

**MEMORANDUM**

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

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

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

**DATE :** 06 October 2022

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 30 September 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2020 RATES OF DUTY
22-268	"POPSOCKETS POPCASE"	3926.90.99	MFN – 15% Ad Valorem ACFTA – *Zero
22-290	"POPSOCKETS POPGRIP SLIDE STRETCH"	3926.90.99	MFN – 15% Ad Valorem ACFTA – *Zero
22-304	"ELITE™ AT 6202"	3901.40.00	MFN – 3% Ad Valorem
22-308	"DXN® ROSELLE"	2106.90.72	MFN – 7% Ad Valorem ATIGA – *Zero
22-336	"CEFOR™ 1211P"	3901.40.00	MFN – 3% Ad Valorem ATIGA – *Zero
<b>Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)</b>			



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 353-2022 p. 2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2020 RATES OF DUTY
22-343	"DOWLEX™ 2645.11GY"	3901.40.00	MFN – 3% Ad Valorem ATIGA – *Zero
22-366	"TANG DALANDAN"	2106.90.55	MFN – 10% Ad Valorem ATIGA – *Zero
22-371	"TANG ORANGE MANGO"	2106.90.55	MFN – 10% Ad Valorem ATIGA – *Zero
22-372	"TANG MIXED BERRIES"	2106.90.55	MFN – 10% Ad Valorem ATIGA – *Zero

**Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)**

**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](http://www.customs.gov.ph) | [boc.cares@customs.gov.ph](mailto:boc.cares@customs.gov.ph)





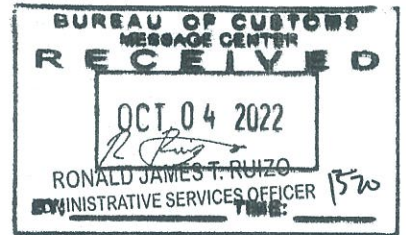
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-072

30 September 2022

**ACTING COMMISSIONER YOGI FILEMON I. RUIZ**

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



Dear Acting Commissioner Ruiz:

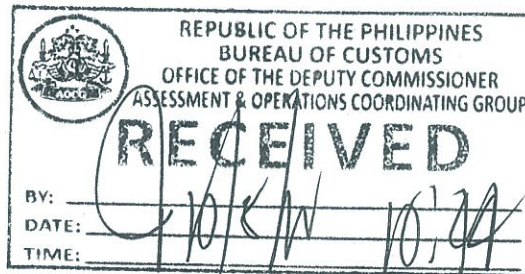
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-268, 22-290, 22-304, 22-308, 22-336, 22-343, 22-366, 22-371 and 22-372, issued by this Commission on 30 September 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



100411524 CERTIFICATE NUMBER:



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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3926.90.99 MFN - 15% ad valorem ACFTA - Zero		22-268
		<b>3</b>	<b>DATE ISSUED</b>
			30 September 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“POPSOCKETS POPCASE”</b>
	<p>Based on the product specifications, photograph of the packaging, and sample submitted, subject article is a smartphone protective case made of polycarbonate (PC), thermoplastic polyurethane (TPU), and thermoplastic elastomer (TPE). It features an integrated PopGrip Slide allowing a secure grip of the phone while texting and snapping photos with one hand or can be used as a stand for watching videos hands-free. Compatible with various iPhone smartphones, subject article is available in various colors, designs, and sizes.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, among others, dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.</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 and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3926.90.99</b>		<b>22-290</b>
	<b>MFN - 15% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>30 September 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“POPSOCKETS POPGRIP SLIDE STRETCH”</b>
	<p>Based on the product specifications and sample submitted, subject article is an adjustable phone grip and stand made of polycarbonate, thermoplastic urethane (TPU), and Buna-N rubber (NBR). It is composed of a non-adhesive slidable base clip that fits the curved edge of phone cases, and a replaceable/swappable PopTop. Measuring 72.71 mm x 18.18 mm x 20.70 mm, subject article is available in various colors and designs.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, among others, 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 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</p> <p style="text-align: right;">Digitally signed</p> <p style="text-align: right;"></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







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AOCG Memo No. 353-2022 p-6

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>22-304</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>30 September 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ELITE™ AT 6202”</b>
	<p>Based on the duly certified product composition, technical information sheet, safety data sheet, and packaging information submitted, subject article is an ethylene-octene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-octene, with slip, anti-block, and processing aid additives. It is in the form of translucent to white pellets, with a melt-flow index of 0.85 g/10 minutes at 190°C and a density of 0.908 g/cm<sup>3</sup>. Packed in 25-kg heavy-duty bags, subject article is a sealant resin designed for applications where hot tack strength is a key requirement.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		22-308
		<b>3</b>	<b>DATE ISSUED</b>
			30 September 2022

**4 | DESCRIPTION OF GOOD**

**“DXN® ROSELLE”**

Based on the product ingredient declaration, finished goods specifications, product information sheet, manufacturing process flowchart, product label, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a food supplement in the form of an uncoated maroon-purplish, triangular-shaped tablet with the word “DXN” on top. It is produced by mixing dried *Hibiscus sabdariffa* (calyx) powder and calcium carbonate (binder/excipient) with water, followed by drying, crushing, and tableting. Packed in white plastic bottles containing 120 pieces of 300-mg tablets, subject article provides a wide scope of health benefits and is to be taken once daily or as recommended by a healthcare practitioner.

**5 | REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, 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”.

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.*







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b>		<b>22-336</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>30 September 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CEFOR™ 1211P”</b>
	<p>Based on the duly certified product composition, technical information sheet, safety data sheet, and packaging information submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene. It is in the form of translucent to white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg heavy-duty bags, subject article is used in the manufacture of blown films for industrial, food, and specialty packaging applications.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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</p> <p style="text-align: right;">Digitally signed</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b>		<b>22-336</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>30 September 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“CEFOR™ 1211P”</b></p> <p>Based on the duly certified product composition, technical information sheet, safety data sheet, and packaging information submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene. It is in the form of translucent to white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg heavy-duty bags, subject article is used in the manufacture of blown films for industrial, food, and specialty packaging applications.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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</p> <p style="text-align: right;">Digitally signed</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem ATIGA - Zero		22-343
		<b>3</b>	<b>DATE ISSUED</b>
			30 September 2022

**4 DESCRIPTION OF GOOD**

**“DOWLEX™ 2645.11GY”**

Based on the technical information, safety data sheet, certified product composition, and packaging information submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-hexene, with slip and anti-block additives. It is in the form of translucent to white pellets, with a melt flow index of 0.90 g/10 minutes at 190°C and a density of 0.921 g/cm<sup>3</sup>. Packed in 25-kg heavy-duty bags, subject article is used in the manufacture of a wide variety of film applications.

**5 REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

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

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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”.

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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2106.90.55 MFN - 10% ad valorem ATIGA - Zero		22-366	
		3	DATE ISSUED
		30 September 2022	

4	DESCRIPTION OF GOOD
<p><b>"TANG DALANDAN"</b></p> <p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a dalandan-flavoured powdered instant drink mix. It consists of refined cane sugar, acidity regulator, artificial sweeteners, anti-caking agent, flavour enhancer, stabilizer, natural and nature-identical dalandan flavour, vitamins and minerals, titanium dioxide, powdered orange extract, and artificial colors. Packed in 19-g foil sachets, subject article is mixed with water to make a dalandan-flavoured beverage.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.55, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.55 MFN - 10% ad valorem ATIGA - Zero		22-371
		<b>3</b>	<b>DATE ISSUED</b>
			30 September 2022

**4 DESCRIPTION OF GOOD**

**"TANG ORANGE MANGO"**

Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is an orange and mango-flavoured powdered instant drink mix. It consists of refined cane sugar, acidity regulator, stabilizer, artificial sweeteners, anti-caking agent, natural and nature-identical mango flavour, flavour enhancer, natural and nature-identical orange flavour, vitamin C, titanium dioxide, artificial colors, and powdered orange and mango extract. Packed in 20-g foil sachets, subject article is mixed with water to make an orange and mango-flavoured beverage.



**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.55, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.55 MFN - 10% ad valorem ATIGA - Zero		22-372
		<b>3</b>	<b>DATE ISSUED</b>
			30 September 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“TANG MIXED BERRIES”</b>
	<p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a mixed berries-flavoured powdered instant drink mix. It consists of refined cane sugar, acidity regulator, anti-caking agent, stabilizer, artificial sweeteners, flavour enhancer, vitamin C, natural raspberry flavour, titanium dioxide, natural, nature-identical and artificial strawberry flavour, powdered mix berries extract, artificial colors, and natural and artificial grape flavour. Packed in 20-g foil sachets, subject article is mixed with water to make a mixed berries-flavoured beverage.</p>
	 
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.55, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p>Digitally signed</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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>

