



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 129-2023

## MEMORANDUM

MASTER COPY  
*mm*

**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 :** 29 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 24 March 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-158	"WEILIN™ CHICKEN LUNCHEON MEAT"	1602.32.90	MFN – 40% Ad Valorem ACFTA – 40% Ad Valorem*

**\*Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)**

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**





EMAIL  
MASTER COPY



BOC-09-39531

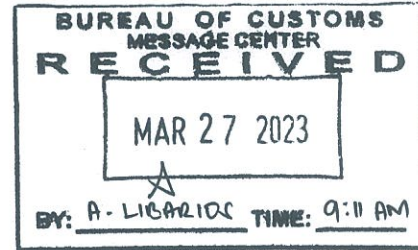
AOCG Memo No. 129-2023

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-024

24 March 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 copy of one additional Advance Ruling on Tariff Classification, with TCC (AR) No. 23-158, issued by this Commission on 24 March 2023. This Advance Ruling has 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

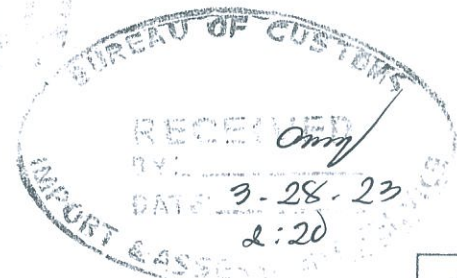
REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

**RECEIVED**

BY: *[Signature]*  
DATE & TIME: 03-27-23 2:30

OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

*3/28*  
Time: *4:10*






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 1602.32.90 MFN - 40% ad valorem ACFTA - 40% ad valorem		23-158
		<b>3</b>	<b>DATE ISSUED</b>
			24 March 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“WEILIN™ CHICKEN LUNCHEON MEAT”</b>
	<p>Based on the product specifications, ingredients list, product label, certificate of analysis, and photograph of the product submitted, subject article is a canned chicken luncheon meat containing mechanically-separated chicken, chicken meat, water, corn starch, salt, spices, sugar, and sodium nitrite. Packed in 340-g cans, subject article is fully cooked and ready to be eaten, or can be heated as desired before serving.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 16.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other prepared or preserved meat, meat offal, blood or insects. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all prepared or preserved meat, meat offal, blood or insects of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03). The heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1602.32.90, with a Most Favoured Nation (MFN) rate of duty of 40% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 40% ad valorem, subject to the 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>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>

