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**MEMORANDUM**

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

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

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

**DATE :** 29 April 2020



BOC-09-12629

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 20-21 April 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019/2020 RATES OF DUTY
19-619	"FLAVOR CHOCOLATE GIVAUDAN S-016966"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero* PH-EFTA (CHE/LIE) – Zero*
19-621	"FLAVOR TEA GREEN LIQUID TAKASAGO MATCHA"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-629	"BROWN SUGAR FLAVOR"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero*
19-635	"PINEAPPLE DURAROME FLAVOR"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: [www.customs.gov.ph](http://www.customs.gov.ph) Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph)

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



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



20-055	"GERBER® ORGANIC APPLE APRICOT PEACH (125 g)"	2007.10.00	MFN – 7% Ad Valorem
20-058	"GERBER® ORGANIC APPLE APRICOT BLUEBERRY (125 g)"	2007.10.00	MFN – 7% Ad Valorem
20-059	"GERBER® ORGANIC PEAS BROCCOLI ZUCCHINI (125 g)"	2005.10.10	MFN – 7% Ad Valorem
20-068	"DISODIUM PHOSPHATE"	2835.22.00	MFN – 1% Ad Valorem ATIGA – Zero*
20-069	"TRISODIUM PHOSPHATE ANHYDROUS	2835.29.10	MFN – 3% Ad Valorem ATIGA – Zero*
20-070	"NESTLE®DUO® WHITE PIECE CEREAL"	1904.10.90	MFN – 15% Ad Valorem ATIGA – Zero*
20-072	"SPEEDI-BEET"	2303.20.00	MFN – 3% Ad Valorem
20-075	"BAJAJ MAXIMA Z PETROL MONOCOQUE CHASSIS FITTED WITH ENGINE"	8706.00.39	MFN – 10% Ad Valorem AIFTA – 10% Ad Valorem*

South Harbor, Gate 3, Port Area, Manila 1099

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# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



20-078	"PRIME™ PORK LUNCHEON MEAT 30% LESS SODIUM"	1602.49.11	MFN – 40% Ad Valorem
20-079	"PRIME™ PORK LUNCHEON MEAT 50% LESS SODIUM"	1602.49.11	MFN – 40% Ad Valorem
20-084	"JETOUR X70 1.5 TURBO AT"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 69-2020 p.4



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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IMPORTS ASSESSMENT SERVICE  
**RECEIVED**

By: \_\_\_\_\_  
Date: 24 APR 2020  
Time: 3:05 PM  
Control No: \_\_\_\_\_

TCOC Ref. No. 20-030

21 April 2020

BUREAU OF CUSTOMS  
MESSAGE CENTER  
**RECEIVED**  
APR 22 2020  
BY: Rob TIME: 4:30

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

**Dear Commissioner Guerrero:**

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of fifteen (15) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-619, 19-621, 19-629, 19-635, 20-055, 20-058, 20-059, 20-068, 20-069, 20-070, 20-072, 20-075, 20-078, 20-079 and 20-084, issued by this Commission on 20-21 April 2020. 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,

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

DEPUTY COMMISSIONER  
OPERATIONS COORDINATOR  
**RECEIVED**  
23 APR 2020  
DENNIS 3:15

OFFICE OF THE DIRECTOR  
IAS

Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila

**RECEIVED**  
By: 867  
Date: 4/24  
Time: 3:15



AOCG Memo No. 69-2020 p 5



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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.90</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b> <b>PH-EFTA (CHE/LIE) - Zero</b>		<b>19-619</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>20 April 2020</b>

**4 DESCRIPTION OF GOOD**

**“FLAVOR CHOCOLATE GIVAUDAN S-016966”**

Based on the packing list, production flowchart, product specifications, and sample submitted, subject article is a fine light-tan powder with sweet chocolatey smell. It is composed of nature-identical flavouring substances (synthetic aromatics), waxy maize maltodextrin, and propylene glycol, among others. Packed in 20-kg fibreboard boxes, subject article is used as a flavouring in the manufacture of ready-to-drink chocolate-flavoured beverages.

**5 REASONS FOR CLASSIFICATION**

Note 2 to Chapter 33 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

Heading 33.02 of the AHTN 2017 covers, among others, other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these preparations may be either alcoholic or non-alcoholic and may be used to produce either alcoholic or non-alcoholic beverages. They must have a basis of one or more odoriferous substances, as described in Note 2 to this Chapter, which are used primarily to impart a fragrance and secondarily to give a flavour to beverages. Such preparations generally contain a relatively small quantity of odoriferous substances which characterize a particular beverage; they may also contain juices, colouring matter, acidulants, sweeteners, etc., provided that they retain their character of odoriferous substances. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.



AOCG Memo No. 69-2020 p. 6

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*[Signature]*

TCC (AR) NO.
19-619

**5 REASONS FOR CLASSIFICATION**

In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to the submission of Certificate of Origin (CO) Form "D" and an Origin Declaration, respectively.

This ruling shall be valid for five (5) 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

*[Signature]*

**MARILOU P. MENDOZA**  
Chairperson

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



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.90</b>		<b>19-621</b>
	<b>MFN - 1% ad valorem</b>	3	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b>		<b>20 April 2020</b>

4	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>“FLAVOR TEA GREEN LIQUID TAKASAGO MATCHA”</b></p> <p>Based on the packing list, technical specifications, manufacturing process flowchart, and sample submitted, subject article is a flavouring preparation in the form of colorless to light-brown liquid with a characteristic taste and odour. It consists of propylene glycol and flavourings (synthetic aromatics). Packed in 20-kg quadrainers, subject article is used as an ingredient in the manufacture of ready-to-drink beverages.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 33 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the AHTN 2017 covers, among others, other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these preparations may be either alcoholic or non-alcoholic and may be used to produce either alcoholic or non-alcoholic beverages. They must have a basis of one or more odoriferous substances, as described in Note 2 to this Chapter, which are used primarily to impart a fragrance and secondarily to give a flavour to beverages. Such preparations generally contain a relatively small quantity of odoriferous substances which characterize a particular beverage; they may also contain juices, colouring matter, acidulants, sweeteners, etc., provided that they retain their character of odoriferous substances. 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 2017 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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 (5) 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="center">FOR THE COMMISSION</p> <p align="center">   <b>MARILOU P. MENDOZA</b>          Chairperson       </p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>



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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.90</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b>		<b>19-629</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>20 April 2020</b>

**4 DESCRIPTION OF GOOD**

**“BROWN SUGAR FLAVOR”**

Based on the packing list, ingredient listing, manufacturing process flowchart, and sample submitted, subject article is a flavouring preparation in the form of a white powder, consisting of maize maltodextrin, modified corn starch, and synthetic and natural flavouring substances, among others. Packed in 20-kg boxes, subject article is used as a raw material in the manufacture of powdered coffee mixes.

**5 REASONS FOR CLASSIFICATION**

Note 2 to Chapter 33 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

Heading 33.02 of the AHTN 2017 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, 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, 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).

In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “E”, respectively.

This ruling shall be valid for five (5) 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

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**MARILOU P. MENDOZA**  
Chairperson

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







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.90</b>		<b>19-635</b>
	<b>MFN - 1% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b>		<b>20 April 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"PINEAPPLE DURAROME FLAVOR"</b>
	<p>Based on the packing list, additional ingredient statement, manufacturing process flowchart, safety data sheet, and sample submitted, subject article is a flavouring preparation, in the form of an off-white to beige granular powder, consisting of maize maltodextrin, maltitol, nature-identical flavourings (synthetic aromatics), soy-lecithins, natural flavouring complexes, and natural flavouring substances, among others. Packed in 25-kg boxes, subject article is used as an ingredient in the manufacture of powdered juice drinks.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 33 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the AHTN 2017 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, among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture, and 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).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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 (5) 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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>




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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2007.10.00 MFN - 7% ad valorem		20-055
		<b>3</b>	<b>DATE ISSUED</b>
			20 April 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>	
	<b>"GERBER® ORGANIC APPLE APRICOT PEACH (125 g)"</b>	
	Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a finely homogenised preparation of pureed apple, apricot, and peach. Packed in 125-gram glass bottles, subject article is put up for retail sale as second food for infants above six (6) months old.	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Subheading Note 2 to Chapter 20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.</p> <p>Heading 20.07 of the AHTN 2017 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that fruit or nut purées are prepared by boiling sieved fruit pulp or powdered nuts with or without the addition of sugar, to a thickish consistency. Fruit purées differ from jams in having a higher proportion of fruit and a smoother consistency.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2007.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five (5) 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: center;"><i>Handwritten signature of MariLou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>





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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2007.10.00</b> <b>MFN - 7% ad valorem</b>		<b>20-058</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 April 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"GERBER® ORGANIC APPLE BLUEBERRY (125 g)"</b>
	<p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a finely homogenised preparation of pureed apple and blueberry. Packed in 125-gram glass bottles, subject article is put up for retail sale as second food for infants above six (6) months old.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Subheading Note 2 to Chapter 20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.</p> <p>Heading 20.07 of the AHTN 2017 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that fruit or nut purées are prepared by boiling sieved fruit pulp or powdered nuts with or without the addition of sugar, to a thickish consistency. Fruit purées differ from jams in having a higher proportion of fruit and a smoother consistency.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2007.10.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five (5) 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>Handwritten signature</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>






REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2005.10.10</b> <b>MFN - 7% ad valorem</b>		<b>20-059</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 April 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“GERBER® ORGANIC PEAS BROCCOLI ZUCCHINI (125 g)”</b></p> <p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a finely homogenised preparation of green peas, broccoli, zucchini, and water. Packed in 125-gram glass bottles, subject article is put up for retail sale as second food for infants above six (6) months old.</p> <div style="text-align: right;">  </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Subheading Note 1 to Chapter 20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of subheading 2005.10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.</p> <p>Heading 20.05 of the AHTN 2017 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 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 2017 subheading 2005.10.10, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p>



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TCC (AR) NO.
20-059

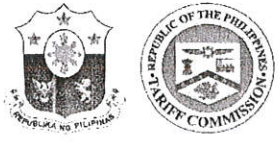
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



**MARILOU P. MENDOZA**  
Chairperson

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 2835.22.00</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b></p>	<p><b>2 TCC (AR) NO.</b></p> <p style="text-align: center;"><b>20-068</b></p> <p><b>3 DATE ISSUED</b></p> <p style="text-align: center;"><b>21 April 2020</b></p>
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**4 DESCRIPTION OF GOOD**

**“DISODIUM PHOSPHATE”**

Based on the packing list, manufacturing process flowchart, statement of product composition, and sample submitted, subject article is pure disodium phosphate in the form of a fine white powder. Packed in 25-kg bags, subject article is used as an emulsifier in the manufacture of powdered milk.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.35 of the AHTN 2017 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphates and polyphosphates include disodium hydrogenorthophosphate (dibasic phosphate) (Na<sub>2</sub>HPO<sub>4</sub>), anhydrous (white powder) or crystallised (with 2, 7 or 12 H<sub>2</sub>O), which is soluble in water and used as a size for silk (with tin chloride), for fire-proofing fabrics, wood or paper, as a textile mordant, in chrome-tanning, in the manufacture of optical glass, for glazing porcelain, in the preparation of baking powder, in the manufacture of colouring matters and soldering fluxes, in electro-plating, in medicine, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2835.22.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and an ASEAN Trade In Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

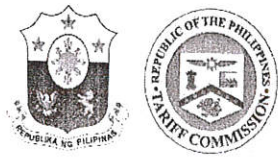
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson

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





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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2835.29.10</b> <b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b>		<b>20-069</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 April 2020</b>

**4 DESCRIPTION OF GOOD**

**“TRISODIUM PHOSPHATE ANHYDROUS”**

Based on the packing list, manufacturing process flowchart, statement of product composition, and sample submitted, subject article is pure trisodium phosphate anhydrous in the form of a fine white powder. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of breakfast cereals.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.35 of the AHTN 2017 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphates and polyphosphates include trisodium orthophosphate (tribasic phosphate) (Na<sub>3</sub>PO<sub>4</sub>·12H<sub>2</sub>O), which are colourless crystals, soluble in water, releasing part of their water of crystallisation on warming and are used as a flux for dissolving metal oxides, in photography, as a detergent, for softening industrial water and descaling boilers, to clarify sugar and spirits, in tanning, in medicine, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2835.29.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and an 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 (5) 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

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1904.10.90</b>		<b>20-070</b>
	<b>MFN - 15% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b>		<b>21 April 2020</b>

**4 DESCRIPTION OF GOOD****"NESTLE® DUO® WHITE PIECE CEREAL"**

Based on the packing list, ingredient list, process flowchart, and sample submitted, subject article is a white chocolate-flavoured breakfast cereal. It is made from wheat grain, wheat flour, sugar, broken rice, skimmed cow's milk powder, and deodorized cocoa butter, among others. It is produced by milling of cereals, followed by extrusion, pre-drying, coating, drying, filling, and packing. Packed in 160-kg octobin kingboxes, subject article is used as an ingredient in the manufacture of Nestle® Koko Krunch® Duo®.

**5 REASONS FOR CLASSIFICATION**

Heading 19.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture.

In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.90, 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".

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

**MARILOU P. MENDOZA**

Chairperson

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





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TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

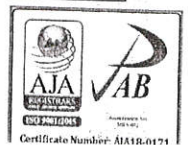
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2303.20.00 MFN - 3% ad valorem		20-072
		<b>3</b>	<b>DATE ISSUED</b>
			21 April 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SPEEDI-BEET®”</b>
	<p>Based on the certificate of analysis and product listings, certificate of feed product registration from the Bureau of Animal Industry (BAI), flowchart diagram, and product brochure submitted, subject article is a quick-soaking, unmolassed sugar beet pulp in the form of flakes. It is the by-product of the extraction of sugar from the sugar beet. Packed in 20-kg bags, subject article is used as feeds for horses and ponies.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that beet-pulp is the residue which remains after the sugar has been extracted from the root of the sugar beet. This pulp is classified in this heading whether wet or dried.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2303.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) 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: center;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>






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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8706.00.39</b> <b>MFN - 10% ad valorem</b> <b>AIFTA - 10% ad valorem</b>		<b>20-075</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 April 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“BAJAJ MAXIMA Z PETROL MONOCOQUE CHASSIS FITTED WITH ENGINE”</b></p> <p>Based on the technical specifications submitted, subject article is a chassis designed for a three-wheeled motor vehicle with a seating capacity of up to four (4) persons. It is fitted with a four-stroke spark-ignition engine with a cylinder capacity of 236.2 cc coupled with a differential. Equipped with a battery, headlights, and dashboard assembly, subject article has four (4) forward and one (1) reverse gears.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the chassis-frames or the combined chassis-body framework (unibody or monocoque construction), for the motor vehicles of headings 87.01 to 87.05, fitted with their engines and with their transmission and steering gear and axles (with or without wheels). That is to say, goods of this heading are motor vehicles without bodies. The chassis classified in this heading may, however, be fitted with bonnets (hoods), windscreens (windshields), mudguards, running-boards and dashboards (whether or not equipped with instruments). Chassis also remained classified here whether or not fitted with tyres, carburettors or batteries or other electrical equipment.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8706.00.39, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 10% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</p> <p>This ruling shall be valid for five (5) 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</p> <p style="text-align: center;"><i>Handwritten signature</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>





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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1602.49.11</b> <b>MFN - 40% ad valorem</b>		<b>20-078</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 April 2020</b>

**4 DESCRIPTION OF GOOD**

**“PRIME™ PORK LUNCHEON MEAT 30% LESS SODIUM”**

Based on the finished product specifications, analysis of meat ingredients, manufacturing process flow diagram, product label, and sample submitted, subject article is a pork luncheon meat containing pork, water, and potato starch, among others. Packed in 340-g hermetically-sealed aluminium cans, subject article is ready-to-eat, whether or not cooked before serving.



**5 REASONS FOR CLASSIFICATION**

Heading 16.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.

In view thereof, subject article is classified under AHTN 2017 subheading 1602.49.11, with a Most Favoured Nation (MFN) rate of duty of 40% ad valorem.

This ruling shall be valid for five (5) 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

*[Signature]*

**MARILOU P. MENDOZA**  
Chairperson

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





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**ADVANCE RULING ON TARIFF CLASSIFICATION**

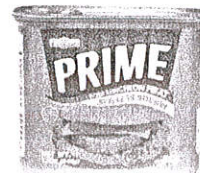
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1602.49.11</b> <b>MFN - 40% ad valorem</b>		<b>20-078</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 April 2020</b>

**4 DESCRIPTION OF GOOD**

**“PRIME™ PORK LUNCHEON MEAT 30% LESS SODIUM”**

Based on the finished product specifications, analysis of meat ingredients, manufacturing process flow diagram, product label, and sample submitted, subject article is a pork luncheon meat containing pork, water, and potato starch, among others. Packed in 340-g hermetically-sealed aluminium cans, subject article is ready-to-eat, whether or not cooked before serving.



**5 REASONS FOR CLASSIFICATION**

Heading 16.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.

In view thereof, subject article is classified under AHTN 2017 subheading 1602.49.11, with a Most Favoured Nation (MFN) rate of duty of 40% ad valorem.

This ruling shall be valid for five (5) 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

*Handwritten signature of MariLou P. Mendoza*

**MARILOU P. MENDOZA**

Chairperson

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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1602.49.11 MFN - 40% ad valorem		20-079
		<b>3</b>	<b>DATE ISSUED</b>
			21 April 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PRIME™ PORK LUNCHEON MEAT LITE 50% LESS FAT”</b>
	<p>Based on the finished product specifications, analysis of meat ingredients, manufacturing process flow diagram, product label, and sample submitted, subject article is a pork luncheon meat containing pork, mechanically separated chicken, water, and potato starch, among others. Packed in 340-g hermetically-sealed aluminium cans, subject article is ready-to-eat, whether or not cooked before serving.</p>
	
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>

Heading 16.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.

In view thereof, subject article is classified under AHTN 2017 subheading 1602.49.11, with a Most Favoured Nation (MFN) rate of duty of 40% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



**MARILOU P. MENDOZA**  
Chairperson

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




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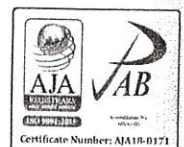
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8703.22.59</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 5% ad valorem</b>	<b>2   TCC (AR) NO.</b> <b>20-084</b>
	<b>3   DATE ISSUED</b> <b>21 April 2020</b>

<b>4   DESCRIPTION OF GOOD</b>  <b>“JETOUR X70 1.5 TURBO AT”</b>  <p>Based on the technical specifications submitted, subject article is a completely built-up (CBU) two-wheel-driven city sports utility vehicle (CSUV) principally designed for the transport of persons. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td><b>Body Type</b></td> <td style="text-align: center;">CSUV</td> </tr> <tr> <td><b>Dimensions (L x W x H) (mm)</b></td> <td style="text-align: center;">4,720 x 1,900 x 1,695</td> </tr> <tr> <td><b>Engine (displacement, fuel)</b></td> <td style="text-align: center;">1,498 cc, Gasoline</td> </tr> <tr> <td><b>Gross Vehicle Weight (kg)</b></td> <td style="text-align: center;">2,150</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td style="text-align: center;">7 persons</td> </tr> <tr> <td><b>Transmission and Drive Train</b></td> <td style="text-align: center;">Automatic, Front-wheel drive</td> </tr> </table> 	<b>Body Type</b>	CSUV	<b>Dimensions (L x W x H) (mm)</b>	4,720 x 1,900 x 1,695	<b>Engine (displacement, fuel)</b>	1,498 cc, Gasoline	<b>Gross Vehicle Weight (kg)</b>	2,150	<b>Seating Capacity</b>	7 persons	<b>Transmission and Drive Train</b>	Automatic, Front-wheel drive
<b>Body Type</b>	CSUV											
<b>Dimensions (L x W x H) (mm)</b>	4,720 x 1,900 x 1,695											
<b>Engine (displacement, fuel)</b>	1,498 cc, Gasoline											
<b>Gross Vehicle Weight (kg)</b>	2,150											
<b>Seating Capacity</b>	7 persons											
<b>Transmission and Drive Train</b>	Automatic, Front-wheel drive											

<b>5   REASONS FOR CLASSIFICATION</b>  <p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. Included in this category of motor vehicles are those commonly known as "multipurpose" vehicles (e.g., van-type vehicles, sports utility vehicles, certain pick-up type vehicles). The following features that are indicative of the design characteristics generally applicable to the vehicles which fall in this heading includes, among others, absence of a permanent panel or barrier between the area for the driver and front passengers and the rear area that may be used for the transport of both persons and goods.</p>
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TCC (AR) NO.
20-084

In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E".

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



MARILOU P. MENDOZA  
Chairperson

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