



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 106-2023

## MEMORANDUM

MASTER COPY  
*hms*

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

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

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

**DATE :** 07 February 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 03 February 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-611	"FLEXIBLE JOINT"	4016.99.99	MFN – 5% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-673	"PHILIPS 50BDL4550D SIGNAGE SOLUTIONS D-LINE DISPLAY"	8528.52.00.100	MFN – Zero ACFTA – Zero*
23-014	"TABASCO® BRAND SRIRACHA"	2103.90.11	MFN – 7% Ad Valorem
23-018	"GUIDE, CLUTCH OUTER, PART NO.: 22115-KSP-9104"	8714.10.40	MFN – 15% Ad Valorem ATIGA – Zero*
23-023	"GLASS BEADS, ITEM J-1"	7018.20.00	EXPORT DUTY – Zero

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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AOCG Memo No. 106-2023 p.2

**MASTER COPY**

*hmt*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-027	"BALDUCCI SPAGHETTINI NO.3"	1902.19.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-028	"BALDUCCI SPIRALI NO.55"	1902.19.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-030	"BALDUCCI SPAGHETTI NO.4"	1902.19.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-031	"BALDUCCI LINGUINE NO.1"	1902.19.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-033	"BALDUCCI FUSILLI NO.56"	1902.19.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-034	"BALDUCCI MACCHERONI NO.32"	1902.19.90	MFN – 15% Ad Valorem ATIGA – Zero*

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

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

**CC: COMMISSIONER OF CUSTOMS**

email

AOCG Memo No. 106-2023 p.3

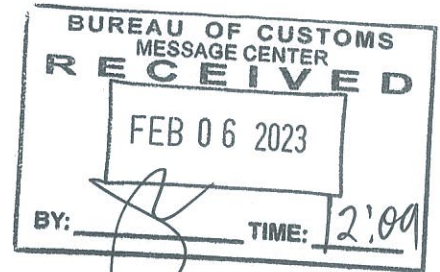


BOC-09-37963

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-013

03 February 2023



**COMMISSIONER YOGI FILEMON I. RUIZ**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila

Dear **Commissioner Ruiz:**

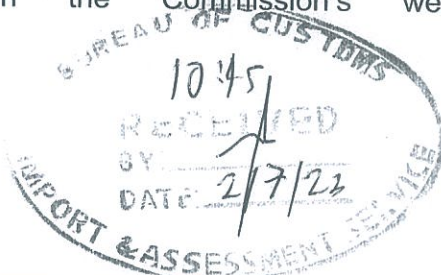
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eleven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-611, 22-673, 23-014, 23-018, 23-023, 23-027, 23-028, 23-030, 23-031, 23-033, and 23-034, issued by this Commission on 03 February 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,

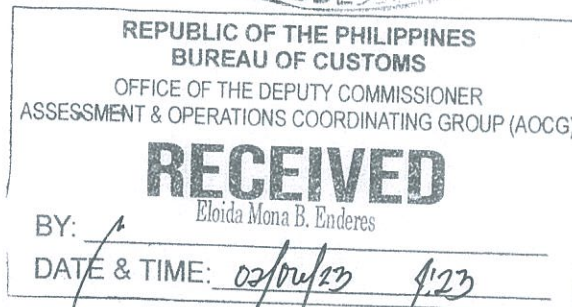
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



2/11  
11:45





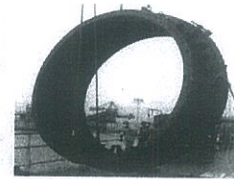
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**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 4016.99.99</b> <b>MFN - 5% ad valorem</b> <b>PJEPA - Zero</b> <b>AJCEPA - Zero</b>		<b>22-611</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>03 February 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“FLEXIBLE JOINT”</b></p> <p>Based on the technical drawings, material test reports, and technical specifications submitted, subject article is a flexible expansion joint made primarily of chloroprene rubber (CR). It has an internal diameter of 3,900 mm and overall width of 1,600 mm. It is fitted with steel flanges on both ends and other metal reinforcements (e.g., support plates, stiffening rib, and support bolts and nuts). Subject article will be used in a power plant's cooling water system to connect the seawater intake head to the extended pipe, and the extended pipe to the adapter pipe. It will also serve as an earthquake countermeasure and adjustment for displacement and length between the pipes.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 40.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4016.99.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION  
Digitally signed  
*MariLou P. Mendoza*  
**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)

<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		22-673	
		<b>3</b>	<b>DATE ISSUED</b>
		03 February 2023	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<b>“PHILIPS 50BDL4550D SIGNAGE SOLUTIONS D-LINE DISPLAY”</b>	
<p>Based on the brochure submitted, subject article is a touchscreen monitor powered by Android operating system. It features an integrated display management software for accessing and controlling multimedia content. It has built-in speakers, WiFi, internal memory, and Input/Output (I/O) ports. Designed to be used as an interactive 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>	
<b>Diagonal screen size (inch)</b>	49.5
<b>Panel Resolution</b>	3840 x 2160
<b>Viewing angle (H / V)</b>	178 / 178 degree
<b>Dimensions (WxHxD) (mm)</b>	1,128.4 x 649.0 x 63.5 mm
<b>Product weight (kg)</b>	14.75
<b>Electrical requirement</b>	100 ~ 240 VAC, 50 ~ 60 Hz
<b>I / O Ports</b>	Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB); 3.5 mm audio jack interface; RJ45 interface; RS232C interface



<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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> 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>	



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 2103.90.11</b> <b>MFN - 7% ad valorem</b>		<b>23-014</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>03 February 2023</b>

**4 DESCRIPTION OF GOOD**

**“TABASCO® BRAND SRIRACHA”**

Based on the ingredient statement, product information sheet, quality assurance document, and photograph of the product submitted, subject article is a sweet and spicy red chili sauce made from red jalapeño pepper, water, sugar, salt, distilled vinegar, and TABASCO® Brand Pepper Sauce, among others. Packed in 1.89-L plastic gallons, and in 300-g and 566-g plastic bottles, subject article is used to add flavour to Thai dishes, burgers, and fries, among others.



**5 REASONS FOR CLASSIFICATION**

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.

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.

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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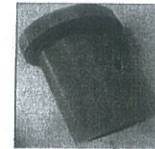
REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<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 8714.10.40</b>  <b>MFN - 15% ad valorem</b>  <b>ATIGA - Zero</b></p>		<b>23-018</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>03 February 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“GUIDE, CLUTCH OUTER, PART NO.: 22115-KSP-9104”</b></p> <p>Based on the technical specifications, pictures, and mill certificates submitted, subject article is a part of a motorcycle’s clutch assembly. It is made of S45C grade medium carbon steel conforming to Japanese Industrial Standards (JIS) G4051. Designed as a replacement part for Honda motorcycles, subject article holds the mechanical clutch when removing or installing the clutch.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts and accessories of vehicles of headings 87.11 to 87.13. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that parts and accessories of this heading include, among others, gearing, gear boxes, clutches and other transmission equipment, and parts thereof, for motorcycles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8714.10.40, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;"> <b>FOR THE COMMISSION</b>  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                      Chairperson                 </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 EXPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7018.20.00</b> <b>Export Duty - Zero</b>		<b>23-023</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>03 February 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GLASS BEADS, ITEM J-1”</b>
	<p>Based on the manufacturing process and technical specifications submitted, subject articles are in the form of colorless, transparent, spherical beads made of sodium calcium silicate glass. These are to be added on road marking paints to improve marking brightness and visibility. Packed in 25-kg bags, subject articles have diameters not exceeding 0.85 mm based on Japanese Industrial Standards (JIS) R 3301.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 70.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, glass microspheres not exceeding 1 mm in diameter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of widely diversified glass articles, most of which are used, directly or after further processing, for ornamental and decorative purposes. These include, among others, glass microspheres not exceeding 1 mm in diameter, used for the manufacture of panels for road signs, reflecting signs or cinema screens, or in the cleaning of aeroplane jet engines or metallic surfaces. They are perfect spheres of solid cross-section.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7018.20.00.</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

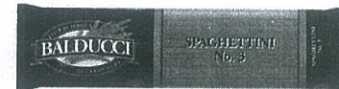
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1902.19.90 MFN - 15% ad valorem ATIGA - Zero		23-027
		<b>3</b>	<b>DATE ISSUED</b>
			03 February 2023

**4 DESCRIPTION OF GOOD**

**“BALDUCCI SPAGHETTINI NO. 3”**

Based on the product specifications, ingredients declaration and confirmation, production process flowchart, and photograph of the product submitted, subject article is an uncooked thin spaghetti produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. It is available in 500-g plastic film packaging.



**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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the 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.

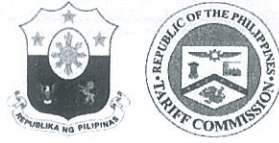
FOR THE COMMISSION

*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 1902.19.90 MFN - 15% ad valorem ATIGA - Zero		23-028
		<b>3</b>	<b>DATE ISSUED</b>
			03 February 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“BALDUCCI SPIRALI NO. 55”</b></p> <p>Based on the product specifications, ingredients declaration and confirmation, production process flowchart, and photograph of the product submitted, subject article is an uncooked pasta in the form of twisted/helical tubes. It is produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. It is available in 500-g plastic film packaging.</p>



<b>5</b>	<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.</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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the 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 1902.19.90 MFN - 15% ad valorem ATIGA - Zero		23-030
		<b>3</b>	<b>DATE ISSUED</b>
			03 February 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BALDUCCI SPAGHETTI NO. 4”</b>
	<p>Based on the product specifications, ingredients declaration and confirmation, production process flowchart, and photograph of the product submitted, subject article is an uncooked spaghetti produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. It is available in 500-g plastic film packaging.</p>
	

<b>5</b>	<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.</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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the 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><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 1902.19.90 MFN - 15% ad valorem ATIGA - Zero		23-031
		<b>3</b>	<b>DATE ISSUED</b>
			03 February 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“BALDUCCI LINGUINE NO. 1”</b></p> <p>Based on the product specifications, ingredients declaration and confirmation, production process flowchart, and photograph of the product submitted, subject article is an uncooked linguine (wide, long pasta) produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. It is available in 500-g plastic film packaging.</p>



<b>5</b>	<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.</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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the 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>

FOR THE COMMISSION  
Digitally signed  
*MariLou P. Mendoza*  
**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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1902.19.90 MFN - 15% ad valorem ATIGA - Zero		23-033
		<b>3</b>	<b>DATE ISSUED</b>
			03 February 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BALDUCCI FUSILLI NO. 56”</b>
	<p>Based on the product specifications, ingredients declaration and confirmation, production process flowchart, and photograph of the product submitted, subject article is an uncooked fusilli (short, twisted or spiral-shaped pasta). It is produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. It is available in 500-g plastic film packaging.</p> 

<b>5</b>	<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.</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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the 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><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

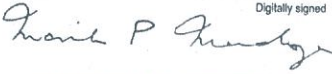
## TARIFF COMMISSION

## 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 1902.19.90 MFN - 15% ad valorem ATIGA - Zero		23-034
		<b>3</b>	<b>DATE ISSUED</b>
			03 February 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"BALDUCCI MACCHERONI NO. 32"</b>
	<p>Based on the product specifications, ingredients declaration and confirmation, production process flowchart, and photograph of the product submitted, subject article is an uncooked pasta in the form of short tubes with rounded openings on both 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 making macaroni cheese and soups.</p>
	

<b>5</b>	<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.</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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the 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><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>

