



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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ACCOUNTABILITY

AOCG Memo No. 387-2022

## MEMORANDUM

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

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCG

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

**DATE :** 26 October 2022

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 21 October 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-354	"BOSPHORE® JCV QUANTIFICATION KIT V1"	3822.19.00	MFN – 1% Ad Valorem
22-378	"UNINTERRUPTIBLE POWER SUPPLY (UPS), MODEL: LSHP-40"	8504.40.11	MFN – Zero* ACFTA – Zero*
22-391	"OREO CHOCOLATE CREME"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-392	"OREO ORIGINAL"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-393	"OREO RED VELVET"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*

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



# BUREAU OF CUSTOMS

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AOCG Memo No. 387-2022 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-395	"OREO GOLDEN"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-397	"OREO PEANUT BUTTER AND CHOCOLATE FLAVOR"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-398	"OREO SELECTION"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-409	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKEGLSP"	8529.90.91	MFN – Zero* ATIGA – Zero*
22-446	"TOBLERONE® CRUNCHY ALMONDS SWISS MILK CHOCOLATE WITH HONEY & ALMOND NOUGAT & SALTED CARAMELISED ALMONDS (100 g)"	1806.32.00	MFN – 7% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-451	"TOBLERONE® TINY SWISS MILK CHOCOLATE WITH HONEY & ALMOND NOUGAT (200 g)"	1806.32.00	MFN – 7% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-452	"TOBLERONE® TINY SWISS WHITE CHOCOLATE WITH HONEY & ALMOND NOUGAT (200 g)"	1806.32.00	MFN – 7% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-453	"TOBLERONE® SWISS MILK CHOCOLATE WITH HONEY & ALMOND NOUGAT (200 g)"	1806.32.00	MFN – 7% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-454	"TOBLERONE® SWISS MILK CHOCOLATE WITH HONEY & ALMOND NOUGAT (360 g)"	1806.32.00	MFN – 7% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-458	"TOBLERONE® TINY SWISS WHITE CHOCOLATE WITH HONEY & ALMOND NOUGAT (4 kg)"	1704.90.20	MFN – 10% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-466	"TOBLERONE® FRUIT & NUT SWISS MILK CHOCOLATE WITH RAISINS & HONEY & ALMOND NOUGAT (100 g)"	1806.32.00	MFN – 7% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-468	"TOBLERONE® SWISS WHITE CHOCOLATE WITH HONEY & ALMOND NOUGAT (100 g X 20)"	1704.90.20	MFN – 10% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-469	"TOBLERONE® SWISS MILK CHOCOLATE WITH HONEY & ALMOND NOUGAT (35 g x 24)"	1806.32.00	MFN – 7% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-470	"TOBLERONE® SWISS MILK CHOCOLATE WITH HONEY & ALMOND NOUGAT (50 g x 24)"	1806.32.00	MFN – 7% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-471	"TOBLERONE® SWISS DARK CHOCOLATE WITH HONEY & ALMOND NOUGAT (100 g x 20)"	1806.32.00	MFN – 7% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*

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

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

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

South Harbor, Gate 3, Port Area, Manila 1099

8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-083

21 October 2022



BOC-09-35014

**ACTING COMMISSIONER YOGI FILEMON I. RUIZ**

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



Dear **Acting Commissioner Ruiz:**

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 twenty Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-354, 22-378, 22-391, 22-392, 22-393, 22-395, 22-397, 22-398, 22-409, 22-446, 22-451, 22-452, 22-453, 22-454, 22-458, 22-466, 22-468, 22-469, 22-470, and 22-471, issued by this Commission on 21 October 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

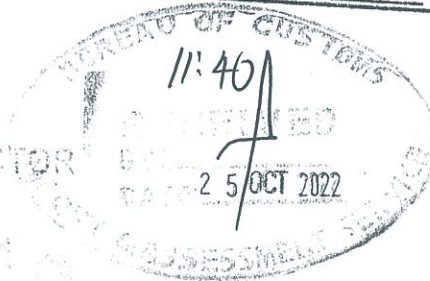
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR



24 OCT 2022 0957





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AOCG Memo No. 387-2022 p.4

REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	AHTN 3822.19.00 MFN - 1% ad valorem	2	TCC (AR) NO.
				22-354
			3	DATE ISSUED
				21 October 2022

### 4 DESCRIPTION OF GOOD

#### “BOSPHORE® JCV QUANTIFICATION KIT V1”

Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an *in vitro* diagnostic kit used for the detection and quantitation of John Cunningham (JC) virus DNA in human serum or plasma sample. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a region within the large T-antigen encoding gene is amplified and fluorescence detection is accomplished using FAM filter. Subject article has the following specifications:



Components	Reagent	Composition
	Real-Time PCR master mix	Taq DNA Polymerase (with hot-start property), PCR buffer, dNTP mix, primers, and probes
	Internal control	Synthetic DNA molecule
	Positive control	JCV DNA
	Quantitation Standards	Standards 1, 2, 3, and 4
	Distilled water	
Compatible device	Equipment	Model
	Real-Time PCR Instrument/System	Montania® 483, Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
Packaging	Container	Pack size
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



TCC (AR) NO.
22-354


**5 REASONS FOR CLASSIFICATION**

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

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

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

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

FOR THE COMMISSION  
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. 387-2022 p. 6

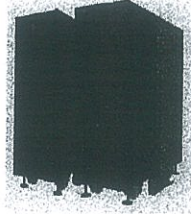
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8504.40.11 MFN - Zero ACFTA - Zero		22-378
		<b>3</b>	<b>DATE ISSUED</b>
			21 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																
	<b>“UNINTERRUPTIBLE POWER SUPPLY (UPS), MODEL: LSHP-40”</b>																
	<p>Based on the brochure and technical specifications submitted, subject article is an uninterruptible power supply (UPS) apparatus designed to provide emergency power to a load when the input power source or main power fails. It protects hardware, such as computers, data centers, telecommunications equipment or other electrical equipment, where an unexpected power disruption could cause injuries, fatalities, serious business disruptions or data loss. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"><b>Rated Power Capacity (kVA)</b></td> <td style="width: 60%;">40</td> </tr> <tr> <td><b>Dimension (WxDxH) (mm)</b></td> <td>300 x 785 x 1,250</td> </tr> <tr> <td><b>Phase</b></td> <td>3:3/3:1</td> </tr> <tr> <td rowspan="2"><b>Input</b></td> <td><b>Voltage (VAC)</b></td> <td>138 - 485</td> </tr> <tr> <td><b>Frequency (Hz)</b></td> <td>40 - 70</td> </tr> <tr> <td rowspan="2"><b>Output</b></td> <td><b>Voltage (VAC)</b></td> <td>220/230/240 (L-N) or 380/400/415 (L-L)</td> </tr> <tr> <td><b>Frequency (Hz)</b></td> <td>50/60</td> </tr> </table> 	<b>Rated Power Capacity (kVA)</b>	40	<b>Dimension (WxDxH) (mm)</b>	300 x 785 x 1,250	<b>Phase</b>	3:3/3:1	<b>Input</b>	<b>Voltage (VAC)</b>	138 - 485	<b>Frequency (Hz)</b>	40 - 70	<b>Output</b>	<b>Voltage (VAC)</b>	220/230/240 (L-N) or 380/400/415 (L-L)	<b>Frequency (Hz)</b>	50/60
<b>Rated Power Capacity (kVA)</b>	40																
<b>Dimension (WxDxH) (mm)</b>	300 x 785 x 1,250																
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<b>Input</b>	<b>Voltage (VAC)</b>	138 - 485															
	<b>Frequency (Hz)</b>	40 - 70															
<b>Output</b>	<b>Voltage (VAC)</b>	220/230/240 (L-N) or 380/400/415 (L-L)															
	<b>Frequency (Hz)</b>	50/60															

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes stabilised suppliers (rectifiers combined with a regulator), e.g., uninterruptible power supply units for a range of electronic equipment.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8504.40.11, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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> <b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		22-391
		<b>3</b>	<b>DATE ISSUED</b>
			21 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“OREO CHOCOLATE CREME”</b>
	<p>Based on the product composition declaration, manufacturing process flowchart, and product label submitted, subject article is a chocolate sandwich cookie with chocolate-flavoured cream filling. It is made from flour, sugar, non-hydrogenated vegetable oil, cocoa powder, high fructose syrup, leavening agent, corn starch, and vanillin flavour, among others. Subject article is packed in 66.5-g or 133-g foil packs, or in plastic wraps containing nine pieces of 28.5-g packs.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		22-392
		<b>3</b>	<b>DATE ISSUED</b>
			21 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“OREO ORIGINAL”</b>
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a chocolate sandwich cookie with vanilla-flavoured cream filling. It is made from flour, sugar, non-hydrogenated vegetable oil, cocoa powder, high fructose syrup, leavening agent, corn starch, vanillin flavour, salt, and soy lecithin. Subject article is packed in carton boxes containing two 133-g foil packs.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		22-393
		<b>3</b>	<b>DATE ISSUED</b>
			21 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“OREO RED VELVET”</b>
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a red velvet sandwich cookie with cheesecake-flavoured cream filling. It is made from flour, sugar, non-hydrogenated vegetable oil, red beet colorant, high fructose syrup, cocoa powder, leavening agent, corn starch, and vanillin flavour, among others. Subject article is packed in 28.5-g foil packs containing three sandwich cookies and in secondary plastic packaging containing nine foil packs.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</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> <b>MARILOU P. MENDOZA</b> 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

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**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1905.31.10 MFN - 15% ad valorem ATIGA - Zero		22-395
		<b>3</b>	<b>DATE ISSUED</b>
			21 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“OREO GOLDEN”</b></p> <p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a vanilla sandwich cookie with vanilla-flavoured cream filling. It is made from flour, sugar, non-hydrogenated vegetable oil, fructose syrup, raising agents, corn starch, salt, emulsifier, and flavours. Subject article is packed in plastics containing nine pieces of 28.5-g foil packs or in 133-g foil packs.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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> <b>MARILOU P. MENDOZA</b> 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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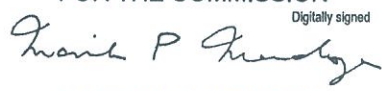
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		22-397
		<b>3</b>	<b>DATE ISSUED</b>
			21 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“OREO PEANUT BUTTER AND CHOCOLATE FLAVOR”</b>
	<p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a chocolate sandwich cookie with peanut butter and chocolate-flavoured cream filling. It is made from flour, sugar, non-hydrogenated vegetable oil, peanut butter, cocoa powder, high fructose syrup, corn starch, chocolate flavor, and leavening agent, among others. Subject article is packed in 28.5-g foil packs containing three sandwich cookies and in secondary plastic packaging containing nine foil packs.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: center;">FOR THE COMMISSION Digitally signed  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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AOCG Memo No. 387-2022 p.12

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero</p>		22-398	
		3	<b>DATE ISSUED</b>
		21 October 2022	

4 DESCRIPTION OF GOOD

“OREO SELECTION”

Based on the product composition, manufacturing process flowchart, product labels, and photograph of the product submitted, subject article is a chocolate sandwich cookie with assorted flavoured cream filling such as vanilla, chocolate, strawberry, and blueberry. It is made from flour, sugar, non-hydrogenated vegetable oil, cocoa powder, high fructose syrup, corn starch, leavening agent, salt, flavor, and colouring, among others. Subject article is packed in 228-g and 342-g tin cans.

5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.

In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 387 - 2022 p-13

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>   <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8529.90.91</b> <b>MFN - Zero</b> <b>ATIGA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b>  <b>22-409</b>
	<b>3</b>   <b>DATE ISSUED</b>  <b>21 October 2022</b>

**4** | **DESCRIPTION OF GOOD**

**“SHARP 42” LCD ASSEMBLY, PART CODE: A3KUK EGLSP”**

Based on the technical specifications and drawings 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	Open Cell Panel	LCD screen display
1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses LED bar (backlight)
1	Reflector Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	Front Cabinet	Hold/house the components/parts of the television set
1	Panel Frame	
1	Backlight (BL) Chassis	
1	Back Cabinet	

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

**5** | **REASONS FOR CLASSIFICATION**

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

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

This ruling shall be valid for five years 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

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Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 1806.32.00</b> <b>MFN - 7% ad valorem</b> <b>PH-EFTA FTA (CHE/LIE) - Zero</b></p>		<b>22-446</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 October 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“TOBLERONE® CRUNCHY ALMONDS SWISS MILK CHOCOLATE WITH HONEY &amp; ALMOND NOUGAT &amp; SALTED CARAMELISED ALMONDS (100 g)”</b></p> <p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a triangular-shaped milk chocolate bar with crunchy almonds. It is composed of sugar, whole milk powder, cocoa butter, cocoa mass, chopped and roasted almonds, milkfat, water, blanched almonds, honey, soy lecithin, and salt, among others. Subject article is packed in 100-g triangular cartons.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>





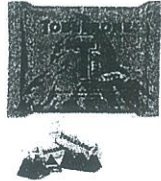
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**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 1806.32.00</b>  <b>MFN - 7% ad valorem</b>  <b>PH-EFTA FTA (CHE/LIE) - Zero</b></p>		<b>22-451</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 October 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“TOBLERONE® TINY SWISS MILK CHOCOLATE WITH HONEY &amp; ALMOND NOUGAT (200 g)”</b></p>
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a small triangular-shaped milk chocolate bar with honey and almond nougat. It is composed of sugar, whole milk powder, cocoa butter, cocoa mass, chopped and roasted almonds, honey, anhydrous milkfat, water, blanched almonds, soy lecithin, and salt, among others. Subject article is packed in 200-g plastic bags containing 8-g individually-packed chocolate bars.</p>
	


**5 REASONS FOR CLASSIFICATION**

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

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

In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.

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

FOR THE COMMISSION  
Digitally signed  
  
**MARILOU P. MENDOZA**  
 Chairperson

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

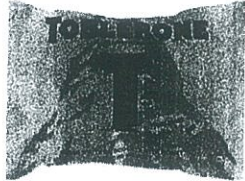





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1704.90.20 MFN - 10% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		22-452
		<b>3</b>	<b>DATE ISSUED</b>
			21 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“TOBLERONE® TINY SWISS WHITE CHOCOLATE WITH HONEY &amp; ALMOND NOUGAT (200 g)”</b>
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a small triangular-shaped white chocolate bar with honey and almond nougat. It is composed of sugar, whole milk powder, cocoa butter, honey, water, blanched almonds, soy lecithin, dried egg whites, vanillin, and citric acid, among others. Subject article is packed in 200-g plastic bags containing 8-g individually-packed white chocolate bars.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, <i>inter alia</i>, white chocolate composed of sugar, cocoa butter, milk powder and flavouring agents, but not containing more than mere traces of cocoa (cocoa butter is not regarded as cocoa).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.20, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</p>  <p><b>MARILOU P. MENDOZA</b>                  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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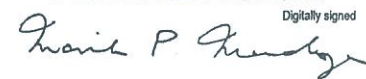
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

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<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 1806.32.00</b>  <b>MFN - 7% ad valorem</b>  <b>PH-EFTA FTA (CHE/LIE) - Zero</b></p>		<b>22-453</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 October 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“TOBLERONE® SWISS MILK CHOCOLATE WITH HONEY &amp; ALMOND NOUGAT (200 g)”</b></p> <p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a triangular-shaped milk chocolate bar with honey and almond nougat. It is composed of sugar, whole milk powder, cocoa butter, cocoa mass, chopped and roasted almonds, honey, anhydrous milkfat, water, and blanched almonds, among others. Subject article is packed in 200-g triangular cartons.</p> <div style="text-align: right;">  </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> 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>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<b>AHTN 1806.32.00</b> <b>MFN - 7% ad valorem</b> <b>PH-EFTA FTA (CHE/LIE) - Zero</b>		<b>22-454</b>	
		3	<b>DATE ISSUED</b>
		<b>21 October 2022</b>	

4	<b>DESCRIPTION OF GOOD</b>
<b>“TOBLERONE® SWISS MILK CHOCOLATE WITH HONEY &amp; ALMOND NOUGAT (360 g)”</b>	
<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a triangular-shaped milk chocolate bar with honey and almond nougat. It is composed of sugar, whole milk powder, cocoa butter, cocoa mass, chopped and roasted almonds, honey, anhydrous milkfat, water, and blanched almonds, among others. Subject article is packed in 360-g triangular cartons.</p>	



5	<b>REASONS FOR CLASSIFICATION</b>
<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>	
<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	



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AOCG Memo No. 387 - 2022 p. 19

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 1704.90.20 MFN - 10% ad valorem PH-EFTA FTA (CHE/LIE) - Zero</p>		22-458	
		3	<b>DATE ISSUED</b>
		21 October 2022	

4	<b>DESCRIPTION OF GOOD</b>
<p><b>“TOBLERONE® TINY SWISS WHITE CHOCOLATE WITH HONEY &amp; ALMOND NOUGAT (4 kg)”</b></p> <p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a small triangular-shaped white chocolate bar with honey and almond nougat. It is composed of sugar, whole milk powder, cocoa butter, honey, water, blanched almonds, soy lecithin, dried egg whites, vanillin, and citric acid, among others. Subject article is packed in 4-kg carton boxes containing 20 pieces of 200-g plastic bags with 8-g individually-packed white chocolate bars.</p>	

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, <i>inter alia</i>, white chocolate composed of sugar, cocoa butter, milk powder and flavouring agents, but not containing more than mere traces of cocoa (cocoa butter is not regarded as cocoa).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.20, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 1806.32.00</b>  <b>MFN - 7% ad valorem</b>  <b>PH-EFTA FTA (CHE/LIE) - Zero</b></p>		<b>22-466</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 October 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“TOBLERONE® FRUIT &amp; NUT SWISS MILK CHOCOLATE WITH RAISINS &amp; HONEY &amp; ALMOND NOUGAT (100 g)”</b></p> <p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a triangular-shaped milk chocolate bar with crunchy almonds. It is composed of sugar, whole milk powder, raisins, cocoa butter, cocoa mass, honey, milkfat, water, blanched almonds, and soy lecithin, among others. Subject article is packed in 100-g triangular cartons.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                  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	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 1704.90.20 MFN - 10% ad valorem PH-EFTA FTA (CHE/LIE) - Zero</p>		22-468	
		3	<b>DATE ISSUED</b>
		21 October 2022	

4	<b>DESCRIPTION OF GOOD</b>
<p><b>“TOBLERONE® SWISS WHITE CHOCOLATE WITH HONEY &amp; ALMOND NOUGAT (100 g x 20)”</b></p> <p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a triangular-shaped white chocolate bar with honey and almond nougat. It is composed of sugar, whole milk powder, cocoa butter, honey, water, blanched almonds, soy lecithin, and dried egg whites, among others. Subject article is packed in a cardboard box containing 20 pieces of 100-g individually-packed white chocolate bars.</p>	
	

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, <i>inter alia</i>, white chocolate composed of sugar, cocoa butter, milk powder and flavouring agents, but not containing more than mere traces of cocoa (cocoa butter is not regarded as cocoa).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.20, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	



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AOCG Memo No. 387 - 2022 p. 22

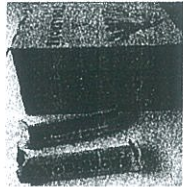
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
AHTN 1806.32.00 MFN - 7% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		22-469	
		3	<b>DATE ISSUED</b>
		21 October 2022	

4	<b>DESCRIPTION OF GOOD</b>
<b>“TOBLERONE® SWISS MILK CHOCOLATE WITH HONEY &amp; ALMOND NOUGAT (35 g x 24)”</b>	
<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a triangular-shaped milk chocolate bar with honey and almond nougat. It is composed of sugar, whole milk powder, cocoa butter, cocoa mass, honey, anhydrous milkfat, water, and blanched almonds, among others. Subject article is packed in a cardboard box containing 24 pieces of 35-g individually-wrapped milk chocolate bars.</p>	
	

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> 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>	

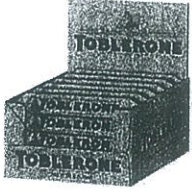




REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
AHTN 1806.32.00 MFN - 7% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		22-470	
		3	<b>DATE ISSUED</b>
		21 October 2022	

4	<b>DESCRIPTION OF GOOD</b>
<b>“TOBLERONE® SWISS MILK CHOCOLATE WITH HONEY &amp; ALMOND NOUGAT (50 g x 24)”</b>	
<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a triangular-shaped milk chocolate bar with honey and almond nougat. It is composed of sugar, whole milk powder, cocoa butter, cocoa mass, honey, anhydrous milkfat, water, and blanched almonds, among others. Subject article is packed in a cardboard box containing 24 pieces of 50-g individually-wrapped milk chocolate bars.</p>	
	

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> Digitally signed</p> <p><b>MARILOU P. MENDOZA</b> 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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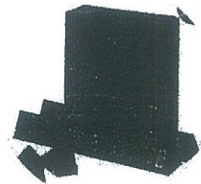
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 1806.32.00 MFN - 7% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		22-471
		3	<b>DATE ISSUED</b>
			21 October 2022

4	<b>DESCRIPTION OF GOOD</b>
	<p><b>“TOBLERONE® SWISS DARK CHOCOLATE WITH HONEY &amp; ALMOND NOUGAT (100 g x 20)”</b></p> <p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a triangular-shaped dark chocolate bar with honey and almond nougat. It is composed of cocoa mass, sugar, milkfat, water, blanched almonds, honey, cocoa butter, and soy lecithin, among others. Subject article is packed in a cardboard box containing 20 pieces of 100-g individually-wrapped dark chocolate bars.</p>



5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>

