



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. **15-2023**

MEMORANDUM

MASTER COPY
lmm

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 : 03 January 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 23 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-462	"NIELSEN GLOBAL CELLULAR MODEM POWER DOCK 2 (GPD2)"	8517.62.59	MFN – Zero
22-501	"SIPLAN PERGO-SUN 96"	7610.90.99	MFN – 10% Ad Valorem
22-506	"TREE TOP® CRANBERRY JUICE COCKTAIL"	2009.90.91	MFN – 10% Ad Valorem
22-507	"TREE TOP® 100% CRANBERRY FRUIT JUICE BLEND"	2009.90.91	MFN – 10% Ad Valorem
22-508	"TREE TOP® APPLE GRAPE JUICE"	2009.90.91	MFN – 10% Ad Valorem
22-588	"SIPLAN DUPLEX"	6306.22.00	MFN – 15% Ad Valorem

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 15-2023 p.2

MASTER COPY *lmm*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-596	"WUNDER-BAR 4I-7874-THS SERVER"	9617.00.10	MFN – 3% Ad Valorem
22-624	"ALBUNORM™ 20% (HUMAN ALBUMIN)"	3002.12.10	MFN – 1% Ad Valorem
22-627	"CADBURY SHOTS"	1806.90.90	MFN – 7% Ad Valorem AIFTA – 7% Ad Valorem
22-628	"CADBURY DAIRY MILK ROAST ALMOND"	1806.32.00	MFN – 7% Ad Valorem ATIGA – Zero*
22-629	"CADBURY DAIRY MILK WITH OREO"	1806.31.00	MFN – 7% Ad Valorem AIFTA – 5% Ad Valorem
22-630	"CADBURY DAIRY MILK FRUIT & NUT"	1806.32.00	MFN – 7% Ad Valorem ATIGA – Zero*
22-635	"CONDENSED MOLASSES SOLUBLES (CMS)"	2303.30.00	MFN – 1% Ad Valorem ATIGA – Zero*
22-636	"ALLEGRO GREEN TEA"	0902.10.10	MFN – 3% Ad Valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

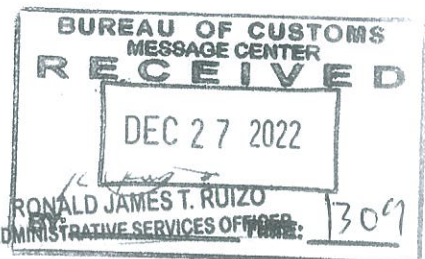
TCOC Ref. No. 22-104

23 December 2022

1/3/23
11:20

ACTING COMMISSIONER YOGI FILEMON I. RUIZ

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



BOC-09-36724

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 14 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-462, 22-501, 22-506, 22-507, 22-508, 22-588, 22-596, 22-624, 22-627, 22-628, 22-629, 22-630, 22-635 and 22-636 issued by this Commission on 23 December 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

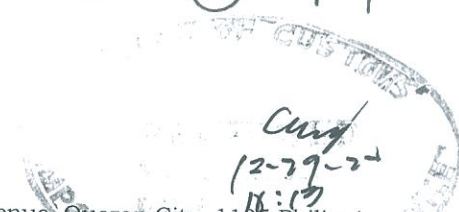
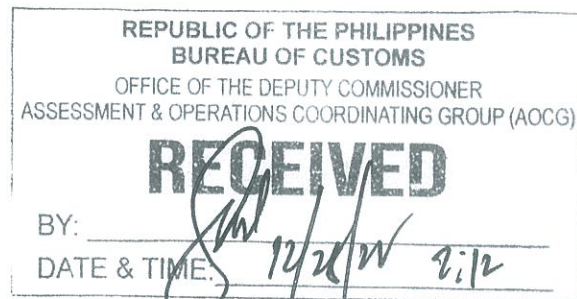
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
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 8517.62.59 MFN - Zero		22-462
		3	DATE ISSUED
			23 December 2022

4	DESCRIPTION OF GOOD						
	<p style="text-align: center;">“NIELSEN GLOBAL CELLULAR MODEM POWER DOCK 2 (GPD2)”</p> <p>Based on the brochure and technical information submitted, subject article is a power dock fitted with a Universal Serial Bus (USB) dongle. It is designed to charge (provide power) and control the Nielsen Global Cellular Modem (GCM). With the GCM connected, the dock provides a communication path between the Nielsen GTAM Nano Meter or Nielsen wearable devices to the Nielsen back office servers. It also provides flexibility in communication by using broadband technologies available in households and cellular services available from local mobile network providers. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Power input</td> <td>100-240 V AC, 50/60 Hz, 0.3 A</td> </tr> <tr> <td>Plug type</td> <td>micro-USB</td> </tr> <tr> <td>Overall dimension (HxWxD) (mm)</td> <td>102.4 x 80 x 62.7</td> </tr> </table> 	Power input	100-240 V AC, 50/60 Hz, 0.3 A	Plug type	micro-USB	Overall dimension (HxWxD) (mm)	102.4 x 80 x 62.7
Power input	100-240 V AC, 50/60 Hz, 0.3 A						
Plug type	micro-USB						
Overall dimension (HxWxD) (mm)	102.4 x 80 x 62.7						

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers apparatus for the transmission or reception of speech or other sounds, images or other data between two points by variation of an electric current or optical wave flowing in a wired network or by electro-magnetic waves in a wireless network. The signal may be analogue or digital. The networks, which may be interconnected, include telephony, telegraphy, radio-telephony, radio-telegraphy, local and wide area networks.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.59, 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  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>



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.
<p style="text-align: center;">AHTN 7610.90.99 MFN - 10% ad valorem</p>		22-501	
		3	DATE ISSUED
		23 December 2022	

4	DESCRIPTION OF GOOD
“SIPLAN PERGO-SUN 96”	
<p>Based on the brochure and technical specifications submitted, subject article is a shaded pergola consisting of profiles (four columns and frame members) and assembling accessories of aluminium material, an acrylic fabric, iron rolling tubes, Geomet® iron screws, nylon valve holders, polyvinyl chloride (PVC) plastic caps, and dented strap steel cable covered with PVC. To be imported unassembled, subject article is to be used as a shade for outdoor living or sitting areas.</p>	

5	REASONS FOR CLASSIFICATION
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Heading 76.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, *mutatis mutandis*, to this heading. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 7610.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 2009.90.91 MFN - 10% ad valorem	2 TCC (AR) NO. 22-506
	3 DATE ISSUED 23 December 2022

4 | **DESCRIPTION OF GOOD**

“TREE TOP® CRANBERRY JUICE COCKTAIL”

Based on the product specifications, product label, manufacturing process flowchart, test report, and photograph of the product submitted, subject article is a reconstituted juice mixture produced by mixing water; juice concentrates of cranberry, apple, and mulberry; sugar; and citric acid. Packed in 2-L plastic bottles, subject article is a non-alcoholic, ready-to-drink, purple-red juice with a sweet and sour taste.




5 | **REASONS FOR CLASSIFICATION**

Heading 20.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Provided they retain their original character, the fruit, nut or vegetable juices of this heading may contain substances of the kinds listed below, whether these result from the manufacturing process or have been added separately, among others, sugar, and standardising agents (e.g., citric acid, tartaric acid) and products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or to “fix” the flavour (e.g., sorbitol added to powdered or crystalline citrus fruit juices). Similarly, intermixtures of the juices of fruits, nuts or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition).

In view thereof, subject article is classified under AHTN 2022 subheading 2009.90.91, with a Most Favoured Nation (MFN) rate of duty of 10% 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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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 2009.90.91 MFN - 10% ad valorem		22-507
		3	DATE ISSUED
			23 December 2022

4	DESCRIPTION OF GOOD
	“TREE TOP® 100% CRANBERRY FRUIT JUICE BLEND”
	Based on the product specifications, product label, manufacturing process flowchart, test report, and photograph of the product submitted, subject article is a mixture of reconstituted juices of apple, cranberry, and pear. It is composed of apple juice (water and apple juice concentrate), cranberry juice (water and cranberry juice concentrate), and pear juice (water and pear juice concentrate). Packed in 300-mL glass bottles, subject article is a ready-to-drink, purple-red juice with a sweet and sour taste.
5	REASONS FOR CLASSIFICATION

Heading 20.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Provided they retain their original character, the fruit, nut or vegetable juices of this heading may contain substances of the kinds listed below, whether these result from the manufacturing process or have been added separately, among others, sugar, and standardising agents (e.g., citric acid, tartaric acid) and products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or to “fix” the flavour (e.g., sorbitol added to powdered or crystalline citrus fruit juices). Similarly, intermixtures of the juices of fruits, nuts or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition).

In view thereof, subject article is classified under AHTN 2022 subheading 2009.90.91, with a Most Favoured Nation (MFN) rate of duty of 10% 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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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 2009.90.91 MFN - 10% ad valorem		22-508
		3	DATE ISSUED
			23 December 2022

4	DESCRIPTION OF GOOD
	“TREE TOP® APPLE GRAPE JUICE”
	<p>Based on the product specifications, product label, manufacturing process flowchart, test report, and photograph of the product submitted, subject article is a reconstituted juice mixture produced by mixing water; juice concentrates of red grape, apple, and mixed berry; pure cane sugar; citric acid; flavour; and vitamin C. Packed in 1500-mL plastic bottles, subject article is a ready-to-drink, purple-red juice with a sweet and sour taste.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 20.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Provided they retain their original character, the fruit, nut or vegetable juices of this heading may contain substances of the kinds listed below, whether these result from the manufacturing process or have been added separately, among others, sugar, and standardising agents (e.g., citric acid, tartaric acid) and products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or to “fix” the flavour (e.g., sorbitol added to powdered or crystalline citrus fruit juices). Similarly, intermixtures of the juices of fruits, nuts or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2009.90.91, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 6306.22.00 MFN - 15% ad valorem		22-588
		3	DATE ISSUED
			23 December 2022

4	DESCRIPTION OF GOOD
	“SIPLAN DUPLEX”
	<p>Based on the brochure submitted, subject article is a tent-like structure with two supports and two folding arms to release and retract the fabric shade. It consists of profiles and assembling accessories of aluminium, acrylic fabric, iron rolling tube, iron pillars, Geomet® iron screws, and polyvinyl chloride (PVC) plastic caps. To be imported assembled, subject article is designed to provide sun shade in outdoor settings, such as in patios and terraces, and can be retracted when not in use.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 63.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, tents (including temporary canopies and similar articles). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of textile articles usually made from strong, close woven canvas, among others, temporary canopies which are generally for use outdoors, are open on one or more sides (but may also be fully enclosed), include a full or partial roof, and may provide full or partial protection against one or more weather elements (for example, sun, rain, wind). The frames of the temporary canopies are usually constructed of metal and may have telescoping shafts. The roof and any sides may be separately installed after the frame is assembled or may be included with the frame in a “pop-up” configuration. The temporary canopies may include ground anchors.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6306.22.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p 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>



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 0902.10.10 MFN - 3% ad valorem		22-636
		3	DATE ISSUED
			23 December 2022

4	DESCRIPTION OF GOOD
	“ALLEGRO GREEN TEA”
	<p>Based on the product specifications, brochure, label, and sample submitted, subject article is a 100% Ceylon green tea produced by plucking, spreading, pan firing, rolling, and drying the leaves of <i>Camellia sinensis</i>. Packed in 1-kg aluminium bags, subject article is prepared by steeping two grams of tea for 2-3 minutes in a cup of boiling water prior to consumption.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 09.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers the different varieties of tea derived from the plants of the botanical genus <i>Thea</i> (<i>Camellia</i>). The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0902.10.10, 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>FOR THE COMMISSION</p> <p><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>





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 3002.12.10 MFN - 1% ad valorem		22-624
		3	DATE ISSUED
			23 December 2022

4 DESCRIPTION OF GOOD

“ALBUNORM™ 20% (HUMAN ALBUMIN)”

Based on the pack insert, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a hyperoncotic solution containing 200 g/L of total protein of which at least 96% is human albumin. It is in the form of a clear yellow, amber or green, slightly viscous liquid. Packed in cartons containing 50-mL Type II infusion glass bottles with bromobutyl rubber stopper, subject article is indicated for the restoration and maintenance of circulating blood volume where volume deficiency has been demonstrated and use of a colloid is appropriate. It can be directly administered by intravenous route or can be diluted in an isotonic solution of 5% glucose or 0.9% sodium chloride.



5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, *inter alia*, the following products derived from blood (including vascular endothelial cells): “normal” sera, human normal immunoglobulin, blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma, thrombin, fibrinogen, fibrin and other blood coagulation factors, thrombomodulin, blood globulins, serum globulins, and haemoglobin. This group also includes modified thrombomodulins and modified haemoglobins obtained by means of biotechnological processes, e.g., sothrombomodulin alfa (INN) and thrombomodulin alfa (INN), as well as cross-linked haemoglobins such as hemoglobin crosumaril (INN), hemoglobin glutamer (INN) and hemoglobin raffimer (INN). The heading further includes blood albumin (e.g., human albumin obtained by fractionating the plasma of whole human blood), prepared for therapeutic or prophylactic uses.

In view thereof, subject article, is classified under AHTN 2022 subheading 3002.12.10, with a Most Favoured Nation (MFN) rate of duty of 1% 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.



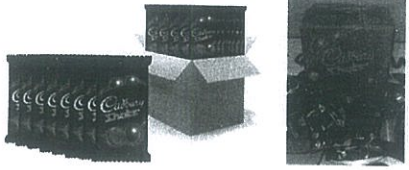
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.90.90 MFN - 7% ad valorem AIFTA - 7% ad valorem		22-627
		3	DATE ISSUED
			23 December 2022

4	DESCRIPTION OF GOOD
	<p>“CADBURY SHOTS”</p> <p>Based on the product composition, manufacturing process flowchart, and photographs of the product submitted, subject articles are milk chocolate balls made of sugar, fat, milk solids, cocoa solids, emulsifiers, and flavours, among others. These are packed in boxes containing 48 pieces of 18-g foil packs and 30 pieces of 3.6-g foil packs.</p> <div style="text-align: center;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 7% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-right: 20%;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <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 1806.32.00 MFN - 7% ad valorem ATIGA - Zero		22-628	
		3	DATE ISSUED
		23 December 2022	

4	DESCRIPTION OF GOOD
“CADBURY DAIRY MILK ROAST ALMOND”	
<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a milk chocolate bar with roasted almonds. It is composed of sugar, milk solids, cocoa solids, fats, emulsifiers, and roasted almonds, among others. Subject article is packed in 62-g foil packs.</p>	
	

5	REASONS FOR CLASSIFICATION
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Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN 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.



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 1806.31.00 MFN - 7% ad valorem AIFTA - 5% ad valorem		22-629
		3	DATE ISSUED
			23 December 2022

4	DESCRIPTION OF GOOD
	<p>“CADBURY DAIRY MILK WITH OREO”</p> <p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a milk chocolate bar filled with vanilla-flavoured crème and Oreo cookie pieces. It is composed of sugar, milk solids, cocoa solids, fats, refined wheat flour, and emulsifiers, among others. Subject article is packed in 60-g foil packs.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 18.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>Subheading EN to 1806.31 states that for the purpose of this subheading, the term “filled” covers blocks, slabs or bars consisting of a centre composed of, e.g., cream, crusted sugar, desiccated coconut, fruit, fruit paste, liqueurs, marzipan, nuts, nougat, caramel or combinations of these products, enrobed with chocolate. Solid blocks, slabs or bars of chocolate containing, for example, cereal, fruit or nuts (whether or not in pieces), embedded throughout the chocolate, are not regarded as “filled”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.31.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) form “AI”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <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 1806.32.00 MFN - 7% ad valorem ATIGA - Zero		22-630
		3	DATE ISSUED
			23 December 2022

4	DESCRIPTION OF GOOD
	“CADBURY DAIRY MILK FRUIT & NUT”
	<p>Based on the product composition, manufacturing process flowchart, and photographs of the product submitted, subject article is a milk chocolate bar with raisins and almonds. It is composed of sugar, milk solids, cocoa solids, fats, emulsifiers, almonds, and raisins, among others. Subject article is packed in 160-g, 90-g, 62-g, and 30-g foil packs.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN 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>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 2303.30.00 MFN - 1% ad valorem ATIGA - Zero		22-635
		3	DATE ISSUED
			23 December 2022

4 DESCRIPTION OF GOOD

“CONDENSED MOLASSES SOLUBLES (CMS)”

Based on the certificates of analysis, product brochure, product label, safety data sheet, and packaging declaration submitted, subject article, also known as vinasse, is an evaporated effluent obtained by drying the condensed residue from the yeast fermentation of molasses after the removal of the alcohol by distillation. It is in the form of dark brown granules containing high protein and glutamic acid which allows the product to be used as an alternative protein source and can also partially replace molasses in animal feeds to enhance appetite. Packed in 25-kg woven bags with polyethylene inner lining, subject article is added to feeds at a rate of 0.5% to 3%, depending on the animal requirement.

5 REASONS FOR CLASSIFICATION

Heading 23.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, *inter alia*, brewing or distilling dregs and waste comprise in particular, dregs resulting from the distillation of spirits from grain, seeds, potatoes, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2303.30.00, 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”.

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.

