



AOCG Memo No. 126-2023

**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 :** 17 March 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 10 March 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-035	"GRAINPRO® FIBC HERMETIC POUCH"	3926.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
23-036	"GRAINPRO® HERMETIC BAG PREMIUM™ TWIST & TIE"	3923.21.99	MFN – 15% Ad Valorem ATIGA – Zero*
23-040	"GRAINPRO® GRAINSAFE™ BAG"	3926.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
23-041	"GRAINPRO® SOLAR BUBBLE DRYER™ 25 (SBD25)"	3926.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
23-045	"GRAINPRO® COCOON LITE"	3926.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
23-046	"GRAINPRO® SELF VERIFYING COCOON™"	3926.90.99	MFN – 15% Ad Valorem ATIGA – Zero*

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



**BUREAU OF CUSTOMS**  
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 26-2023

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-059	"SAN REMO LARGE INSTANT LASAGNA"	1902.30.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-078	"DOREEN SWEETENED CONDENSED CREAMER"	1901.90.31	MFN – 7% Ad Valorem ATIGA – Zero*
23-086	"PHILIPS 55BDL2105X 55" SIGNAGE SOLUTIONS VIDEO WALL DISPLAY"	8528.52.00.100	MFN – Zero ACFTA – Zero*
23-117	"SAN REMO CURLS"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-118	"SAN REMO RIGATONI"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*

*hmr*

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

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**



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BOC-09-39077

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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 23-020

10 March 2023

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

REPUBLIC OF THE PHILIPPINES  
 BUREAU OF CUSTOMS  
 OFFICE OF THE DEPUTY COMMISSIONER  
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)  
**RECEIVED**  
 BY: Alma 2:45  
 DATE & TIME: 03-13-23

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 eleven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-035, 23-036, 23-040, 23-041, 23-045, 23-046, 23-059, 23-078, 23-086, 23-117, and 23-118, issued by this Commission on 10 March 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,

Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

Encl: As stated

cc: The Secretary  
 Department of Finance  
 Manila

OFFICE OF THE SECRETARY  
 3/14  
 11:00

13 MAR 2023





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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 3926.90.99 MFN - 15% ad valorem ATIGA - Zero		23-035
		<b>3</b>	<b>DATE ISSUED</b>
			10 March 2023

**4 DESCRIPTION OF GOOD**

**“GRAINPRO® FIBC HERMETIC POUCH”**

Based on the product information sheet, product brochure, and sample of the raw material submitted, subject article is a green hermetic pouch made from high-strength polyethylene (PE) with barrier layer and two-track PE zipper. It is designed as an outer liner for flexible intermediate bulk containers (FIBC) or big bags. Available in small and medium sizes with dimensions (LxWxH) of 115 cm x 115 cm x 110 cm and 115 cm x 115 cm x 220 cm, respectively, subject article preserves and protects dry agricultural commodities by eliminating insect infestations while products are in transit, reducing the oxidation of commodities and development of microorganisms, and by inhibiting and controlling mold growth.



**5 REASONS FOR CLASSIFICATION**

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.

In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN 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

*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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AOCG Memo No. 126-2023

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 3923.21.99 MFN - 15% ad valorem ATIGA - Zero	2	TCC (AR) NO.
				23-036
			3	DATE ISSUED
				10 March 2023

4 DESCRIPTION OF GOOD

“GRAINPRO® HERMETIC BAG PREMIUM™ TWIST & TIE”

Based on the product information sheet, product brochure, and sample of the raw material submitted, subject article is a printed, dark-green hermetic bag made from high-strength polyethylene (PE) with water and gas barrier properties. It is used as an inner liner for jute or polypropylene (PP) bags and is sealed using cable ties or by heat welding. Subject article is designed for the safe storage and protection of agricultural commodities from insect infestation and moisture ingress. It is available in the following sizes and dimensions:

Size	Approximate Capacity, kg (lbs) based on coffee	Dimension (LxW), cm (inch)
Medium	50 (110)	110 x 65 (43 x 26)
Large	69 (152)	130 x 75 (51 x 30)



5 REASONS FOR CLASSIFICATION

Heading 39.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.

In view thereof, subject article is classified under AHTN 2022 subheading 3923.21.99, 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

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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AOCC Memo No. 126-2023

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

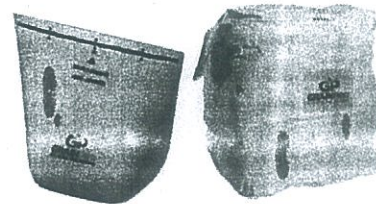
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	AHTN 3926.90.99 MFN - 15% ad valorem ATIGA - Zero	2	TCC (AR) NO.
				23-040
			3	DATE ISSUED
			10 March 2023	

4 DESCRIPTION OF GOOD

“GRAINPRO® GRAINSAFE™ BAG”

Based on the product information sheet, product brochure, and sample of the raw material submitted, subject article is a white, gas-tight, waterproof and ultraviolet (UV)-resistant portable storage bag made of Ultra-Hermetic™ polyvinyl chloride (PVC) material and a zipper system. It is used in storing grains, seeds, and other agricultural commodities normally placed at ground levels, such as on a concrete pavement or on a pallet. Having a capacity ranging from 25 kg to 50 kg, subject article is designed for insecticide-free fumigation, specifically carbon dioxide fumigation, to immediately control any infestation and for the safe storage of durable agricultural commodities.



5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.

In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3926.90.99 MFN - 15% ad valorem ATIGA - Zero		23-041
		<b>3</b>	<b>DATE ISSUED</b>
			10 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GRAINPRO® SOLAR BUBBLE DRYER™ 25 (SBD25)”</b>
	<p>Based on the product brochure and technical specifications submitted, subject article is a tunnel-type solar drying chamber intended for agricultural commodities. It is composed of a transparent top cover made of ultraviolet (UV)-resistant polyethylene film, and is connected to a black reinforced polyvinyl chloride (PVC) drying floor by a heavy-duty zip fastener. Through the transparent top cover, solar radiation enters the drying chamber and heats up the agricultural commodity being dried. Subject article has a capacity of 500 kg in drying grains and is to be imported without the solar panel, ventilator, and rake mixer.</p>
	
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>




REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3926.90.99 MFN - 15% ad valorem ATIGA - Zero		23-045
		<b>3</b>	<b>DATE ISSUED</b>
			10 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GRAINPRO® COCOON LITE™”</b>
	<p>Based on the product information sheet, product brochure, and sample of the raw material submitted, subject article is a lightweight indoor storage system, without gas hermetic fumigation (GHF) inlet port. It is in the form of a white cross-laminated low-density polyethylene (LDPE) container with barrier, flange and patch assemblies, polyethylene (PE) hermetic zipper, flexible inlet, inverted pocket, and inspection port. With a capacity ranging from 5 to 300 metric tons (based on weight of wheat), subject article is used to preserve the quality of agricultural commodities during longer periods of storage; retain their taste, color, and aroma; and protect them against mold growth and insect infestation.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or gluing together sheets of plastics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>






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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 3926.90.99 MFN - 15% ad valorem ATIGA - Zero		23-046
		<b>3</b>	<b>DATE ISSUED</b>
			10 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GRAINPRO® SELF VERIFYING COCOON™”</b>
	<p>Based on the product information sheet, product brochure, and sample of the raw material submitted, subject article is a gas-tight storage system, without gas hermetic fumigation (GHF) inlet port. It is in the form of a white flexible polyvinyl chloride (PVC) container consisting of lower and upper sections, flange and patch assemblies, hermetic zipper, flexible inlet, inverted pocket, and inspection port. With a capacity ranging from 5 to 300 metric tons (based on weight of wheat), subject article is used to preserve the quality of agricultural commodities during longer periods of storage; retain their taste, color, and aroma; and protect them against mold growth and insect infestation.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed</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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## 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>
	AHTN 1902.30.90 MFN - 15% ad valorem AANZFTA - Zero		23-059
		3	<b>DATE ISSUED</b>
			10 March 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>“SAN REMO LARGE INSTANT LASAGNA”</b>
	<p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is a pre-cooked, cream to straw-yellow lasagna (flat, even, rectangular sheet pasta) produced by mixing 100% durum wheat semolina and water, followed by extrusion, steaming, cooling, and drying. Packed in 250-g carton boxes, subject article is oven-ready and is used in lasagna dishes and various cuisines.</p>
	

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle. The pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.30.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: center;">FOR THE COMMISSION Digitally signed  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>






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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1901.90.31 MFN - 7% ad valorem ATIGA - Zero		23-078
		<b>3</b>	<b>DATE ISSUED</b>
			10 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DOREEN SWEETENED CONDENSED CREAMER”</b>
	<p>Based on the ingredients list, product specifications, manufacturing process flowchart, and product label submitted, subject article is a sweetened condensed creamer. It is produced by mixing sugar, non-fat milk solids, milk fat, vegetable oil, water, and other ingredients, followed by filtering, homogenization, pasteurization, and cooling. Subject article is packed in 390-g and 1-kg tin cans.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats).</p> <p>The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 1901.90.31 state that filled milk is a product originating from raw milk, in any form, whether or not condensed, evaporated, concentrated, powdered, dried or desiccated which has been blended or compounded with any fat or oil other than milk fat.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.31, 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 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 8528.52.00.100 MFN - Zero ACFTA - Zero		23-086
		<b>3</b>	<b>DATE ISSUED</b>
			10 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>“PHILIPS 55BDL2105X 55” SIGNAGE SOLUTIONS VIDEO WALL DISPLAY”</b>												
	<p>Based on the brochure submitted, subject article is a full high-definition (HD) signage display which is to be connected to a local area network (LAN). It features an integrated display management software for accessing and controlling multimedia content. It has built-in speakers and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a quick start guide, remote control, and AC power cord, among others, and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;"><b>Diagonal screen size (inch)</b></td> <td>54.5</td> </tr> <tr> <td><b>Panel Resolution</b></td> <td>1,920 x 1,080p</td> </tr> <tr> <td><b>Viewing angle (H / V)</b></td> <td>178 / 178 degree</td> </tr> <tr> <td><b>Dimensions (WxHxD) (mm)</b></td> <td>1,213.5 x 684.3 x 97.8</td> </tr> <tr> <td><b>Product weight (kg)</b></td> <td>28.8</td> </tr> <tr> <td><b>I / O Ports</b></td> <td>Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Video Graphics Array (VGA), 3.5 mm audio mini jack interface, RJ45 interface, 3.5 mm infrared (IR) interface, and Universal Serial Bus (USB)</td> </tr> </table>	<b>Diagonal screen size (inch)</b>	54.5	<b>Panel Resolution</b>	1,920 x 1,080p	<b>Viewing angle (H / V)</b>	178 / 178 degree	<b>Dimensions (WxHxD) (mm)</b>	1,213.5 x 684.3 x 97.8	<b>Product weight (kg)</b>	28.8	<b>I / O Ports</b>	Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Video Graphics Array (VGA), 3.5 mm audio mini jack interface, RJ45 interface, 3.5 mm infrared (IR) interface, and Universal Serial Bus (USB)
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed  <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. 126 - 2023

REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1</b>   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero</p>	<p><b>2</b>   <b>TCC (AR) NO.</b></p> <p style="text-align: center;">23-117</p> <p><b>3</b>   <b>DATE ISSUED</b></p> <p style="text-align: center;">10 March 2023</p>
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<p><b>4</b>   <b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>"SAN REMO CURLS"</b></p> <p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked, cream to straw-yellow pasta in the form of ribbed, hollow, twisted-shaped tubes. It is produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is available in 500-g plastic film packaging.</p> <div style="text-align: right;">  </div>
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<p><b>5</b>   <b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ".</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-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <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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## 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 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero	2	TCC (AR) NO.
				23-118
			3	DATE ISSUED
			10 March 2023	

## 4 DESCRIPTION OF GOOD

## "SAN REMO RIGATONI"

Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked rigatoni pasta in the form of stout, straight, ribbed hollow tubes with flat-cut ends. It is produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. Available in 500-g plastic film packaging, subject article is used in pasta bakes with heavy, chunky sauces.



## 5 REASONS FOR CLASSIFICATION

Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.

In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ".

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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