



BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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AOCG Memo No. 182-2022

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

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 *dl*

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

DATE : 13 May 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 06 May 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-044	"DAELIMPOLY UE332K"	3902.30.90	MFN – 10% Ad Valorem AKFTA – Zero*
22-045	"DAELIMPOLY UE542R"	3902.30.90	MFN – 10% Ad Valorem AKFTA – Zero*
22-062	"ALLEN-BRADLEY POWERFLEX AC DRIVE, MODEL: 755TR"	8504.40.90	MFN – Zero*
22-075	"DIEBOLD NIXDORF 15" LCD DISPLAY, MODEL: 150MR"	8528.52.00A	MFN – Zero*

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



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PROFESSIONALISM

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AOCG Memo No. 182-2022

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-076	"DIEBOLD NIXDORF 15" LCD DISPLAY, MODEL: 150MN"	8528.52.00A	MFN – Zero*
22-084	"NUTRIGLO L-GLUTATHIONE, REDUCED (HIGH BULK DENSITY)"	2930.90.90	MFN – 1% Ad Valorem
22-092	"DXN KOMB-B"	2202.99.50	MFN – 10% Ad Valorem ATIGA – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

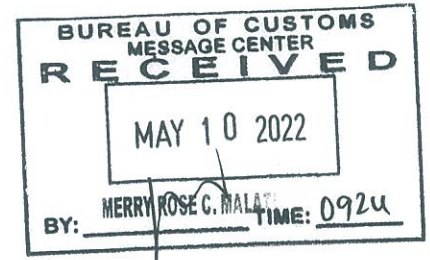
TCOC Ref. No. 22-036

06 May 2022

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-30345



Dear **Commissioner Guerrero**:

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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-044, 22-045, 22-062, 22-075, 22-076, 22-084 and 22-092, issued by this Commission on 06 May 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

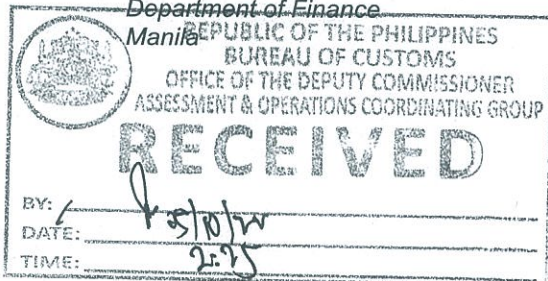
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

*5/11
10:20*

Encl: As stated

cc: The Secretary
Department of Finance
Manila





AOCG Memo No. 182 - 2022

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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 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3902.30.90 MFN - 10% ad valorem AKFTA - Zero		22-044
		3	DATE ISSUED
			06 May 2022

4 DESCRIPTION OF GOOD

“DAELIMPOLY UE332K”

Based on the product composition statement, technical and safety data sheets, manufacturing process flowchart, and third-party laboratory report submitted, subject article is a polypropylene block copolymer containing, by weight, less than 95% polypropylene and more than 5% ethylene propylene rubber copolymer (EPR). It is in the form of pellets, with a melt flow index of 5.0 g/10 minutes at 230°C and a density of 0.9 g/cm³. Packed in 25-kg bags, subject article is used in the injection molding of toys, crates, and housewares, among others.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

The General Explanatory Notes to Chapter 39 state that block copolymers are copolymers composed of at least two connected polymeric sequence having different monomer unit compositions (e.g., a copolymer of ethylene and propylene containing alternating segments of polyethylene and polypropylene).

Moreover, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.

Heading 39.02 of the AHTN 2017 covers polymers of propylene or of other olefins, in primary forms.



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TCC (AR) NO.

22-044

5 REASONS FOR CLASSIFICATION

In view thereof, subject article is classified under AHTN 2017 subheading 3902.30.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and an ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".

This ruling shall be valid for five years 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3902.30.90 MFN - 10% ad valorem AKFTA - Zero		22-045
		3	DATE ISSUED
			06 May 2022

4	DESCRIPTION OF GOOD
	“DAELIMPOLY UE542R” <p>Based on the product composition statement, technical and safety data sheets, manufacturing process flowchart, and third-party laboratory report submitted, subject article is a polypropylene block copolymer containing, by weight, less than 90% polypropylene and more than 10% ethylene propylene rubber copolymer (EPR). It is in the form of pellets, with a melt flow index of 30 g/10 minutes at 230°C and a density of 0.9 g/cm³. Packed in 25-kg bags, subject article is used in the injection molding of washing machine tubs, thin-walled packagings, parts of electrical appliances, and housewares, among others.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>The General Explanatory Notes to Chapter 39 state that block copolymers are copolymers composed of at least two connected polymeric sequence having different monomer unit compositions (e.g., a copolymer of ethylene and propylene containing alternating segments of polyethylene and polypropylene).</p> <p>Moreover, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.</p> <p>Heading 39.02 of the AHTN 2017 covers polymers of propylene or of other olefins, in primary forms.</p>

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TCC (AR) NO.

22-045

5 REASONS FOR CLASSIFICATION

In view thereof, subject article is classified under AHTN 2017 subheading 3902.30.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and an ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".

This ruling shall be valid for five years 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8504.40.90 MFN - Zero		22-062
		3	DATE ISSUED
			06 May 2022

4 DESCRIPTION OF GOOD**"ALLEN-BRADLEY® POWERFLEX AC DRIVE, MODEL: 755TR"**

Based on the brochure and technical information submitted, subject article is an electrical device used to control the speed of an electric motor based on changes in voltage and frequency. The drive consists of three main components: the converter, inverter, and the control pod. It provides a broad set of features and application-specific parameters designed for various industrial applications involving pumps, fans, and conveyors. Available in various frames and configurations depending on the user's requirements, subject article has the following specifications:



Voltage Rating (V)	400 to 690
Maximum output frequency (Hz)	590
Maximum output rating (kW)	4,596

5 REASONS FOR CLASSIFICATION

Heading 85.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that the heading covers, among others, electrical static converters. They incorporate converting elements (e.g., valves) of different types. They may also incorporate various auxiliary devices (e.g., transformers, induction coils, resistors, command regulators, etc.). Electrical static converters may be used for different purposes, among others, converters to supply electricity to drive stationary machines or electric traction vehicles (e.g., locomotives).

In view thereof, subject article is classified under AHTN 2017 subheading 8504.40.90, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.




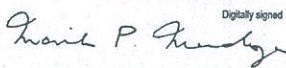
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00A MFN - Zero		22-075
		3	DATE ISSUED
			06 May 2022

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DIEBOLD NIXDORF 15” LCD DISPLAY, MODEL: 150MR”</p> <p>Based on the brochure and user manual submitted, subject article is a liquid crystal display (LCD) monitor with light-emitting diode (LED) backlighting. It accepts signals from a point of sale (POS) terminal or computer to display graphics. Primarily used in Diebold Nixdorf POS systems as a touchscreen display (for operator), subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Screen size (inch)</td> <td>15</td> </tr> <tr> <td>Resolution</td> <td>1024 x 768 Extended Graphics Array (XGA)</td> </tr> <tr> <td>Input voltage, DC (V)</td> <td>12</td> </tr> <tr> <td>Interface</td> <td>Video Graphics Array (VGA), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB)</td> </tr> <tr> <td>Dimension without stand (WxHxD) (mm)</td> <td>360.6 x 290.5 x 34.9</td> </tr> <tr> <td>Weight (kg)</td> <td>1.65 (without stand); 2.65 (with stand)</td> </tr> </table>  <p>Subject article comes with a 1.8-meter Digital Visual Interface-Digital (DVI-D) to HDMI cable, USB cable, and a user guide and driver compact disc (CD).</p>	Screen size (inch)	15	Resolution	1024 x 768 Extended Graphics Array (XGA)	Input voltage, DC (V)	12	Interface	Video Graphics Array (VGA), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB)	Dimension without stand (WxHxD) (mm)	360.6 x 290.5 x 34.9	Weight (kg)	1.65 (without stand); 2.65 (with stand)
Screen size (inch)	15												
Resolution	1024 x 768 Extended Graphics Array (XGA)												
Input voltage, DC (V)	12												
Interface	Video Graphics Array (VGA), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB)												
Dimension without stand (WxHxD) (mm)	360.6 x 290.5 x 34.9												
Weight (kg)	1.65 (without stand); 2.65 (with stand)												
5	<p style="text-align: center;">REASONS FOR CLASSIFICATION</p> <p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, 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  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>												



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 8528.52.00A MFN - Zero	<table border="1"> <tr> <td style="width: 50%;">2 TCC (AR) NO.</td> <td>22-076</td> </tr> <tr> <td>3 DATE ISSUED</td> <td>06 May 2022</td> </tr> </table>	2 TCC (AR) NO.	22-076	3 DATE ISSUED	06 May 2022
2 TCC (AR) NO.	22-076				
3 DATE ISSUED	06 May 2022				

4 **DESCRIPTION OF GOOD**

“DIEBOLD NIXDORF 15” LCD DISPLAY, MODEL: 150MN”

Based on the brochure and user manual submitted, subject article is a liquid crystal display (LCD) monitor with light-emitting diode (LED) backlighting. It accepts signals from a point of sale (POS) terminal or computer to display graphics. Primarily used in Diebold Nixdorf POS systems as a non-touchscreen display (for customer viewing), subject article has the following specifications:

Screen size (inch)	15
Resolution	1024 x 768 Extended Graphics Array (XGA)
Input voltage, DC (V)	12
Interface	Video Graphics Array (VGA), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB)
Dimension without stand (WxHxD) (mm)	360.6 x 290.5 x 34.9
Weight (kg)	1.65 (without stand); 2.65 (with stand)



Subject article comes with a 1.8-meter Digital Visual Interface-Digital (DVI-D) to HDMI cable, USB cable, and a user guide and driver compact disc (CD).

5 **REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





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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 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2930.90.90 MFN - 1% ad valorem		22-084
		3	DATE ISSUED
			06 May 2022

4	DESCRIPTION OF GOOD
	<p align="center">“NUTRIGLO® L-GLUTATHIONE, REDUCED (HIGH BULK DENSITY)”</p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), composition statement, product information and specifications, safety data sheet, and packaging information submitted, subject article is pure (98% minimum) L-glutathione, reduced (CAS No. 70-18-8) in the form of a white crystalline powder. It is a tripeptide, composed of glutamic acid, cysteine, and glycine, that plays a vital role in supporting cellular functions. Packed in 25-kg double-layered polyethylene bags encased in fiber drums, subject article is an antioxidant suitable for use in dietary supplements, functional foods and beverages, and cosmetics and cosmeceuticals. It has the following chemical structure:</p> <div style="text-align: center;"> </div>
5	REASONS FOR CLASSIFICATION
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 29.30 of the AHTN 2017 covers organo-sulphur compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading includes organo-sulphur compounds whose molecules have sulphur atom(s) directly linked to carbon atom(s). It includes compounds whose molecules contain, in addition to sulphur atom(s), other non-metal or metal atom(s) directly linked to carbon atom(s).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2930.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"> <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson </p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2202.99.50 MFN - 10% ad valorem ATIGA - Zero		22-092
		3	DATE ISSUED
			06 May 2022

4	DESCRIPTION OF GOOD
	<p>“DXN KOMB-B”</p> <p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a ready-to-drink botanical beverage made from water, sugar, fermented tea, and mulberry tea dust. Packed in 285-mL bottles, subject article is in the form of a light- to dark-yellow liquid with a sweet and sour taste of fused fermented tea and mulberry leaves.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, <i>inter alia</i>, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.50, with a Most Favoured Nation (MFN) rate of duty of 10% 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</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission’s adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>

