



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 171-2023

MASTER COPY
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MEMORANDUM

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 : 01 June 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 25 May 2023 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2023 RATES OF DUTY |
|----------|---|----------------|--|
| 23-170 | "RING, PISTON OIL, PART NO.: 13141-KYZ-9011" | 8409.91.38 | MFN – 1% ad valorem ATIGA - Zero |
| 23-193A | "SAN REMO LA PASTA CARBONARA FLAVOUR PASTA & SAUCE" | 1902.30.90 | MFN – 15% ad valorem AANZFTA - Zero |

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



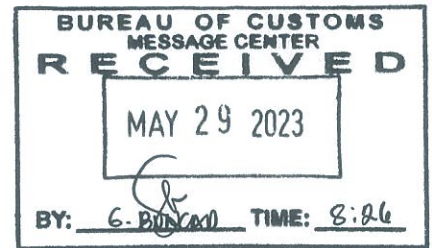
BOC-09-40970

TCOC Ref. No. 23-041

25 May 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-170 and 23-193A, issued by this Commission on 25 May 2023. 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

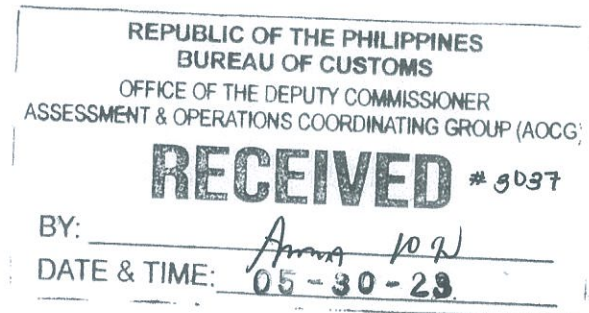
MARILOU P. MENDOZA
Chairperson

*5/31
10:00*

Encl: As stated

cc: The Secretary
Department of Finance
Manila

*J. 30. 23
9:15*



29 MAY 2023



hmt


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 | 2 | TCC (AR) NO. |
| | AHTN 8409.91.38 MFN - 1% ad valorem ATIGA - Zero | | 23-170 |
| | | 3 | DATE ISSUED |
| | | | 25 May 2023 |

| | | | | | |
|-----------------------|--|----------------------|------|-----------------------|------|
| 4 | DESCRIPTION OF GOOD | | | | |
| | “RING, PISTON OIL, PART NO.: 13141-KYZ-9011” | | | | |
| | <p>Based on the technical specifications, technical drawings, and photograph of the product submitted, subject article is the oil control ring of a motorcycle’s piston. It wipes off excess oil from the cylinder wall during piston movement. It also helps the top compression ring in sealing and heat transfer. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">Diameter (mm)</td> <td style="padding: 2px; text-align: center;">52.4</td> </tr> <tr> <td style="padding: 2px;">Thickness (mm)</td> <td style="padding: 2px; text-align: center;">1.52</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div> | Diameter (mm) | 52.4 | Thickness (mm) | 1.52 |
| Diameter (mm) | 52.4 | | | | |
| Thickness (mm) | 1.52 | | | | |

| | |
|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 84.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of internal combustion piston engines of heading 84.07 or 84.08 (e.g., pistons, cylinders and cylinder blocks; cylinder heads; cylinder liners; inlet or exhaust valves; inlet or exhaust manifolds; piston rings; connecting-rods; carburetors; fuel nozzles).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8409.91.38, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</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 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 1902.30.90 MFN - 15% ad valorem AANZFTA - Zero | | 23-193A |
| | | 3 | DATE ISSUED |
| | | | 25 May 2023 |

| | |
|----------|----------------------------|
| 4 | DESCRIPTION OF GOOD |
|----------|----------------------------|

“SAN REMO LA PASTA CARBONARA FLAVOUR PASTA & SAUCE”

Based on the product specifications, ingredients declaration, production process flowchart, photograph of the product, and sample submitted, subject article is a pasta preparation consisting of short, twisted uncooked fettuccine and smoked bacon-flavoured powder mix. It is made of pasta (80%) (durum wheat semolina), milk solids, cheese powders, thickeners, flavours, yeast extract, beverage whitener, salt, sugar, vegetable protein extract, bacon-flavoured granules, stabilisers, acidity regulator, chives, and colours. Packed in 120-g metalized pouches, subject article is cooked for 7-8 minutes in a mixture of water, low-fat milk, and butter before consumption.



| | |
|----------|-----------------------------------|
| 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. 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.

| | |
|---------|--------------|
| 2 | TCC (AR) NO. |
| 23-193A | |

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".

This ruling modifies TCC (AR) No. 23-193 issued on 11 April 2023.

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.