



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. **309-2022**
MEMORANDUM

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

FROM : ATTY. EDWARD JAMES A. DY BUÑO
Deputy Commissioner, AOCG

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

DATE : 08 September 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 02 September 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-010	"RAYCHEM MXSU-4121, PART NO.: A26347-011"	8535.90.90	MFN – 3% Ad Valorem
22-078	"SMUCKER'S STRAWBERRY PRESERVES"	2007.99.20	MFN – 15% Ad Valorem
22-185	"NNS STEEL COUPLER"	7325.99.90	MFN – 15% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-186	"CENTRALIZER"	7326.90.99	MFN – 15% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-196	"NNS NUTS"	7318.16.90	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-197	"VITAPIG 70"	2309.90.20	MFN – Zero*
22-198	"VITAPIG 38"	2309.90.20	MFN – Zero*
22-199	"VITAPIG 20"	2309.90.20	MFN – Zero*

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-202	"VITAPIG PRIMO"	2309.90.12	MFN – 35% Ad Valorem
22-203	"TANG MIXED FRUITS GUMMIES"	1704.90.91	MFN – 15% Ad Valorem ATIGA – Zero*
22-204	"TANG ORANGE GUMMIES"	1704.90.91	MFN – 15% Ad Valorem ATIGA – Zero*
22-212	"DXN® LEMONZHI"	2101.20.90	MFN – 10% Ad Valorem ATIGA – Zero*
22-213	"DXN® LINZHI COFFEE 3 IN 1 CLASSIC (PREMIX COFFEE WITH GANODERMA EXTRACT)"	In-Quota 2101.12.91.100	MFN – 30% Ad Valorem ATIGA – Zero*
		Out-Quota 2101.12.91.200	MFN – 45% Ad Valorem ATIGA – Zero*
22-219	"TANG FRUIT & VEG (DALANDAN + MALUNGGAY)"	2106.90.55	MFN – 10% Ad Valorem ATIGA – Zero*
22-220	"TANG FRUIT & VEG (ORANGE + CARROT)"	2106.90.55	MFN – 10% Ad Valorem ATIGA – Zero*
22-240	"DXN® KOPI LINGZHI® COFFEE"	In-Quota 2101.12.91.100	MFN – 30% Ad Valorem ATIGA – Zero*
		Out-Quota 2101.12.91.200	MFN – 45% Ad Valorem ATIGA – Zero*
22-257	"DXN® CORDYCEPS COFFEE 4 IN 1"	In-Quota 2101.12.91.100	MFN – 30% Ad Valorem ATIGA – Zero*
		Out-Quota 2101.12.91.200	MFN – 45% Ad Valorem ATIGA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



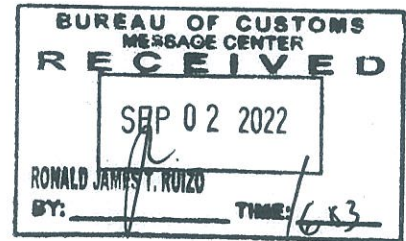
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-060

02 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:**

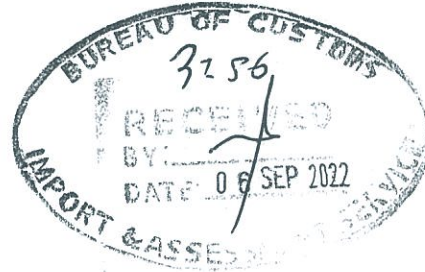
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seventeen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-010, 22-078, 22-185, 22-186, 22-196, 22-197, 22-198, 22-199, 22-202, 22-203, 22-204, 22-212, 22-213, 22-219, 22-220, 22-240 and 22-257, issued by this Commission on 02 September 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

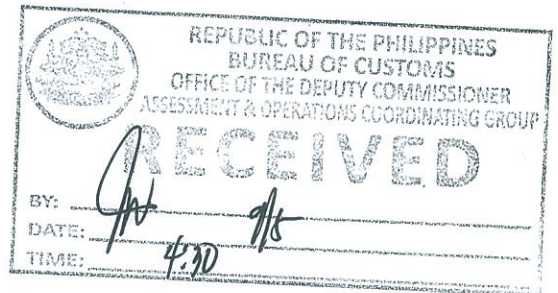
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary, **OFFICE OF THE DIRECTOR**
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES
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 8535.90.90 MFN - 3% ad valorem		22-010
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD						
	<p>“RAYCHEM MXSU-4121, PART NO.: A26347-011”</p> <p>Based on the brochure and technical information submitted, subject article is a heat shrink cable joining kit designed for 1-core polymeric connection. It consists of polymer joint sleeves, outer jacketing tubes, void filler strip, aluminium mechanical connectors (with four shear bolts), clay filler, copper mesh, stress grading patch, and stress control tube. Used to connect two power cables together, subject article has the following specifications:</p> <table border="1" style="width: 40%; margin-left: auto; margin-right: auto;"> <tr> <td>Cross-section Range (mm²)</td> <td style="text-align: center;">70 - 150</td> </tr> <tr> <td>Voltage Rating (kV)</td> <td style="text-align: center;">17.5</td> </tr> <tr> <td>Cable Diameter (mm)</td> <td style="text-align: center;">28-39</td> </tr> </table>	Cross-section Range (mm²)	70 - 150	Voltage Rating (kV)	17.5	Cable Diameter (mm)	28-39
Cross-section Range (mm²)	70 - 150						
Voltage Rating (kV)	17.5						
Cable Diameter (mm)	28-39						

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.35 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers electrical apparatus generally used in power distribution systems. The provisions of Explanatory Note to heading 85.36 apply, <i>mutatis mutandis</i>, as regards the technical characteristics and the functioning of apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8535.90.90, 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 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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2007.99.20 MFN - 15% ad valorem		22-078
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	“SMUCKER’S STRAWBERRY PRESERVES”
	<p>Based on the product information sheet, production process flowchart, ingredient declaration, and sample submitted, subject article is a strawberry preserve in the form of a thick fruit spread with pieces of real fruit. It is produced by blending and cooking whole strawberries with sweetening matter (high fructose corn syrup, corn syrup, and sugar), pectin, and citric acid. Packed in 12-oz glass jars, subject article is spread directly on bread, pastries, and desserts, among others.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 20.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 jams are made by cooking whole fruit or fruit pulp or certain vegetables (e.g., marrows, aubergines) or other products (e.g., ginger, rose petals) with sugar in approximately equal proportions. When cool they are of moderately firm consistency and contain pieces of the fruit. Products of this heading which are normally prepared with sugar may be sweetened with synthetic agents (e.g., sorbitol) instead of sugar.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2007.99.20, 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><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





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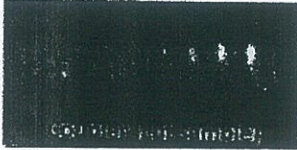
TARIFF COMMISSION


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 7325.99.90 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		22-185
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	<p>“NNS STEEL COUPLER”</p> <p>Based on the brochure, drawings, material specification and chemical composition, and photograph of the product submitted, subject article is a casted coupler made of galvanized non-alloy steel (JIS S45C). It has an inner diameter of 31.9 mm, an outer diameter of 48 mm, and a length of 195 mm. It has threaded-like ribs and cylindrical or hexagonal cross section. Subject article is used to connect NNS steel bar rods to provide lateral stability for a soil stabilization system (Nonframe® Method).</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 73.25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other cast articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all cast articles of iron or steel, not elsewhere specified or included.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7325.99.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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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REPUBLIC OF THE PHILIPPINES

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 7326.90.99 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		22-186
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	<p>“CENTRALIZER”</p> <p>Based on the brochure, drawings, material specification and chemical composition, and photograph of the product submitted, subject article is a uniquely-shaped electrogalvanized steel spacer. Conforming to JIS (Japan Industrial Standards) SK85, subject article is used as a component of a soil stabilization system (Nonframe® Method) wherein it is attached midway of the NNS steel rod to provide sufficient friction between the rod and the grout and to assure that the NNS steel rod is in the center position of the drill hole.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 73.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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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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 7318.16.90 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero		22-196
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	“NNS NUTS”
	<p>Based on the brochure, drawings, material specifications and chemical composition, and photograph of the products submitted, subject articles are steel hexagonal nuts conforming to JIS (Japan Industrial Standards) S45C, with a hot dip zinc (HDZ55) surface finish. These are used for securing and fastening the base plates and anchoring steel rods of a soil stabilization system (Nonframe® Method). Having a nominal size of 48 mm and a depth of 64 mm, subject articles are available in straight and flanged forms.</p>
	 <small>HEXAGONAL STRAIGHT</small>  <small>HEXAGONAL FLANGED</small>

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, screws, bolts and nuts. Nuts are metal pieces designed to hold the corresponding bolts in place.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7318.16.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		22-197
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	“VITAPIG 70”
	<p>Based on the production flowchart, product label, product and material safety data sheets, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is a complementary feed for piglets, in the form of a white-yellowish powder with a fruity sweet aroma. It is composed of whey permeate, lactose, vegetable oils (palm and coconut), and vegetable proteins (wheat and soya), among others. Packed in 25-kg bags, subject article is used as a whey powder replacer and is added to feeds of piglets at an inclusion rate of 5% to 15% of feed formulation.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		22-198
		3	DATE ISSUED
			02 September 2022

4 DESCRIPTION OF GOOD

“VITAPIG 38”


Based on the production flowchart, product label, product and material safety data sheets, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is a complementary feed for piglets, in the form of a white-yellowish powder with a fruity sweet aroma. It is composed of soya protein, whey powder, whey permeate, lactose, and vegetable oils (palm and coconut), among others. Packed in 25-kg bags, subject article is used as a skimmed milk replacer and is added to feeds of piglets at an inclusion rate of 5% to 15% of feed formulation.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

Note: In 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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		22-199
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	“VITAPIG 20”
	<p>Based on the production flowchart, product label, product and material safety data sheets, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is a complementary feed for piglets, in the form of a white-yellowish powder with a fruity sweet aroma. It is composed of whey powder, whey permeate, lactose, vegetable proteins (hydrolyzed wheat and soya), and vegetable oils (palm and coconut), among others. Packed in 25-kg bags, subject article is to be added to feeds at an inclusion rate of 5% to 15% as the backbone of pre- and post-weaning piglets' feeds.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





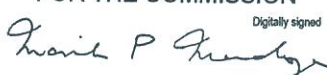
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.12 MFN - 35% ad valorem		22-202
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	“VITAPIG PRIMO”
	<p>Based on the product composition, product and material safety data sheets, Certificate of Feed Product registration from the Bureau of Animal Industry (BAI), product label, certificate of analysis, and photograph of packaging submitted, subject article is a feed nutrient preparation intended for young piglets. It is in the form of a fine white-yellowish powder with a fruity sweet aroma. It consists of whey powder, delactosed whey powder, whey protein concentrate, vegetable oils (palm and coconut), vitamins, and trace elements, among others. Packed in 25-kg paper sacks, subject article is used as a milk replacer for piglets for up to four weeks after weaning. It is prepared by dissolving 150-180 grams of feeds in 1 litre of lukewarm water.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations designed to provide the animal with all the nutrient elements required to ensure a rational and balanced daily diet (complete feeds). The characteristic feature of these preparations is that they contain products from each of the three groups of nutrients described as: (1) “energy” nutrients, consisting of high-carbohydrate (high-calorie) substances such as starch, sugar, cellulose, and fats, which are “burned up” by the animal organism to produce the energy necessary for life and to attain the breeders’ aims. Examples of such substances include cereals, half-sugar mangolds, tallow, straw; (2) “body-building” protein-rich nutrients or minerals. Unlike energy nutrients, these nutrients are not “burned up” by the animal organism but contribute to the formation of animal tissues and of the various animal products (milk, eggs, etc.). They consist mainly of proteins or minerals. Examples of the protein-rich substances used for this purpose are seeds of leguminous vegetables, brewing dregs, oil-cake, dairy by-products.; (3) “function” nutrients. These are substances which promote the assimilation of carbohydrates, proteins and minerals. They include vitamins, trace elements and antibiotics. Lack or deficiency of these nutrients usually causes disorders. The above three groups of nutrients meet the full food requirements of animals. The mixing and proportions depend upon the animal production in view.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.12, with a Most Favoured Nation (MFN) rate of duty of 35% 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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REPUBLIC OF THE PHILIPPINES

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 1704.90.91 MFN - 15% ad valorem ATIGA - Zero		22-203
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	“TANG MIXED FRUITS GUMMIES”
	<p>Based on the product composition, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the packaging submitted, subject article is a fruit-flavoured (mixture of mango, strawberry and orange) gummy candy. It is composed of sugar, glucose, gelatine (bovine-sourced), concentrated fruit juices, acidity regulators, gelling agent, bulking agent, artificial flavours, and vitamin C, among others. Subject article is packed in 90-g sachets.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>Furthermore, the Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 1704.90.91 state that this subheading covers sugar confectionery, not containing cocoa, other than chewing gum, with a relatively soft texture. These products contain gelatin as the gelling agent and may be coated with sugar and other ingredients. This confectionery is sometimes referred to as “gummies” or “gummy candy”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.91, 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</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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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 1704.90.91 MFN - 15% ad valorem ATIGA - Zero		22-204
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	“TANG ORANGE GUMMIES”
	<p>Based on the product composition, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the packaging submitted, subject article is an orange-flavoured gummy candy. It is composed of sugar, glucose, water, gelatine (bovine-sourced), concentrated orange fruit juice, acidity regulators, pectin, and palm oil, among others. Subject article is packed in 90-g sachets.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>Furthermore, the Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 1704.90.91 state that this subheading covers sugar confectionery, not containing cocoa, other than chewing gum, with a relatively soft texture. These products contain gelatin as the gelling agent and may be coated with sugar and other ingredients. This confectionery is sometimes referred to as “gummies” or “gummy candy”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.91, 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 <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>





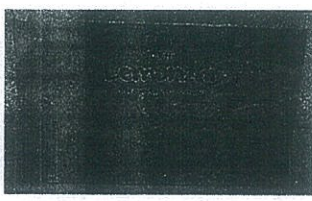

REPUBLIC OF THE PHILIPPINES

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 2101.20.90 MFN - 10% ad valorem ATIGA - Zero		22-212
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	<p>“DXN® LEMONZHI”</p> <p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, product label, finished good specification, and photograph of the product submitted, subject article is a powdered tea preparation composed of sugar, lemon powder, instant tea, citric acid, and ganoderma extract. Packed in cardboard boxes containing 20 pieces of 22-g sachets, one sachet of subject article is to be dissolved in 150-mL of hot or warm water before consumption.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.90, 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 style="text-align: right;"><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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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	<u>In-Quota</u> 2101.12.91.100	<u>Out-Quota</u> 2101.12.91.200		22-213
	MFN	30% ad valorem	45% ad valorem	3	DATE ISSUED
	ATIGA	Zero	Zero	02 September 2022	

4 DESCRIPTION OF GOOD

**“DXN® LINGZHI COFFEE 3 IN 1 CLASSIC
(PREMIX COFFEE WITH GANODERMA EXTRACT)”**

Based on the product ingredient declaration, manufacturing process flowchart, finished good specifications, and photograph of packaging submitted, subject article is a powdered coffee preparation. It contains instant coffee, non-dairy creamer, sugar, and ganoderma extract. Packed in boxes or bags containing 10 and 20 pieces of 21-g sachets, respectively, one sachet of subject article is to be dissolved in 150-mL of hot water before consumption.



5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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)

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		22-219
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	“TANG FRUIT & VEG (DALANDAN + MALUNGGAY)”
	<p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a fruit and vegetable-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, vitamin C, iron, salt, and powdered malunggay and dalandan extracts, among others. Packed in 19-g foil sachets, subject article is mixed with water to make a fruit and vegetable-flavoured beverage.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The 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: 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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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		22-220
		3	DATE ISSUED
			02 September 2022

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“TANG FRUIT & VEG (ORANGE + CARROT)”</p> <p>Based on the product composition, manufacturing process flowchart, and photograph of the packaging submitted, subject article is an orange and carrot-flavoured powdered instant drink mix. It consists of refined cane sugar, acidity regulator, flavour enhancers, anti-caking agent, stabilizer, artificial sweeteners, natural and nature-identical orange flavour, natural and nature-identical carrot flavour, vitamins, artificial colours, powdered orange extract, and powdered carrot extract. Packed in 19-g foil sachets, subject article is mixed with water to make a fruit and vegetable-flavoured beverage.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The 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: right;">FOR THE COMMISSION Digitally signed  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
		<u>In-Quota</u>	<u>Out-Quota</u>		22-240
	AHTN	2101.12.91.100	2101.12.91.200	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem	02 September 2022	
	ATIGA	Zero	Zero		

4 DESCRIPTION OF GOOD

"DXN® KOPI LINGZHI® COFFEE"

Based on the product ingredient declaration, product information sheet, finished good specifications, manufacturing process flowchart, and photograph of the product submitted, subject article is a powdered coffee preparation composed of instant coffee, sugar, non-dairy creamer, and ganoderma extract. It is packed in bags containing 20 pieces of 21-g sachets, 10 pieces of 12-g sachets, or 20 pieces of 10.5-g stick packs. Subject article is to be dissolved in hot water and stirred before consumption.



5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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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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.
		<u>In-Quota</u>	<u>Out-Quota</u>		22-257
	AHTN	2101.12.91.100	2101.12.91.200	3	DATE ISSUED
MFN	30% ad valorem	45% ad valorem	02 September 2022		
ATIGA	Zero	Zero			

4	DESCRIPTION OF GOOD
<p>“DXN® CORDYCEPS COFFEE 4 IN 1”</p> <p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, finished good specifications, product label, and photograph of the product submitted, subject article is a coffee mix preparation in the form of a light- to dark-brown powder with a bitter flavour. It is composed of instant coffee, non-dairy creamer, sugar, and cordyceps. Packed in bags containing 20 pieces of 21-g sachets, one sachet of subject article is to be dissolved in 150-mL of hot water and stirred before consumption.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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</p> <p style="text-align: center;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: center;">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>	

