.11.00</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		24-481	
		3	DATE ISSUED
		09 August 2024	

4 DESCRIPTION OF GOOD

**“WOW PASTA INSTANT SPAGHETTI WITH
PASTA SAUCE AND SAUSAGE TOPPING”**

Based on the product description, ingredients list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a pasta and sauce set consisting of spaghetti pasta, Bolognese-flavoured seasoning paste, cheese-flavoured seasoning powder, and texturized vegetable protein topping. The pasta is made from semolina, wheat flour, salt, emulsifier, egg powder, acidity regulator, stabilizers, and synthetic food colouring, and is produced by pressing the dough sheets, followed by slitting, cutting, and drying. Packed in 86-g cellophane packs containing the dried pasta and separately packed seasonings and toppings, subject article is prepared by cooking the pasta in boiling water, draining, then mixing with the prepared seasonings and toppings.



5 REASONS FOR CLASSIFICATION

Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle. The pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.

2	TCC (AR) NO.
	24-481

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

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

FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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*mb*AOCG Memo No. 161-2024 P-13

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.60.90		24-483
	MFN - 7% ad valorem	3	DATE ISSUED
	ACFTA - Zero		09 August 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD										
	"SAMSUNG INDUCTION HOB, MODEL NO.: NZ64B5066FK"										
	<p>Based on the technical specifications and user manual submitted, subject article is a smart, domestic-type, electric induction cooker with a touch control, light-emitting diode (LED) display and cut-edge cooktop frame. It features a child safety lock, kitchen timer, pause/resume function, high temperature limit function, residual heat indicator, safety shutoff, small utensil and auto pan detection, and sound and power on/off functions. Through its built-in WiFi module, subject article can also be controlled and monitored from smartphones, mobile devices, and automatic data processing machines using the Samsung™ SmartThings software application. Its other specifications are:</p>										
	<table><tr><td>Number of Burners</td><td>4</td></tr><tr><td>Total Power (kW)</td><td>7.4</td></tr><tr><td>Electrical Requirements (V / Hz)</td><td>220-240 / 50-60</td></tr><tr><td>Net Dimension (W x H x D) (mm)</td><td>590 x 48 x 520</td></tr><tr><td>Gross Weight (kg)</td><td>12.6</td></tr></table>	Number of Burners	4	Total Power (kW)	7.4	Electrical Requirements (V / Hz)	220-240 / 50-60	Net Dimension (W x H x D) (mm)	590 x 48 x 520	Gross Weight (kg)	12.6
Number of Burners	4										
Total Power (kW)	7.4										
Electrical Requirements (V / Hz)	220-240 / 50-60										
Net Dimension (W x H x D) (mm)	590 x 48 x 520										
Gross Weight (kg)	12.6										

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8516.60.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

Therese P. Mendoza
Digitally signed



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.60.90		24-484
	MFN - 7% ad valorem	3	DATE ISSUED
	ACFTA - Zero		09 August 2024
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"SAMSUNG 60CM INDUCTION HOB, MODEL NO.: NZ63B4026AK"

Based on the technical specifications and user manual submitted, subject article is a smart, domestic-type, electric induction cooker with a touch-control, light-emitting diode (LED) display and metal cooktop frame. It features a child safety lock, kitchen timer, pause/resume function, high temperature limit function, residual heat indicator, safety shutoff, auto pan detection, and sound and power on/off functions. Through its built-in WiFi module, subject article can be controlled and monitored from smartphones, mobile devices, and automatic data processing machines using the Samsung™ SmartThings software application. Its other specifications are:

Number of Burners	3
Total Power (kW)	3.4
Electrical Requirements (V / Hz)	220-240 / 50-60
Net Dimension (W x H x D) (mm)	690 x 108 x 645
Gross Weight (kg)	12.6

5 REASONS FOR CLASSIFICATION

Heading 85.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).

In view thereof, subject article is classified under AHTN 2022 subheading 8516.60.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	
AHTN 1902.11.00		
MFN - 15% ad valorem		
AANZFTA - Zero		
AHKFTA - 6% ad valorem		
AJCEPA - Zero		
RCEP - Zero		
ATIGA - Zero		
ACFTA - Zero		
AIFTA - Zero		
AKFTA - Zero		

2	TCC (AR) NO.
24-487	
3	DATE ISSUED
09 August 2024	

4 DESCRIPTION OF GOOD**“WOW PASTA INSTANT PASTA WITH CARBONARA SAUCE”**

Based on the product description, ingredients list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a pasta and sauce set consisting of spaghetti pasta, seasoning paste, seasoning powder, and crispy bacon style topping. The pasta is made from semolina, wheat flour, salt, emulsifier, egg powder, citric acid, stabilizer, and food colouring, and is produced by pressing the dough sheets, followed by slitting, cutting, and drying. Packed in 88-g cellophane packs containing the dried pasta and separately packed seasonings and toppings, subject article is prepared by cooking the pasta in boiling water, draining, then mixing with the prepared seasonings and toppings.

**5 REASONS FOR CLASSIFICATION**

Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle. The pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.

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2	TCC (AR) NO.
	24-487

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

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

FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.80		24-488
	Export Duty - Zero	3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD
	<p align="center">"LESLIE'S® CHEEZY-O"</p> <p>Based on the finished goods specification, product label, and photograph of the product submitted, subject article consists of puffed, ring-like, cheese-flavoured chips with soft to medium crunch and cheesy, creamy, and buttery sweet taste. It is made from baked, extruded mixture of corn meal, vegetable oil, cheese powder, sugar, milk powder, iodized salt, and vitamin premix. Subject article is packed in 60-g foil pouches.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.80.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION <i>Marilou P. Mendoza</i> <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.80 Export Duty - Zero		24-489
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD
	<p>"LESLIE'S® BAKED CHEEZY PUFFS CHEDDAR CHEESE"</p> <p>Based on the product label, finished goods specifications, and photograph of the product submitted, subject article consists of puffed, slightly curled, elongated, cheddar cheese-flavoured chips with cheesy, creamy/milky, butter-like flavor and a slightly salty aftertaste. It is made from a baked, extruded mixture of corn meal, vegetable oil, cheese powder, buttermilk, iodized salt, monosodium glutamate, sugar, garlic powder, onion powder, vitamin premix, and colorant. Subject article is packed in 55-g foil pouches.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.80.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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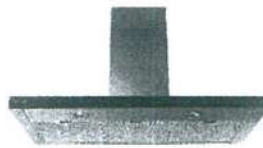
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8414.60.19 MFN - 7% ad valorem		24-495
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD												
	<p>"SAMSUNG 90CM CHIMNEY HOOD, MODEL NO.: NK36C5070US"</p> <p>Based on the technical specifications submitted, subject article is a wall-mounted ventilation hood consisting of a fan, a fan motor, light-emitting diode (LED) lamps, and a washable aluminium filter. It is to be installed above a stove/cooker and is used to capture smoke, heat, and steam from the air through evacuation/recirculation of air and filtration. Subject article has the following specifications:</p> <table><tr><td>Hood Width (cm)</td><td>90</td></tr><tr><td>Maximum Extraction Rate (m³/h)</td><td>531</td></tr><tr><td>Power Source (V, Hz)</td><td>220~240, 50/60</td></tr><tr><td>Total Power (W)</td><td>265</td></tr><tr><td>Dimension (W x H x D) (mm)</td><td>900 x 620~1,145 x 455</td></tr><tr><td>Gross Weight (kg)</td><td>18.1</td></tr></table> 	Hood Width (cm)	90	Maximum Extraction Rate (m ³ /h)	531	Power Source (V, Hz)	220~240, 50/60	Total Power (W)	265	Dimension (W x H x D) (mm)	900 x 620~1,145 x 455	Gross Weight (kg)	18.1
Hood Width (cm)	90												
Maximum Extraction Rate (m ³ /h)	531												
Power Source (V, Hz)	220~240, 50/60												
Total Power (W)	265												
Dimension (W x H x D) (mm)	900 x 620~1,145 x 455												
Gross Weight (kg)	18.1												
5	REASONS FOR CLASSIFICATION												

Heading 84.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers machines and appliances, hand-operated or power driven, for the compression of air or other gases, or for creating a vacuum, and also machines for circulating air or other gases. This group includes cooker hoods incorporating a fan, for use in the home or in restaurants, canteens, hospitals, etc., as well as laboratory hoods and industrial hoods incorporating a fan.

In view thereof, subject article is classified under AHTN 2022 subheading 8414.60.19, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

FOR THE COMMISSION



Digitally signed

MARILOU P. MENDOZA




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8414.60.19		24-511
	MFN - 7% ad valorem	3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD								
	"SAMSUNG 60CM TELESCOPIC HOOD, MODEL NO.: NK24M1030IS/UR"								
	Based on the sales guide and technical specifications submitted, subject article is a wall-mounted telescopic-type kitchen ventilation hood consisting of a fan, a fan motor, light-emitting diode (LED) lamps, and a washable aluminium filter. It is to be installed above a stove/cooker and is used to capture smoke, heat, and steam from the air through evacuation/recirculation of air and filtration. Subject article has the following specifications:								
	<table><tr><td>Hood Width (cm)</td><td>59.8</td></tr><tr><td>Maximum Extraction Rate (m³/h)</td><td>392</td></tr><tr><td>Dimension (W x H x D) (mm)</td><td>598 x 180 x 301</td></tr><tr><td>Gross Weight (kg)</td><td>8.0</td></tr></table>	Hood Width (cm)	59.8	Maximum Extraction Rate (m³/h)	392	Dimension (W x H x D) (mm)	598 x 180 x 301	Gross Weight (kg)	8.0
Hood Width (cm)	59.8								
Maximum Extraction Rate (m³/h)	392								
Dimension (W x H x D) (mm)	598 x 180 x 301								
Gross Weight (kg)	8.0								
									

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers machines and appliances, hand-operated or power driven, for the compression of air or other gases, or for creating a vacuum, and also machines for circulating air or other gases. This group includes cooker hoods incorporating a fan, for use in the home or in restaurants, canteens, hospitals, etc., as well as laboratory hoods and industrial hoods incorporating a fan.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8414.60.19, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA

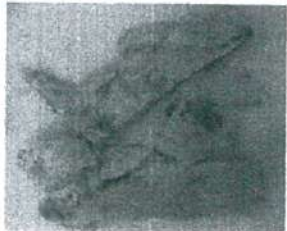
Chairperson

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1502.90.10 MFN - 3% ad valorem		24-513
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"FROZEN BEEF BODY FAT (ABP)"</p> <p>Based on the product quality attribute sheet, test report, and confirmation of product name and use submitted, subject article is frozen, raw, excess fat removed from beef cuts. It contains small amounts of red meat and is free from faecal contamination, bone dust, bruising, metal, and traces of rail grease. Packed in 25-kg wax boxes, subject article is used as a raw material in the manufacture of beef patties.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 15.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fats of bovine animals, sheep or goats, other than those of heading 15.03. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the fat surrounding the viscera and muscles of bovine animals, sheep or goats, that from bovine animals being the most important. This fat may be raw (fresh, chilled or frozen), salted, in brine, dried, smoked or in the form of rendered fat (tallow).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1502.90.10, 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>

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

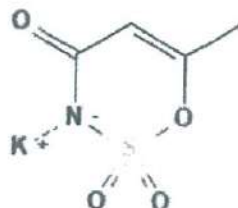
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2934.99.90		24-530
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		09 August 2024
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"ACESULFAME-K (25 kg)"

Based on the certificate of analysis, product data sheet, manufacturing process flowchart, specification sheet, and packing list submitted, subject article is pure acesulfame-K ($C_4H_4KNO_4S$), a potassium salt of 6-methyl-1,2,3-oxathiazine-4(3H)-one-2,2-dioxide. It is in the form of an odourless, free-flowing white crystalline powder with an intensely sweet taste. Packed in 25-kg fiber drums, subject article is used as a non-nutritive sweetener for powdered beverages. It has the following chemical structure:



5 REASONS FOR CLASSIFICATION

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

Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.

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.

This ruling shall be valid for five years 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
Francis P. Mendoza


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1602.49.91 Export Duty - Zero		24-541
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD
	<p>"LESLIE'S® WILD WILLY'S PORK CHICHARON TRADITIONAL SALTED"</p> <p>Based on the finished goods specifications, manufacturing process flowchart, product label, and photograph of the product submitted, subject article consists of salted pork chicharrones, in the form of beige to very light brown rectangular/irregular shapes, with a meaty odour and taste, and medium to hard crunch texture. It is produced by frying pork rinds in vegetable oil, followed by seasoning with iodized salt and monosodium glutamate, and packing. Subject article is packed in 90-g airtight sealed film/foil pouches.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 16.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 covers, among others, meat or meat offal which has been boiled (other than by scalding or similar treatment), steamed, grilled, fried, roasted or otherwise cooked.</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>FOR THE COMMISSION</p> <p><i>Digitally signed</i> </p> <p>MARILOU P. MENDOZA Chairperson</p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3302.10.10</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		24-548	
		3	DATE ISSUED
		09 August 2024	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">"FLAVOR 22180"</p> <p>Based on the technical and safety data sheets, production process flowchart, certifications on product use, flavour-dependent dosages, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a colourless to amber-yellow clear liquid. It is composed of ethyl alcohol, methyl cyclopentenolone, dimethylhydroxy furanone, and acetic acid. Packed in 25-kg (net weight) jerry cans, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	

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2	TCC (AR) NO.
	24-548

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

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

FOR THE COMMISSION

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.