



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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ACCOUNTABILITY

AOCG Memo No. 117-2023

MEMORANDUM

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

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

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

DATE : 03 March 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 27 February 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-447	"GTAM NANO PVT2 MICROPHONE SENSOR"	8543.70.90	MFN – 1% Ad Valorem
23-005	"CADBURY DAIRY MILK HAZELNUT"	1806.32.00	MFN – 7% Ad Valorem ATIGA – Zero*
23-020	"ARM COMP, GEAR SHIFT, PART NO.: 24630-KPH-9000"	8714.10.40	MFN – 15% Ad Valorem ATIGA – Zero*
23-021	"SPINDLE COMP, GEAR SHIFT, PART NO.: 24610-KPH-9000"	8714.10.40	MFN – 15% Ad Valorem ATIGA – Zero*
23-024	"CALMAX THERMOPLASTIC ROAD MARKING COMPOUND"	3210.00.99	Export Duty – Zero
23-039	"GRAINPRO® VACUUM BAG™"	3923.21.99	MFN – 15% Ad Valorem ATIGA – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-042	"GRAINPRO® HERMETIC POUCH™"	3923.21.99	MFN – 15% Ad Valorem ATIGA – Zero*
23-044	"GRAINPRO® HERMETIC BAG PREMIUM™ ZIPPER"	3923.21.99	MFN – 15% Ad Valorem ATIGA – Zero*
23-071	"SAN REMO TRIVELLE"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-072	"SAN REMO ZITA PENNE"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-073	"SAN REMO ELBOWS"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-075	"SAN REMO THIN SPAGHETTI"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-076	"SAN REMO MACARONI"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 117-2023 p. 3

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-017

27 February 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of thirteen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-447, 23-005, 23-020, 23-021, 23-024, 23-039, 23-042, 23-044, 23-071, 23-072, 23-073, 23-075, and 23-076, issued by this Commission on 27 February 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 8543.70.90 MFN - 1% ad valorem	2 TCC (AR) NO. 22-447
	3 DATE ISSUED 27 February 2023

4 | **DESCRIPTION OF GOOD**

“GTAM NANO PVT2 MICROPHONE SENSOR”

Based on the product specifications and other technical information submitted, subject article is an electronic device consisting of an audio sensor on one end, a cable, and a straight tip (ST) connector on the other end. It is part of the Global Television Audience Metering (GTAM) Nanometer PVT2, a system used for television research activity (TV ratings). During use, subject article is connected to the metering device while the audio sensor is placed on top or near a television set’s speaker to capture audio signals. The captured audio signals are then recorded to the GTAM Nanometer for further processing and analysis.



5 | **REASONS FOR CLASSIFICATION**

Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. The principal electrical goods covered more specifically by other Chapters are electrical machinery of Chapter 84 and certain instruments and apparatus of Chapter 90. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.

In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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





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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 1806.32.00 MFN - 7% ad valorem ATIGA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-005</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">27 February 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“CADBURY DAIRY MILK HAZELNUT”</p> <p>Based on the product composition, manufacturing process flowchart, and photographs of the product submitted, subject article is a milk chocolate bar with hazelnuts. It is composed of sugar, milk solids, cocoa solids, fats, hazelnuts, and emulsifiers, among others. Subject article is packed in 62-g and 160-g foil packs.</p> <div style="text-align: center;">  </div>
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 2 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).</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 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  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>
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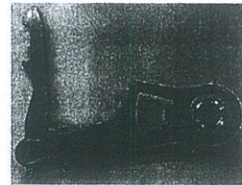
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8714.10.40 MFN - 15% ad valorem ATIGA - Zero		23-020
		3	DATE ISSUED
			27 February 2023

4	DESCRIPTION OF GOOD
	“ARM COMP, GEAR SHIFT, PART NO.: 24630-KPH-9000”
	<p>Based on the technical specifications and photograph of the product submitted, subject article is a gear shift arm, an essential part of a motorcycle's transmission mechanism. It is an assembly used in transmitting the action from the gear shift pedal and gear shift spindle to the gear shift drum. Subject article is to be imported as a replacement part of a motorcycle.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 87.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts and accessories of vehicles of headings 87.11 to 87.13. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers parts and accessories of a kind used with motorcycles (including mopeds), cycles fitted with an auxiliary motor, side-cars, non-motorised cycles, or carriages for disabled persons, provided the parts and accessories fulfil both the following conditions:</p> <ul style="list-style-type: none"> i) They must be identifiable as being suitable for use solely or principally with the above-mentioned vehicles; and, ii) They must not be excluded by the provisions of the Notes to Section XVII. <p>Parts and accessories of this heading include, among others, gearing, gear boxes, clutches and other transmission equipment, and parts thereof, for motorcycles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8714.10.40, 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 the 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>

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

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





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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8714.10.40 MFN - 15% ad valorem ATIGA - Zero		23-021
		3	DATE ISSUED
			27 February 2023

4	DESCRIPTION OF GOOD
	“SPINDLE COMP, GEAR SHIFT, PART NO.: 24610-KPH-9000”
	<p>Based on the technical specifications and photograph of the product submitted, subject article is a gear shift spindle, an essential part of a motorcycle’s transmission mechanism. It is where the gear shift pedal or lever is connected and is used for transmitting action from the pedal to the gear shift arm and the gear shift drum. Subject article is to be imported as a replacement part of a motorcycle.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts and accessories of vehicles of headings 87.11 to 87.13. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers parts and accessories of a kind used with motorcycles (including mopeds), cycles fitted with an auxiliary motor, side-cars, non-motorised cycles, or carriages for disabled persons, provided the parts and accessories fulfil both the following conditions:</p> <ul style="list-style-type: none"> i) They must be identifiable as being suitable for use solely or principally with the above-mentioned vehicles; and, ii) They must not be excluded by the provisions of the Notes to Section XVII. <p>Parts and accessories of this heading include, among others, gearing, gear boxes, clutches and other transmission equipment, and parts thereof, for motorcycles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8714.10.40, 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 the 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  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission’s objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3210.00.99 Export Duty - Zero		23-024
		3	DATE ISSUED
			27 February 2023

4	DESCRIPTION OF GOOD
	“CALMAX THERMOPLASTIC ROAD MARKING COMPOUND”
	<p>Based on the manufacturing process flowchart, product brochure, material safety data sheet, and photographs of the packaging and actual product submitted, subject article is an odorless solvent-free paint, in powder form, consisting of titanium oxide/lead chromate (TiO₂/PbCrO₄) (as pigment), resin (as binder or film former), glass beads (as reflecting agent), calcium carbonate (as bulking agent), and mineral oil. It has a density of 1.8-2.5, pH of 8-10 and is 60-75% soluble in water or in dilute acids. Packed in 25-kg bags, subject article is melted before application on road surfaces, using equipment designed for such purpose, as a reflective thermoplastic road marking with anti-dirt and anti-skid properties.</p>
5	REASONS FOR CLASSIFICATION
	<p>The Harmonized System (HS) General Explanatory Notes to Chapter 32 state that the Chapter also includes colouring matter of vegetable, animal or mineral origin and synthetic organic colouring matter and most of the preparations obtained from these colouring matters (paints, ceramic colours, inks, etc.).</p> <p>Heading 32.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other paints and varnishes (including enamels, lacquers and distempers).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3210.00.99.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3923.21.99 MFN - 15% ad valorem ATIGA - Zero		23-039
		3	DATE ISSUED
			27 February 2023

4	DESCRIPTION OF GOOD																		
	“GRAINPRO® VACUUM BAG™”																		
	<p>Based on the product information sheet, product brochure, and sample submitted, subject article is a printed, white vacuum bag made from high-strength polyethylene (PE) with gas and water vapor barrier properties. It is specifically designed from material with low permeability to hold and maintain the applied vacuum pressure in the bag. It can be utilized with any vacuum-sealing machine for smooth-surface bags. Subject article is used to contain dry agricultural commodities, such as green coffee beans, to protect them from insect infestation and mold growth, and preserve their quality. It is available in the following sizes and dimensions:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th>Size</th> <th>Approximate Capacity, kg (lbs) <i>(based on green coffee)</i></th> <th>Dimension (LxW), cm (inch)</th> </tr> </thead> <tbody> <tr> <td>Extra Small (XS)</td> <td>4-6 (8.8-13.2)</td> <td>55 x 30 (21.7 x 11.8)</td> </tr> <tr> <td>Small (S)</td> <td>10-15 (22-33.1)</td> <td>72 x 46 (28.3 x 18.1)</td> </tr> <tr> <td>Medium (M)</td> <td>16-20 (35.3-44.1)</td> <td>80 x 50 (31.5 x 19.7)</td> </tr> <tr> <td>Large (L)</td> <td>21-25 (46.3-55.1)</td> <td>92 x 50 (36.2 x 19.7)</td> </tr> <tr> <td>Extra Large (XL)</td> <td>26-30 (57.3-66.1)</td> <td>104 x 50 (40.9 x 19.7)</td> </tr> </tbody> </table>	Size	Approximate Capacity, kg (lbs) <i>(based on green coffee)</i>	Dimension (LxW), cm (inch)	Extra Small (XS)	4-6 (8.8-13.2)	55 x 30 (21.7 x 11.8)	Small (S)	10-15 (22-33.1)	72 x 46 (28.3 x 18.1)	Medium (M)	16-20 (35.3-44.1)	80 x 50 (31.5 x 19.7)	Large (L)	21-25 (46.3-55.1)	92 x 50 (36.2 x 19.7)	Extra Large (XL)	26-30 (57.3-66.1)	104 x 50 (40.9 x 19.7)
Size	Approximate Capacity, kg (lbs) <i>(based on green coffee)</i>	Dimension (LxW), cm (inch)																	
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Extra Large (XL)	26-30 (57.3-66.1)	104 x 50 (40.9 x 19.7)																	
																			

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3923.21.99, 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 the 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> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3923.21.99 MFN - 15% ad valorem ATIGA - Zero		23-042
		3	DATE ISSUED
			27 February 2023

4	DESCRIPTION OF GOOD																					
	“GRAINPRO® HERMETIC POUCH™”																					
	<p>Based on the product information sheet, product brochure, and sample submitted, subject article is a printed hermetic pouch made from multilayer low-density polyethylene (PE) with barrier layer. It is specifically designed from material with low permeability to hold and maintain the applied vacuum pressure in the bag. It is in the form of a transparent dark-green resealable bag with an airtight single track zipper, a 2-cm probation on top of the zippered lock for heat welding, and a tear notch on top for easy cutting of the welded portion. It is used to contain and store bean or grain samples to preserve their quality; retain taste, color, and aroma; and maintain germination and vigor of stored seeds, among others. Subject article is available in the following sizes and dimensions:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Size</th> <th style="text-align: center;">Approximate Capacity, kg (lbs) <i>(based on coffee)</i></th> <th style="text-align: center;">Dimension (LxW), cm (inch)</th> </tr> </thead> <tbody> <tr> <td>Extra Small (XS)</td> <td>0.25 (0.55)</td> <td>17 x 13 (6.7 x 5.1)</td> </tr> <tr> <td>Small (S)</td> <td>0.50 (1.10)</td> <td>23 x 16 (9.1 x 6.3)</td> </tr> <tr> <td>Medium (M)</td> <td>0.80 (1.80)</td> <td>26 x 17 (10.2 x 6.7)</td> </tr> <tr> <td>Large (L)</td> <td>1.50 (3.30)</td> <td>30 x 20 (11.8 x 7.9)</td> </tr> <tr> <td>Extra Large (XL)</td> <td>2.00 (4.40)</td> <td>30 x 25 (11.8 x 9.8)</td> </tr> <tr> <td>Double Extra Large (XXL)</td> <td>2.50 (5.50)</td> <td>35 x 25 (13.8 x 9.8)</td> </tr> </tbody> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Size	Approximate Capacity, kg (lbs) <i>(based on coffee)</i>	Dimension (LxW), cm (inch)	Extra Small (XS)	0.25 (0.55)	17 x 13 (6.7 x 5.1)	Small (S)	0.50 (1.10)	23 x 16 (9.1 x 6.3)	Medium (M)	0.80 (1.80)	26 x 17 (10.2 x 6.7)	Large (L)	1.50 (3.30)	30 x 20 (11.8 x 7.9)	Extra Large (XL)	2.00 (4.40)	30 x 25 (11.8 x 9.8)	Double Extra Large (XXL)	2.50 (5.50)	35 x 25 (13.8 x 9.8)
Size	Approximate Capacity, kg (lbs) <i>(based on coffee)</i>	Dimension (LxW), cm (inch)																				
Extra Small (XS)	0.25 (0.55)	17 x 13 (6.7 x 5.1)																				
Small (S)	0.50 (1.10)	23 x 16 (9.1 x 6.3)																				
Medium (M)	0.80 (1.80)	26 x 17 (10.2 x 6.7)																				
Large (L)	1.50 (3.30)	30 x 20 (11.8 x 7.9)																				
Extra Large (XL)	2.00 (4.40)	30 x 25 (11.8 x 9.8)																				
Double Extra Large (XXL)	2.50 (5.50)	35 x 25 (13.8 x 9.8)																				

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3923.21.99, 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 the 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3923.21.99 MFN - 15% ad valorem ATIGA - Zero		23-044
		3	DATE ISSUED
			27 February 2023

4	DESCRIPTION OF GOOD															
	“GRAINPRO® HERMETIC BAG PREMIUM™ ZIPPER”															
	<p>Based on the product information sheet, product brochure, and sample submitted, subject article is a hermetic bag made of high-strength polyethylene (PE) with water and gas barrier properties. It has a two-track zipper and is sealed using a zipper slider. It is used to contain a wide variety of agricultural commodities, such as coffee, corn, paddies, milled rice, sorghum, and soybeans. Subject article serves as an inner liner for jute bags and polypropylene bags to preserve the quality of the stored commodity and protect it from insect and fungi infestation. It is available in the following sizes:</p>															
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Product</th> <th style="width: 25%;">Approximate Capacity, kg (lbs) (based on coffee)</th> <th style="width: 40%;">Dimension (LxWxH), cm (inch)</th> </tr> </thead> <tbody> <tr> <td>Hermetic Bag Premium™ Zipper 5</td> <td style="text-align: center;">5 (11)</td> <td style="text-align: center;">50 x 30 x 34 (19.7 x 11.8 x 13.4)</td> </tr> <tr> <td>Hermetic Bag Premium™ Zipper 15</td> <td style="text-align: center;">15 (33)</td> <td style="text-align: center;">70 x 40 x 50 (27.6 x 15.8 x 19.7)</td> </tr> <tr> <td>Hermetic Bag Premium™ Zipper 30</td> <td style="text-align: center;">30 (66)</td> <td style="text-align: center;">80 x 65 x 57 (31.5 x 25.6 x 22.4)</td> </tr> <tr> <td>Hermetic Bag Premium™ Zipper 69</td> <td style="text-align: center;">69 (152)</td> <td style="text-align: center;">110 x 72 x 80 (43.3 x 28.4 x 31.5)</td> </tr> </tbody> </table>	Product	Approximate Capacity, kg (lbs) (based on coffee)	Dimension (LxWxH), cm (inch)	Hermetic Bag Premium™ Zipper 5	5 (11)	50 x 30 x 34 (19.7 x 11.8 x 13.4)	Hermetic Bag Premium™ Zipper 15	15 (33)	70 x 40 x 50 (27.6 x 15.8 x 19.7)	Hermetic Bag Premium™ Zipper 30	30 (66)	80 x 65 x 57 (31.5 x 25.6 x 22.4)	Hermetic Bag Premium™ Zipper 69	69 (152)	110 x 72 x 80 (43.3 x 28.4 x 31.5)
Product	Approximate Capacity, kg (lbs) (based on coffee)	Dimension (LxWxH), cm (inch)														
Hermetic Bag Premium™ Zipper 5	5 (11)	50 x 30 x 34 (19.7 x 11.8 x 13.4)														
Hermetic Bag Premium™ Zipper 15	15 (33)	70 x 40 x 50 (27.6 x 15.8 x 19.7)														
Hermetic Bag Premium™ Zipper 30	30 (66)	80 x 65 x 57 (31.5 x 25.6 x 22.4)														
Hermetic Bag Premium™ Zipper 69	69 (152)	110 x 72 x 80 (43.3 x 28.4 x 31.5)														

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3923.21.99, 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 the 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><i>MariLou P. Mendoza</i> Digitally signed</p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>






REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-071
		3	DATE ISSUED
			27 February 2023

4	DESCRIPTION OF GOOD
	“SAN REMO TRIVELLE”
	<p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked, cream to straw-yellow, slightly small spiral-shaped pasta. It is produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is available in 500-g plastic film packaging.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”.</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 </p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-072	
		3	DATE ISSUED
		27 February 2023	

4	DESCRIPTION OF GOOD
“SAN REMO ZITA PENNE”	
<p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked zita penne pasta in the form of cream to straw-yellow, straight, smooth tubes with slanted-cut ends. It is produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is available in 500-g plastic film packaging.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”.</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> Digitally signed</p> <p>MARILOU P. MENDOZA Chairperson</p>	
<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>	



AOCG Memo No. 117-2023 p.14

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero</p>		23-073	
		3	DATE ISSUED
		27 February 2023	

4 DESCRIPTION OF GOOD

“SAN REMO ELBOWS”

Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked elbow pasta in the form of ribbed, curved or U-shaped tubes. It is produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is available in 500-g plastic film packaging.

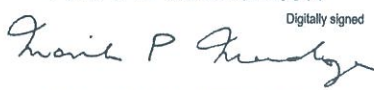


5 REASONS FOR CLASSIFICATION

Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.

In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
Chairperson

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





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TARIFF COMMISSION

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-075
		3	DATE ISSUED
			27 February 2023

4	DESCRIPTION OF GOOD
	“SAN REMO THIN SPAGHETTI”
	<p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked thin spaghetti produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. It is available in 500-g plastic film packaging.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”.</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>
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Pursuant to Section 1100 of RA 10863 (CMTA)

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	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-076
		3	DATE ISSUED
			27 February 2023

4	DESCRIPTION OF GOOD
	“SAN REMO MACARONI”
	<p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked pasta in the form of short tubes with rounded openings on both ends. It is produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is available in 500-g plastic film packaging.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”.</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>
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