



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 156 - 2023

MEMORANDUM

MASTER COPY
v-j

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 : 08 May 2023

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-096	"HOUSING, FR THROT, PART NO.: 53167-K03-N300"	8714.10.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-097	"HOUSING, FR THROT, PART NO.: 53168-K03-N300"	8714.10.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-153	"LA ESPAÑOLA SHERRY VINEGAR P.D.O"	2209.00.00	MFN – 15% Ad Valorem
23-204	"TABASCO® BRAND DRY FLAVORING"	0904.22.10	MFN – 20% Ad Valorem
23-214	"ASPORELIX™ (CETRORELIX ACETATE FOR INJECTION)0.25 MG (LYOPHILIZED)"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*
23-215	"LUPRODEX (LEUPRORELIN ACETATE) 11.25 MG DEPOT LYOPHILIZED POWDER FOR INJECTION (IM/SC)"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADJUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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ACCOUNTABILITY

AOCG Memo No. 156-2023 p.2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-221	"KUMON® SOLUTION BOOKS"	4901.99.10	MFN – Zero ATIGA – Zero*
23-222	"KUMON® DIAGNOSTIC/PLACEMENT TEST PAPERS"	4901.99.10	MFN – Zero ATIGA – Zero*
23-223	"KUMON® ACHIEVEMENT TESTS"	4901.99.10	MFN – Zero ATIGA – Zero*
23-224	"KUMON® ANSWER BOOKS"	4901.99.10	MFN – Zero ATIGA – Zero*
23-227	"KUMON® NUMBER TABLE"	4901.10.00	MFN – 5% Ad Valorem ATIGA – Zero*
23-228	"KUMON® TABLE OF LEARNING MATERIALS"	4901.10.00	MFN – 5% Ad Valorem ATIGA – Zero*
23-229	"DUTCHCLAMP® SE CABLE CLAMP"	3926.90.99	MFN – 15% Ad Valorem
23-238	"CR-8816 POLYETHYLENE TEREPHTHALATE RESIN"	3907.61.00	MFN – 5% Ad Valorem ACFTA – Zero*
23-241	"BELLOWS COMPENS"	4016.99.99	MFN – 5% Ad Valorem
23-250	"LEE KUM KEE CHAR SIU SAUCE"	2103.90.13	MFN – 7% Ad Valorem ACFTA – Zero*
23-252	"LEE KUM KEE MINCED GARLIC"	2005.99.10	MFN – 10% Ad Valorem ACFTA – Zero*
23-253	"LEE KUM KEE PLUM SAUCE"	2103.90.13	MFN – 7% Ad Valorem ACFTA – Zero*
23-257	"SAN REMO LA PASTA MACARONI CHEESE FLAVOUR PASTA & SAUCE"	1902.30.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-267	"CADBURY DAIRY MILK CASHEW AND COOKIES (62 g)"	1806.32.00	MFN – 7% Ad Valorem AIFTA – 5% Ad Valorem*
23-271	"LEE KUM KEE HOISIN SAUCE"	2103.90.13	MFN – 7% Ad Valorem ACFTA – Zero*
23-273	"LEE KUM KEE SAUCE FOR SPICY GARLIC EGG-PLANT"	2103.90.13	MFN – 7% Ad Valorem ACFTA – Zero*
23-274	"LEE KUM KEE SAUCE FOR TOMATO GARLIC PRAWNS"	2103.90.13	MFN – 7% Ad Valorem ACFTA – Zero*
23-275	"FC BLACK PEPPER F2058114"	3302.10.30	MFN – 1% Ad Valorem

*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

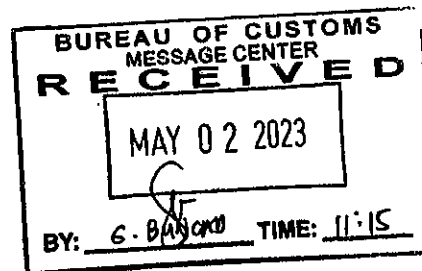


AOCG Memo No. 156-2023 p. 3

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-034

28 April 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 24 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-096, 23-097, 23-153, 23-204, 23-214, 23-215, 23-221, 23-222, 23-223, 23-224, 23-227, 23-228, 23-229, 23-238, 23-241, 23-250, 23-252, 23-253, 23-257, 23-267, 23-271, 23-273, 23-274, and 23-275, issued by this Commission on 28 April 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

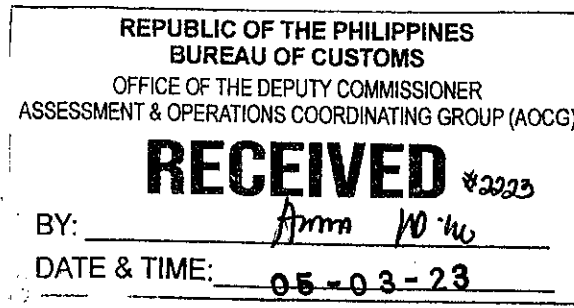
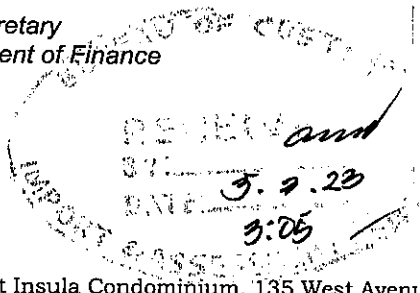
MariLou P. Mendoza
Digitally signed

5/4
10:00

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



02 MAY 2023




REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

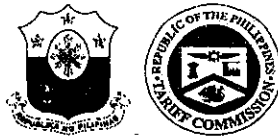
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8714.10.90 MFN - 15% ad valorem ATIGA - Zero		23-096	
		3	DATE ISSUED
		28 April 2023	

4	DESCRIPTION OF GOOD
“HOUSING, FR THROT, PART NO.: 53167-K03-N300”	
<p>Based on the technical specifications, technical drawing, and picture of the product submitted, subject article is the front throttle housing of a motorcycle. It is made of plastic and is intended to be installed on the motorcycle's steering handle/throttle grip together with the rear housing (to be imported separately) to form an enclosure that houses the throttle cable slider and one end of the throttle cable.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 87.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts and accessories of vehicles of heading 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, handle-bars, handle-bar stems, and handle-bar grips (of cork, plastics, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8714.10.90, 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  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	






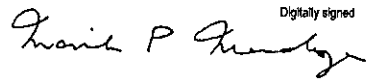
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8714.10.90 MFN - 15% ad valorem ATIGA - Zero		23-097
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	"HOUSING, RR THROT, PART NO.: 53168-K03-N300"
	<p>Based on the technical specifications, technical drawing, and picture of the product submitted, subject article is the rear throttle housing of a motorcycle. It is made of plastic and is intended to be installed on the motorcycle's steering handle/throttle grip together with the front housing (to be imported separately) to form an enclosure that houses the throttle cable slider and one end of the throttle cable.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts and accessories of vehicles of heading 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, handle-bars, handle-bar stems, and handle-bar grips (of cork, plastics, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8714.10.90, 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  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2209.00.00 MFN - 15% ad valorem		23-153
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	“LA ESPAÑOLA SHERRY VINEGAR P.D.O.”
	<p>Based on the product specifications, ingredients declaration, product data sheet, production process flowchart, product label, photograph of the product, and sample submitted, subject article is a sherry vinegar obtained from the acetic fermentation of sherry wine. It is in the form of a gold to mahogany liquid with vinous and wood notes, and is composed of sherry vinegar, candy must E-150D, caramel colour, and potassium metabisulfite. Packed in 250-mL glass bottles, subject article is used in culinary preparations such as dressings and sauces.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 22.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers vinegar and substitutes for vinegar obtained from acetic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes the following varieties of vinegar, distinguished according to their origin, among others, wine vinegar. This is pale yellow to red in colour according to the type of wine from which it is prepared; it has a special <i>bouquet</i> due to the presence, e.g., of wine esters.</p> <p>Vinegar and substitutes for vinegar which are used to flavour or pickle foodstuffs, may themselves be flavoured with vegetables such as tarragon or contain added spices.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2209.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0904.22.10 MFN - 20% ad valorem		23-204
		3	DATE ISSUED
			28 April 2023

4 DESCRIPTION OF GOOD

“TABASCO® BRAND DRY FLAVORING”

Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is composed of red pepper, distilled vinegar and salt, and is in the form of a brownish-red powder with a pungent odour. It is produced by fermenting aged red peppers with salt, followed by mixing with vinegar, screening to separate the seeds and skin material, drying, and milling. Packed in 22.68-kg corrugated cartons with polyethylene liner, subject article is used as a flavoring for breeding systems, sauces and seasoning blends, and as a meat seasoning.

5 REASONS FOR CLASSIFICATION

The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 9 state that this chapter covers, among others, spices, i.e., a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. This applies, in particular, to spices and mixed spices containing added substances such as salt or chemical antioxidants added, usually in small quantity, to preserve the products and prolong their flavouring powers. Spices (including mixed spices) containing added substances of other Chapters, but themselves having flavouring or seasoning properties, remain in this Chapter provided the added quantity does not affect the essential character of the mixture as a spice.

Heading 09.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*. The pertinent HS EN state that the fruits of the genus *Capsicum* generally belong to the species *Capsicum frutescens* or *Capsicum annuum* and include two main groups, the chillies and the paprikas. There are many varieties (Cayenne pepper, Sierra Leone and Zanzibar pepper, Spanish and Hungarian paprika, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 0904.22.10, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem.

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

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

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.



h. p. 8

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3004.39.00 MFN - 1% ad valorem AFTA - Zero		23-214	
		3	DATE ISSUED
		28 April 2023	

4 DESCRIPTION OF GOOD

“ASPORELIX™ (CETRORELIX ACETATE FOR INJECTION) 0.25 MG (LYOPHILIZED)”

Based on the product insert, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a sterile lyophilized powder consisting of cetorelix acetate (0.25 mg) and excipients contained in a glass vial. Cetorelix acetate is a synthetic decapeptide with gonadotropin releasing hormone (GnRH) antagonist activity. It competes with natural GnRH for binding to membrane receptors on pituitary cells and thus controls the release of luteinizing hormone (LH) and follicle stimulating hormone (FSH) in a dose-dependent manner. Packed in cartons containing a 2-mL glass vial and a 1-mL ampoule (diluent), subject article is indicated for the inhibition of premature LH surges in women undergoing controlled ovarian stimulation. It is to be reconstituted with sterile water for injection U.S.P. (diluent) and administered through subcutaneous injection.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article, is classified under AHTN 2022 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
 Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.39.00 MFN - 1% ad valorem AIFTA - Zero		23-215
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	<p>“LUPRODEX (LEUPRORELIN ACETATE) 11.25 MG DEPOT LYOPHILIZED POWDER FOR INJECTION (IM/SC)”</p> <p>Based on the product insert, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a sterile lyophilized powder consisting of microsphere formulation of leuprolide acetate (11.25 mg) and excipients contained in a glass vial. Leuprolide acetate is a synthetic nonapeptide analog of naturally occurring gonadotropin-releasing hormone (GnRH or LH-RH), which acts as a potent inhibitor of gonadotropin secretion when given continuously and in therapeutic doses. Packed in cartons containing one polyvinyl chloride (PVC) tray, which holds a 5-mL vial and a 2-mL ampoule (diluent), among others, subject article is indicated for the treatment of endometriosis, uterine leiomyomata or fibroids, and advanced prostate cancer. It is to be reconstituted with the diluent (which contains d-mannitol, excipients, and water), and administered through subcutaneous or intramuscular injection.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article, is classified under AHTN 2022 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A1".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4901.99.10 MFN - Zero ATIGA - Zero		23-221
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	“KUMON® SOLUTION BOOKS”
	Based on the product information and sample submitted, subject articles are soft bound, A5-size books containing the mathematical solutions and answers to students' worksheets in Kumon's Mathematics Program for Levels J to O. Subject articles are individually bound for each Level.

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, books and booklets consisting essentially of textual matter of any kind, and printed in any language or characters, including Braille or shorthand. They include literary works of all kinds, text-books (including educational workbooks sometimes called writing books), with or without narrative texts, which contain questions or exercises (usually with spaces for completion in manuscript), among others. Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 4901.99.10, 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".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4901.99.10 MFN - Zero ATIGA - Zero		23-222
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	“KUMON® DIAGNOSTIC/PLACEMENT TEST PAPERS”
	<p>Based on the product information and sample submitted, subject articles are diagnostic test papers for Mathematics and Reading subjects. These are in the form of folded booklets containing questions and exercises. Subject articles come in 12 categories (K1 to K2 for pre-schoolers, P1 to P6 for primary school students, and M1 to M3 and H for university or older students) and are used to ascertain the ability of the students at the time of enrollment.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, books and booklets consisting essentially of textual matter of any kind, and printed in any language or characters, including Braille or shorthand. They include literary works of all kinds, text-books (including educational workbooks sometimes called writing books), with or without narrative texts, which contain questions or exercises (usually with spaces for completion in manuscript), among others. Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 4901.99.10, 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”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>

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





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AOCG Memo No. 154-2023 p.12


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

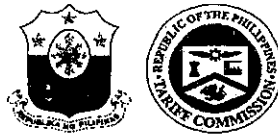
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	AHTN 4901.99.10 MFN - Zero ATIGA - Zero	2	TCC (AR) NO.
				23-223
			3	DATE ISSUED
				28 April 2023

4	DESCRIPTION OF GOOD
	<p align="center">“KUMON® ACHIEVEMENT TESTS”</p> <p>Based on the product information and sample submitted, subject articles are folded test booklets consisting of several pages. These are used to assess the level of mastery of students per subject, per level. Subject articles are available in Levels 4A to O for the Mathematics Program, and 5A to L for the Reading Program.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers virtually all publications and printed reading matter, illustrated or not, with the exception of publicity matter and products more specifically covered by other headings of the Chapter (particularly headings 49.02, 49.03 or 49.04). It includes, among others, books and booklets consisting essentially of textual matter of any kind, and printed in any language or characters, including Braille or shorthand. They include literary works of all kinds, text-books (including educational workbooks sometimes called writing books), with or without narrative texts, which contain questions or exercises (usually with spaces for completion in manuscript). Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 4901.99.10, 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”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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 4901.99.10 MFN - Zero ATIGA - Zero		23-224
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	"KUMON® ANSWER BOOKS"
	<p>Based on the product information and sample submitted, subject articles are soft bound, A5-size books containing the answers to students' worksheets. The front cover displays the subject, title, and levels covered in Kumon's Mathematics and Reading Programs. Subject articles are available in Levels 3A to L and 2A to L for the Mathematics and Reading Programs, respectively, and are used to check the answers of students.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers virtually all publications and printed reading matter, illustrated or not, with the exception of publicity matter and products more specifically covered by other headings of the Chapter (particularly headings 49.02, 49.03 or 49.04). The heading includes, among others, books and booklets consisting essentially of textual matter of any kind, and printed in any language or characters, including Braille or shorthand. They include literary works of all kinds, text-books (including educational workbooks sometimes called writing books), with or without narrative texts, which contain questions or exercises (usually with spaces for completion in manuscript). Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 4901.99.10, 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".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>






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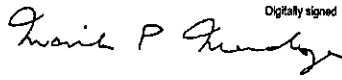
TARIFF COMMISSION

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 4901.10.00 MFN - 5% ad valorem ATIGA - Zero		23-227
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	“KUMON® NUMBER TABLE”
	Based on the product information and sample submitted, subject article is an A4-size glossy paper folded crosswise. Its inside pages are printed with the numbers 1 to 120 in tabular format. It is used as a supplementary teaching tool designed to improve the number sequence skills of students.
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers virtually all publications and printed reading matter, illustrated or not, with the exception of publicity matter and products more specifically covered by other headings of the Chapter (particularly headings 49.02, 49.03 or 49.04). It includes, among others, brochures, pamphlets and leaflets, whether consisting of several sheets of reading matter fastened together (e.g., stapled), or of unfastened sheets, or even of single sheets. These include publications such as: shorter scientific theses and monographs, instruction notices, etc., issued by government departments or other bodies, tracts, hymn sheets, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4901.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% 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>



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 4901.10.00 MFN - 5% ad valorem ATIGA - Zero		23-228
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	“KUMON® TABLE OF LEARNING MATERIALS”
	<p>Based on the product information and sample submitted, subject article is an A3-size paper printed on both sides with topics for Kumon's Mathematics and Reading Programs. Subject article describes the features of the Kumon method for both subjects in a structured manner.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers virtually all publications and printed reading matter, illustrated or not, with the exception of publicity matter and products more specifically covered by other headings of the Chapter (particularly headings 49.02, 49.03 or 49.04). It includes, among others, brochures, pamphlets and leaflets, whether consisting of several sheets of reading matter fastened together (e.g., stapled), or of unfastened sheets, or even of single sheets. These include publications such as: shorter scientific theses and monographs, instruction notices, etc., issued by government departments or other bodies, tracts, hymn sheets, etc.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 4901.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% 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 <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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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 3926.90.99 MFN - 15% ad valorem		23-229
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	"DUTCHCLAMP® SE CABLE CLAMP"
	<p>Based on the product brochure submitted, subject article is an SE-type cable clamp made of glass fibre reinforced polyamide. It is designed for short-circuit resistant fastening of single or multicore medium and high voltage cables. Subject article is available in seven models and is suitable for cables with diameters of 15 mm to 170 mm.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch "glasses", figures and letters, luggage label-holders.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION 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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TARIFF COMMISSION

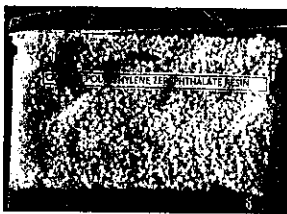
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3907.61.00 MFN - 5% ad valorem ACFTA - Zero		23-238
		3	DATE ISSUED
			28 April 2023

4 DESCRIPTION OF GOOD

“CR-8816 POLYETHYLENE TEREPHTHALATE RESIN”

Based on the technical specifications, material safety data sheet, and photograph of the product submitted, subject article is a bottle grade polyethylene terephthalate (PET) resin, a copolymer of purified terephthalic acid (PTA), ethylene glycol (EG), and purified isophthalic (PIA). It is in the form of cream-coloured granules and has a melting point of $\geq 240^{\circ}\text{C}$, intrinsic viscosity of 0.80 ± 0.02 dL/g (equivalent to 80 ± 2 mL/g), and specific gravity of 1.4 g/cm³. Packed in 1,100-kg polyethylene bags, subject article is used as a raw material in manufacturing packing bottles for drinking water (e.g., pure water, natural mineral water, and distilled water).



5 REASONS FOR CLASSIFICATION

Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.07 of the AHTN 2022 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polyesters include, among others, poly(ethylene terephthalate) (PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles. Poly(ethylene terephthalate) having a viscosity number of 78 ml/g or higher is generally used for the production of bottles.

In view thereof, subject article is classified under AHTN 2022 subheading 3907.61.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “E”.

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

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

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





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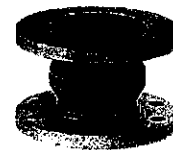
TARIFF COMMISSION

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 4016.99.99 MFN - 5% ad valorem		23-241
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	"BELLOWS COMPENS"
	<p>Based on the product brochure and photograph of the actual product submitted, subject article is an ERV-G type expansion joint assembly consisting of acrylonitrile butadiene rubber (NBR) liner reinforced with polyamide (PA) textile cord, chloroprene rubber (CR) cover, and zinc-plated carbon steel flanges. It has a "yellow band" center containing markings (ERV, DN No., PN No., and production date) and is available in nominal diameters (DN) of 250 mm and 300 mm. Subject article is suitable for use in piping applications for petroleum-based products with aromatic content of up to 50%, fuels with ethanol content of up to 85%, aviation fuels, town gas, and natural gas (except liquefied petroleum gas) to compensate for thermal expansion and contraction, reduce noise and vibration produced by the rotating element, and to relieve pipe stress during operation.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 40.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4016.99.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN - 2103.90.13 MFN - 7% ad valorem ACFTA - Zero		23-250
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	"LEE KUM KEE CHAR SIU SAUCE"
	<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photographs of packaging submitted, subject article is a tangy, sweet, and viscous dark-brown sauce. It is made of sugar, water, salt, fermented soybean paste, honey, soy sauce, malt syrup, modified corn starch, dehydrated garlic, spices, acidity regulator, and artificial colour. Packed in 240-g and 397-g glass jars; in 2.55-kg tin cans; and in 20-kg bag-in-boxes (BIB), subject article is used as a marinade or brush-on sauce in barbecued, baked or grilled meat and as a stir-fry sauce.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem 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> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2005.99.10 MFN - 10% ad valorem ACFTA - Zero		23-252
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	"LEE KUM KEE MINCED GARLIC"
	<p>Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a prepared garlic in the form of granules in yellowish white liquid. It is composed of water, dehydrated garlic, soybean oil, sugar, salt, and acidity regulator (citric acid). Packed in 213-g glass jars, subject article is used as a substitute for fresh garlic when stir-frying, marinating, steaming, and in other kinds of cooking.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 3 of Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).</p> <p>Heading 20.05 of the AHTN 2022 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term "vegetables" in this heading is limited to the products referred to in Note 3 to this Chapter. These products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 20.01, frozen vegetables of heading 20.04 and vegetables preserved by sugar of heading 20.06) are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2005.99.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem 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> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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AOCG Memo No. 156-2023 p. 21

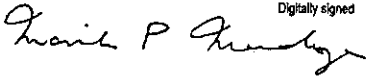
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN - 2103.90.13 MFN - 7% ad valorem ACFTA - Zero</p>	23-253
	3 DATE ISSUED
28 April 2023	

4 DESCRIPTION OF GOOD
<p style="text-align: center;">"LEE KUM KEE PLUM SAUCE"</p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photographs of the packaging submitted, subject article is a viscous light-brown sauce with diced plum skins. It is made from sugar, salted plums, water, rice vinegar, modified corn starch, acidity regulators, ginger, chili peppers, and stabilizer. Packed in 260-g glass jars, in 2.31-kg tin cans, and in 20-kg bag-in-boxes (BIB), subject article is used in stir-frying and as a dipping sauce.</p> 

5 REASONS FOR CLASSIFICATION
<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem 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: center;">FOR THE COMMISSION Digitally signed  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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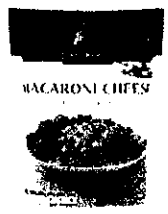
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.30.90 MFN - 15% ad valorem AANZFTA - Zero		23-257
		3	DATE ISSUED
			28 April 2023

4 DESCRIPTION OF GOOD

“SAN REMO LA PASTA MACARONI CHEESE FLAVOUR PASTA & SAUCE”

Based on the product specifications, ingredients declaration, production process flowchart, photograph of the product, and sample submitted, subject article is a pasta preparation consisting of macaroni pasta and cheese-flavoured powder mix. It is made of pasta (80%) (durum wheat semolina), milk solids, cheese powders, thickeners, flavours, yeast extract, beverage whitener, salt, sugar, onion powder, maltodextrin, vegetable protein extract, acidity regulator, and colour. Packed in 120-g metalized pouches, subject article is cooked for 7-8 minutes in a mixture of water, low-fat milk, and butter before consumption.



MACARONI CHEESE

5 REASONS FOR CLASSIFICATION

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

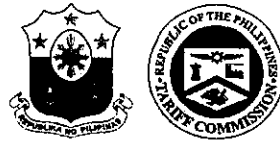
In view thereof, subject article is classified under AHTN 2022 subheading 1902.30.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”.

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
MARILOU P. MENDOZA
Chairperson

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.32.00 MFN - 7% ad valorem AFTA - 5% ad valorem		23-267
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	“CADBURY DAIRY MILK CASHEW AND COOKIES (62 g)”
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a milk chocolate bar with cashew nuts and cookie bits. It is composed of sugar, milk solids, cocoa solids, fats, cashew, cookies, emulsifiers, and flavours. Subject article is packed in 62-g foil packs.</p>
	

5	REASONS FOR CLASSIFICATION
	<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 ASEAN-India Free Trade Area (AFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</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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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero		23-271
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	"LEE KUM KEE HOISIN SAUCE"
	<p>Based on the product specifications, ingredients declaration, photographs of the product, and manufacturing process flowchart submitted, subject article is a hoisin sauce in the form of a dark-brown, smooth, viscous liquid with a spicy-sweet taste. It is made of sugar, water, fermented soybean paste, spices extract, sweet potato powder, salt, colour, modified corn starch, sesame paste, dehydrated garlic, salted chili peppers, acidity regulator, and artificial colour. Packed in 100-g, 240-g, and 397-g glass bottles; in 2.27-kg tin cans; and in 20-kg bag-in-boxes (BIB), subject article is used as a condiment or to accent marinades, roasts, and stir fries.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the 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</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><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero		23-273
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	"LEE KUM KEE SAUCE FOR SPICY GARLIC EGG-PLANT"
	<p>Based on the product specifications, ingredients declaration, photograph of the product, and manufacturing process flowchart submitted, subject article is a spicy sauce in the form of a light-brown viscous liquid with specks of chili. It is made of water, fermented soybean paste, sugar, salted chili peppers, oyster sauce, tomato paste, modified corn starch, dehydrated garlic, soybean oil, spices, acidity regulator, salt, and flavour enhancers. Packed in 80-g sachets, subject article is ideal for cooking spicy-garlic eggplant and other spicy-garlic dishes.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the 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  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero		23-274
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	“LEE KUM KEE SAUCE FOR TOMATO GARLIC PRAWNS”
	<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a sauce in the form of a smooth brownish-red paste with garlic pieces. It is made of water, sugar, soy sauce, tomato paste, salted chili peppers, honey, yeast extract, dehydrated garlic, salt, modified corn starch, acidity regulator, stabilizer, and flavour enhancers. Packed in 70-g sachets, subject article is used in cooking tomato-garlic prawns and other dishes with tomato-garlic flavour.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the 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> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem		23-275
		3	DATE ISSUED
			28 April 2023

4	DESCRIPTION OF GOOD
	"FC BLACK PEPPER F2058114"
	<p>Based on the product specifications, production process flowchart, photograph of the packaging and label, and safety data sheet submitted, subject article is a spray-dried, green to pale-yellow powder with aromatic odour. It is composed of extractives of black pepper and modified corn starch. Packed in a 22.68-kg corrugated carton with inner polyethylene (PE) bag, subject article is used as an ingredient in the manufacture of food products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>

