



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 168-2023

## MEMORANDUM

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

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

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

**DATE :** 18 May 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 11 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-534	"K-SUPPLY OS PREMIUM FOUNT (CODE: KT26-517Z-ECEH)"	3402.50.11	MFN – 10% ad valorem ATIGA – Zero*
22-535	"K-SUPPLY KS DEGLAZER (CODE: KU40-0TFZ-ECB7)"	3402.50.91	MFN – 10% ad valorem ATIGA – Zero*
22-621	"K-SUPPLY FOUNT KLEEN (CODE: KU46-108Z-ECEH)"	3402.50.11	MFN – 10% ad valorem ATIGA – Zero*
23-149	"LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH LEMON"	2103.90.29	MFN – 7% ad valorem
23-150	"LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH GARLIC"	2103.90.29	MFN – 7% ad valorem
23-160	"PHILIPS 50HFL5214U 50" MEDIASUITE PROFESSIONAL TV"	8528.72.92	MFN – 10% ad valorem ACFTA – 5% ad valorem*

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-171	"ARM COMP, CAM CHAIN TENSION, PART NO.: 14500-K41-N000"	8409.91.39	MFN – 1% ad valorem ATIGA – Zero*
23-179	"ICE-O-MATIC® ICE STORAGE BIN, MODEL: B40PS"	9403.20.90	MFN – 15% ad valorem
23-180	"ICE-O-MATIC® ICE STORAGE BIN, B25PP"	9403.20.90	MFN – 15% ad valorem
23-181	"ICE-O-MATIC® ICE STORAGE BIN, MODEL: B42PS"	9403.20.90	MFN – 15% ad valorem
23-182	"ICE-O-MATIC® ICE STORAGE BIN, MODEL: B55PS"	9403.20.90	MFN – 15% ad valorem
23-183	"ICE-O-MATIC® REINFORCED ICE STORAGE BIN, MODEL: B110PS"	9403.20.90	MFN – 15% ad valorem
23-184	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKFGLSP"	8529.90.91	MFN – Zero ATIGA – Zero*
23-225	"KUMON® POLO SHIRTS UNISEX"	6105.20.10	MFN – 15% ad valorem ATIGA – Zero*
23-226	"KUMON® POLO SHIRT FOR LADIES"	6106.20.00	MFN – 15% ad valorem ATIGA – Zero*
23-242	"TABASCO® BRAND SCORPION SAUCE"	2103.90.13	MFN – 7% ad valorem
23-243	"TABASCO® BRAND PEPPER SAUCE"	2103.90.11	MFN – 7% ad valorem
23-259	"MEFEMED (MEFENAMIC ACID)"	3004.90.99	MFN – 5% ad valorem AIFTA – Zero*
23-272	"LEE KUM KEE SAUCE FOR MA PO TOFU"	2103.90.13	MFN – 7% ad valorem ACFTA – 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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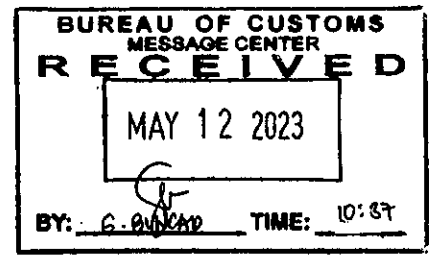


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-036

11 May 2023



**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 19 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-534, 22-535, 22-621, 23-149, 23-150, 23-160, 23-171, 23-179, 23-180, 23-181, 23-182, 23-183, 23-184, 23-225, 23-226, 23-242, 23-243, 23-259, and 23-272, issued by this Commission on 11 May 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: *As stated*

cc: *The Secretary*  
*Department of Finance*  
*Manila*



12 MAY 2023



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	AHTN 3402.50.11 MFN - 10% ad valorem ATIGA - Zero	2	TCC (AR) NO.
				22-534
			3	DATE ISSUED
			11 May 2023	

4 DESCRIPTION OF GOOD

"K-SUPPLY OS PREMIUM FOUNT (CODE: KT26-517Z-ECEH)"

Based on the product specifications, statement of composition, safety data sheet, and photograph of the product submitted, subject article is a surface-active preparation in the form of a blue liquid. It is composed of water, organic salt (anionic surfactant), inorganic salt, acetylenic compound, and preservatives. It is used as a one-step, sheetfed fountain solution for high quality printing to prevent ink from sticking to non-image areas and prevent scumming of the printing plate. Packed in 5-L plastic containers, subject article is to be diluted to a concentration of 2-2.5%, depending on the size of the water tank of the offset printing machine, and can also be mixed with 8-10% isopropyl alcohol.



5 REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations such as surface-active preparations. These include other mixtures based on a surface-active agent (e.g., surface-active preparations containing a proportion of soap, such as alkylbenzenesulphonate with sodium stearate).

In view thereof, subject article is classified under AHTN 2022 subheading 3402.50.11, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA  
Chairperson

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





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY  AHTN 3402.50.91 MFN - 10% ad valorem ATIGA - Zero	2	TCC (AR) NO. 22-535
		3	DATE ISSUED 11 May 2023

4	DESCRIPTION OF GOOD  "K-SUPPLY KS DEGLAZER (CODE: KU40-0TFZ-ECB7)"  Based on the product specifications, statement of composition, safety data sheet, and photograph of the product submitted, subject article is a surface-active preparation in the form of a white to light-yellow gel. It is composed of water, non-ionic surfactants (ethanediol and ethoxylated isotridecanol, among others), and hydrocarbon solvents, among others. Packed in 1-kg plastic containers, subject article is used as a cleaner to remove dried ink and to dissolve built-up glaze in rollers and blankets of lithographic printing machines.
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5	REASONS FOR CLASSIFICATION  Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations such as surface-active preparations. These include solutions or dispersions of the surface-active agents in an organic solvent (e.g., a solution of a sulphated fatty alcohol in cyclohexanol or in tetrahydronaphthalene).  In view thereof, subject article is classified under AHTN 2022 subheading 3402.50.91, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".  This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.  FOR THE COMMISSION <i>MariLou P. Mendoza</i> Digitally signed <b>MARILOU P. MENDOZA</b> Chairperson  <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>
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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3402.50.11 MFN - 10% ad valorem ATIGA - Zero		22-621
		<b>3</b>	<b>DATE ISSUED</b>
			11 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“K-SUPPLY FOUNT KLEEN (CODE: KU46-108Z-ECEH)”</b>
	<p>Based on the product specifications, statement of composition, safety data sheet, and photograph of the product submitted, subject article is a surface-active preparation in the form of a colorless liquid. It is composed of water, solvent (non-ionic surfactants), inorganic salt, organic salt [ethylenediaminetetraacetic acid (EDTA) tetrasodium salt, a zwitterionic surfactant], solvent (2-propanol), and alkali, among others. Packed in 5-L plastic containers, subject article is used to clean the water tank and pipes and to eliminate isopropyl alcohol and bacteria build-up in offset printing machines.</p>
	
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations such as surface-active preparations. These include intermixtures of the surface-active agents (e.g., sulphuricinoleates mixed with sulphonated alkylnaphthalenes or sulphated fatty alcohols).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3402.50.11, 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><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

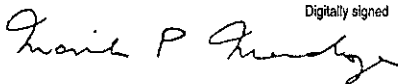
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2103.90.29</b> <b>MFN - 7% ad valorem</b>		<b>23-149</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>11 May 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH LEMON”</b>
	<p>Based on the product specifications, ingredients declaration, production process flowchart, product data sheet, photograph of the product, and sample submitted, subject article is a lemon-flavoured extra virgin olive oil in the form of a clear to yellow-green liquid. Packed in 250-mL glass bottles, subject article is used to add flavour to salad dressings, roasted meats, grilled vegetables, pasta, and other dishes.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2103.90.29</b> <b>MFN - 7% ad valorem</b>		<b>23-150</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>11 May 2023</b>

#### 4 DESCRIPTION OF GOOD

##### “LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH GARLIC”

Based on the product specifications, ingredients declaration, production process flowchart, product data sheet, photograph of the product, and sample submitted, subject article is a garlic-flavoured extra virgin olive oil in the form of a medium yellow to red liquid. Packed in 250-mL glass bottles, subject article is used to add flavour to salad dressings, roasted meats, grilled vegetables, pasta, and other dishes.



#### 5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**

Chairperson

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







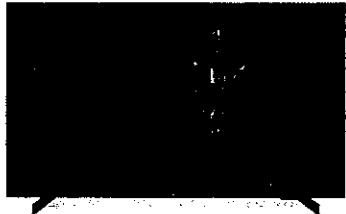
REPUBLIC OF THE PHILIPPINES

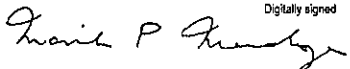
## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem</p>		23-160	
		3	<b>DATE ISSUED</b>
		11 May 2023	

4	<b>DESCRIPTION OF GOOD</b>										
<p><b>“PHILIPS 50HFL5214U 50” MEDIASUITE PROFESSIONAL TV”</b></p> <p>Based on the brochure submitted, subject article is a 50-inch, light-emitting diode (LED) smart television set with built-in digital and analog tuners and Wi-Fi. It has an Android TV™ 9 (Pie) operating system and is pre-installed with applications such as Netflix and YouTube. Ideal for use in the business and hospitality industries (e.g., conference and hotels rooms), subject article comes with a remote control (with batteries) and power cord, among others, and has the following specifications:</p>											
<table border="1" style="width: 100%;"> <tr> <td>Panel Resolution</td> <td>3840 x 2160p</td> </tr> <tr> <td>Speakers</td> <td>2.0, Down Firing</td> </tr> <tr> <td>Power Supply</td> <td>220 - 240 V AC; 50 - 60 Hz</td> </tr> <tr> <td>Set Dimensions with stand (WxHxD) (mm)</td> <td>1,112 x 677 x 246</td> </tr> <tr> <td>Product weight with stand (kg)</td> <td>11.5</td> </tr> </table>		Panel Resolution	3840 x 2160p	Speakers	2.0, Down Firing	Power Supply	220 - 240 V AC; 50 - 60 Hz	Set Dimensions with stand (WxHxD) (mm)	1,112 x 677 x 246	Product weight with stand (kg)	11.5
Panel Resolution	3840 x 2160p										
Speakers	2.0, Down Firing										
Power Supply	220 - 240 V AC; 50 - 60 Hz										
Set Dimensions with stand (WxHxD) (mm)	1,112 x 677 x 246										
Product weight with stand (kg)	11.5										
											

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets). Monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light-emitting diodes) and plasma, to display images. Monitors and projectors may be capable of receiving a variety of signals from different sources. However, if they incorporate a television tuner they are considered to be reception apparatus for television.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% 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”.</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  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	

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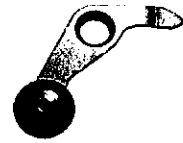
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

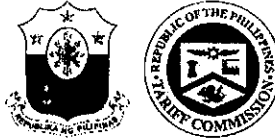
<b>1</b>	<b>AHTN 2017 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8409.91.39 MFN - 1% ad valorem ATIGA - Zero		23-171
		<b>3</b>	<b>DATE ISSUED</b>
			11 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"ARM COMP, CAM CHAIN TENSION, PART NO.: 14500-K41-N000"</b></p> <p>Based on the technical information and photograph of the product submitted, subject article is the cam chain tensioner arm of a spark-ignition internal combustion piston engine used in motorcycles. Together with the other components of the cam chain tensioner (imported separately), subject article maintains the needed tension of the timing chain to synchronize the rotation of the crankshaft and the camshaft.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of internal combustion piston engines of heading 84.07 or 84.08 (e.g., pistons, cylinders and cylinder blocks; cylinder heads; cylinder liners; inlet or exhaust valves; inlet or exhaust manifolds; piston rings; connecting-rods; carburetors; fuel nozzles).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8409.91.39, 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

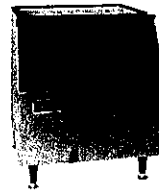
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9403.20.90 MFN - 15% ad valorem		23-179
		<b>3</b>	<b>DATE ISSUED</b>
			11 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ICE-O-MATIC® ICE STORAGE BIN, MODEL: B40PS”</b>
	<p>Based on the brochure submitted, subject article is a floor-standing ice storage bin constructed with a stainless steel exterior and polyethylene bin liner (insulated with 38 mm to 76 mm foam for maximum ice preservation). Measuring 787 mm x 762 mm x 953 mm and weighing 47 kg, it can store up to 156 kg of ice. It has a built-in ice scoop holder, rear bin drain, and four 6-inch adjustable legs. Subject article is designed to be used in restaurants, hotels, and other food service establishments.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that ice-boxes, ice-chests and the like, and also insulated cabinets not equipped or designed to contain an active refrigerating element but insulated simply by glass fibre, cork, wool, etc., remain classified in this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9403.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





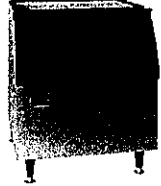
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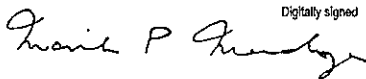
## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 9403.20.90 MFN - 15% ad valorem		23-180
		3	<b>DATE ISSUED</b>
			11 May 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>“ICE-O-MATIC® ICE STORAGE BIN, MODEL: B25PP”</b>
	<p>Based on the brochure submitted, subject article is a floor-standing ice storage bin constructed with a stainless steel exterior and polyethylene bin liner (insulated with 38 mm to 76 mm foam for maximum ice preservation). Measuring 787 mm x 762 mm x 711 mm and weighing 34 kg, it can store up to 110 kg of ice. It has a built-in ice scoop holder, rear bin drain, and four 6-inch adjustable legs. Subject article is designed to be used in restaurants, hotels, and other food service establishments.</p>
	

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that ice-boxes, ice-chests and the like, and also insulated cabinets not equipped or designed to contain an active refrigerating element but insulated simply by glass fibre, cork, wool, etc., remain classified in this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9403.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>




REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9403.20.90 MFN - 15% ad valorem		23-181
		<b>3</b>	<b>DATE ISSUED</b>
			11 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ICE-O-MATIC® ICE STORAGE BIN, MODEL: B42PS”</b>
	<p>Based on the brochure submitted, subject article is a floor-standing ice storage bin constructed with a stainless-steel exterior and polyethylene bin liner (insulated with 38 mm to 76 mm foam for maximum ice preservation). Measuring 787 mm x 559 mm x 1270 mm and weighing 45 kg, it can store up to 160 kg of ice. It has a built-in ice scoop holder, rear bin drain, and 6-inch adjustable legs. Subject article is designed to be used in restaurants, hotels, and other food service establishments.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that ice-boxes, ice-chests and the like, and also insulated cabinets not equipped or designed to contain an active refrigerating element but insulated simply by glass fibre, cork, wool, etc., remain classified in this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9403.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9403.20.90 MFN - 15% ad valorem		23-182
		<b>3</b>	<b>DATE ISSUED</b>
			11 May 2023

**4 DESCRIPTION OF GOOD****“ICE-O-MATIC® ICE STORAGE BIN, MODEL: B55PS”**

Based on the brochure submitted, subject article is a floor-standing ice storage bin constructed with a stainless-steel exterior and polyethylene bin liner (insulated with 38 mm to 76 mm foam for maximum ice preservation). Measuring 787 mm x 762 mm x 1,270 mm and weighing 57 kg, it can store up to 232 kg of ice. It has a built-in ice scoop holder, rear bin drain, and four 6-inch adjustable legs. Subject article is designed to be used in restaurants, hotels, and other food service establishments.

**5 REASONS FOR CLASSIFICATION**

Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that ice-boxes, ice-chests and the like, and also insulated cabinets not equipped or designed to contain an active refrigerating element but insulated simply by glass fibre, cork, wool, etc., remain classified in this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 9403.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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

FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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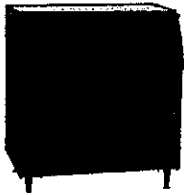
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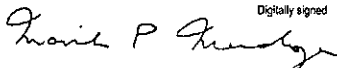
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9403.20.90 MFN - 15% ad valorem		23-183
		<b>3</b>	<b>DATE ISSUED</b>
			11 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"ICE-O-MATIC® REINFORCED ICE STORAGE BIN, MODEL: B110PS"</b>
	<p>Based on the brochure submitted, subject article is a floor-standing ice storage bin constructed with a stainless steel exterior and polyethylene bin liner (insulated with 38 mm to 76 mm foam for maximum ice preservation). Measuring 787 mm x 1219 mm x 1270 mm and weighing 74 kg, it can store up to 388 kg of ice. It has a built-in ice scoop holder, rear bin drain, and four 6-inch adjustable legs. Subject article is designed to be used in restaurants, hotels, and other food service establishments.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that ice-boxes, ice-chests and the like, and also insulated cabinets not equipped or designed to contain an active refrigerating element but insulated simply by glass fibre, cork, wool, etc., remain classified in this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9403.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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AOCG Memo No. 168-2023 p.16

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
AHTN 8529.90.91 MFN - Zero ATIGA - Zero		23-184	
		3	<b>DATE ISSUED</b>
		11 May 2023	

4 DESCRIPTION OF GOOD

“SHARP 42” LCD ASSEMBLY, PART CODE: A3KUKFGLSP”

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Mop Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses LED bar (backlight)
1	Reflection Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	Front Cabinet	Hold/house the components/parts of the television set
1	Bottom Bezel	
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws and other parts will be assembled locally to make a complete LED TV set.

5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes, among others, cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

*MariLou P. Mendoza*  
Digitally signed

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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 6105.20.10 MFN - 15% ad valorem ATIGA - Zero		23-225
		<b>3</b>	<b>DATE ISSUED</b>
			11 May 2023

**4 DESCRIPTION OF GOOD**

**"KUMON® POLO SHIRTS UNISEX"**

Based on the product information and sample submitted, subject articles are blue or black knitted shirts made of 65% polyester and 35% cotton. The shirts feature a left over right partial front opening, collar, long or short sleeves, and a pocket on the left chest (for blue shirts only). Suitable for both men and women, subject articles are printed with the Kumon® logo on the right sleeve and/or left chest, and serve as uniforms for Kumon® employees.

**5 REASONS FOR CLASSIFICATION**

Note 9 to Chapter 61 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Heading 61.05 of AHTN 2022 covers men's or boys' shirts, knitted or crocheted. The pertinent Harmonised System (HS) Explanatory Notes (EN) state that this heading covers knitted or crocheted shirts for men or boys, including shirts with detachable collars, dress shirts, sports shirts and leisure shirts.

In view thereof, subject articles are classified under AHTN 2022 subheading 6105.20.10, 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 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

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 6106.20.00 MFN - 15% ad valorem ATIGA - Zero</p>		23-226	
		3	<b>DATE ISSUED</b>
		11 May 2023	

4 **DESCRIPTION OF GOOD**

**"KUMON® POLO SHIRT FOR LADIES"**

Based on the product information and sample submitted, subject article is a knitted polo shirt for ladies made of 65% grey polyester and 35% cotton yarn. This shirt is available in black and blue colors, with short or long sleeves, and features a spread collar, left breast pocket (for blue shirts only), "Kumon" logo print, and a partial front placket opening. The side seams are curved from the lower part of the arm hole down to the hips such that it hugs the lady's body. It is used as personnel uniform for ladies and will be imported in S, M, L, XL and XXL sizes.

5 **REASONS FOR CLASSIFICATION**

Heading 61.06 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. The pertinent Harmonised System (HS) Explanatory Notes (EN) state that this heading covers the group of knitted or crocheted women's or girls' clothing which comprises blouses, shirts and shirt-blouses.

In view thereof, subject article is classified under AHTN 2022 subheading 6106.20.00, 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.13 MFN - 7% ad valorem		23-242
		<b>3</b>	<b>DATE ISSUED</b>
			11 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“TABASCO® BRAND SCORPION SAUCE”</b>
	<p>Based on the product specifications, ingredients statement, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is a fiery or extra-hot sauce made from scorpion pepper, distilled vinegar, sugar, guava puree, pineapple, salt, guava powder, pineapple powder, and Tabasco® Brand Pepper Sauce (distilled vinegar, red pepper, and salt). Packed in 60-mL glass bottles, subject article is used as a food condiment.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>






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**TARIFF COMMISSION**

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

<b>1</b>   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>   <b>TCC (AR) NO.</b>
AHTN 2103.90.11 MFN - 7% ad valorem	23-243
	<b>3</b>   <b>DATE ISSUED</b>
	11 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<b>"TABASCO® BRAND PEPPER SAUCE"</b>	
<p>Based on the product specifications, ingredients statement, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is a pungent orange-red pepper sauce made from distilled vinegar, aged red pepper, and salt. Packed in 60-mL, 150-mL, and 350-mL glass bottles, and in 64-oz plastic gallons, subject article is added to various dishes to enhance their flavour.</p>	
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.11, with a Most Favoured Nation (MFN) rate of duty of 7% 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>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>	
<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





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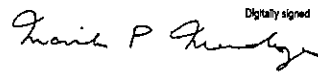
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 3004.90.99</b>  <b>MFN - 5% ad valorem</b>  <b>AIFTA - Zero</b></p>		<b>23-259</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>11 May 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“MEFEMED (MEFENAMIC ACID)”</b></p> <p>Based on the product insert, unit dose and batch formulation, product label, Certificate of Product Registration (CPR) from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a non-steroidal anti-inflammatory drug (NSAID) in the form of a white powder enclosed in a hard gelatin capsule with purple body and green cap. It contains 250 mg of mefenamic acid (active ingredient) and excipients. Packed in boxes containing 10 blister packs of 10 capsules, subject article is to be taken orally and is indicated for the relief of mild to moderate pain in acute and chronic conditions including pain of traumatic, arthritic, or muscular origin; dysmenorrhea; headache; and dental pain.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.</p> <p>Heading 30.04 of the AHTN 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) form “AI”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                  Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN - 2103.90.13 MFN - 7% ad valorem ACFTA - Zero</p>		23-272	
		3	<b>DATE ISSUED</b>
		11 March 2023	

4	<b>DESCRIPTION OF GOOD</b>
<p><b>“LEE KUM KEE SAUCE FOR MA PO TOFU”</b></p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a spicy sauce in the form of a smooth, pale reddish-orange paste with spice particles. It is made of water, fermented soybean paste, salted chili peppers, sugar, tomato paste, sesame oil, oyster sauce, sesame paste, Sichuan peppers, modified corn starch, dehydrated garlic, and acidity regulator. Packed in 80-g sachets, subject article is used in making the Sichuan dish, Ma Po Tofu.</p>	



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