



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG No. 2828


PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 174-2023

## MEMORANDUM

MASTER COPY

**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 :** 25 May 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 19 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-683	"WELLMUNE® DISPERSIBLE"	3913.90.90	MFN – 3% ad valorem
23-052	"LOBUN™ PLUS"	2106.90.72	MFN – 7% ad valorem AIFTA – 7% ad valorem
23-055	"EMPYREAL® 75 (CORN PROTEIN CONCENTRATE)"	2309.90.20	MFN – Zero
23-087	"SPORLAC™ PLUS"	2106.90.72	MFN – 7% ad valorem AIFTA – 7% ad valorem
23-126	"DFSK S508"	8703.60.82	MFN – 30% ad valorem ACFTA – 30% 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. 174-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-143	"CERETAN® MC 6015	1521.10.00	MFN – 3% ad valorem
23-189	"BYD HAN"	8703.80.97	MFN – Zero ACFTA – 30% ad valorem
23-195	"PHILIPS 55HFL5214U 55" MEDIASUITE PROFESSIONAL TV"	8528.72.92	MFN – 10% ad valorem ACFTA – 5% ad valorem
23-203	"PICKLE RELISH SWEET (STABILISED SWEET RELISH)"	2005.99.90	MFN – 10% ad valorem
23-205	"NUFLOR® 2% PREMIX (FLORFENICOL)"	3003.20.00	MFN – 3% ad valorem
23-239	"CR-8828F POLYETHYLENE TEREPHTHALATE RESIN"	3907.61.00	MFN – 5% ad valorem ACFTA - Zero
23-240	"CR-8828 POLYETHYLENE TEREPHTHALATE RESIN"	3907.61.00	MFN – 5% ad valorem ACFTA - Zero
23-276	"KETCHUP BLEND N OS (F5184901)"	3302.10.30	MFN – 1% ad valorem
23-277	"SC BAY LAUREL-DEXTROSE F3006401"	3302.10.30	MFN – 1% ad valorem
23-279	"LEE KUM KEE SOUP BASE FOR CHICKEN HOT POT"	2104.10.19	MFN – 15% ad valorem ACFTA - Zero
23-280	"LEE KUM KEE SOUP BASE FOR PORK BONE HOT POT"	2104.10.99	MFN – 15% ad valorem ACFTA - Zero
23-281	"LEE KUM KEE SOUP BASE FOR SEAFOOD HOT POT"	2104.10.99	MFN – 15% ad valorem ACFTA - Zero
23-283	"LEE KUM KEE VEGETARIAN STIR-FRY SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA - Zero
23-299	"GOLDEN PLANT-BASED CHICKEN NUGGETS (ORIGINAL FLAVOR)"	2106.90.99	MFN – 7% ad valorem ACFTA - Zero

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 174-2023 p. 3



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BOC-09-40840

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-039

19 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 PDF copies of 19 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-683, 23-052, 23-055, 23-087, 23-126, 23-143, 23-189, 23-195, 23-203, 23-205, 23-239, 23-240, 23-276, 23-277, 23-279, 23-280, 23-281, 23-283, and 23-299, issued by this Commission on 19 May 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

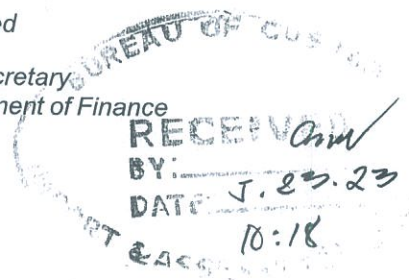
**MARILOU P. MENDOZA**  
Chairperson

OFFICE OF THE DEPUTY COMMISSIONER

5/24  
9:50

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** #2825

BY: *Anna J. A*  
DATE & TIME: **05.22-23**





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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 3913.90.90 MFN - 3% ad valorem		22-683
		<b>3</b>	<b>DATE ISSUED</b>
			19 May 2023

**4 DESCRIPTION OF GOOD**

**“WELLMUNE® DISPERSIBLE”**

Based on the product specifications, ingredient statement, manufacturing process flowchart, product brochure, and technical information sheet submitted, subject article is a beta-1,3/1,6-glucan (polysaccharide) in the form of a fine beige or tan powder. It is derived from the cell wall of *Saccharomyces cerevisiae* (a proprietary strain of baker's yeast) which has undergone separation processes to produce more than 75% beta-1,3/1,6-glucan. Packed in 10-kg cartons, subject article is used in food and beverage applications to support and strengthen the body's immune function.

**5 REASONS FOR CLASSIFICATION**

The General Explanatory Notes to Chapter 39 of the Harmonized System (HS) state that polymers consist of molecules which are characterized by the repetition of one or more types of monomer units.

Furthermore, Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.13 of the AHTN 2022 covers natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3913.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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)

<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 2106.90.72</b>  <b>MFN - 7% ad valorem</b>  <b>AIFTA - 7% ad valorem</b></p>		<b>23-052</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>19 May 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"LOBUN™ PLUS"</b></p> <p>Based on the product brochure, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a dietary supplement in the form of probiotic capsules containing 45 billion colony forming units (cfu) of <i>Streptococcus thermophilus</i>, <i>Lactobacillus acidophilus</i>, <i>Bifidobacterium longum</i>, and lactic acid <i>bacillus</i>. It also contains microcrystalline cellulose and colloidal silicon dioxide. Packed in boxes containing six aluminium blister packs with 10 capsules each, subject article is to be taken orally at one capsule a day, preferably with a meal, or as directed by a healthcare professional, for uremic detoxification and for the improvement of the immune system, among others.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV).</p> <p>Heading 21.06 of the AHTN 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, 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> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <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>





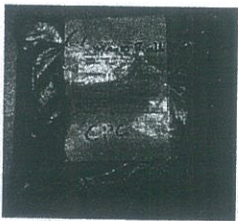
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  AHTN 2309.90.20 MFN - Zero	2	TCC (AR) NO. 23-055
	3	DATE ISSUED 19 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<p><b>“EMPYREAL® 75 (CORN PROTEIN CONCENTRATE)”</b></p> <p>Based on the product specifications, manufacturing process flowchart, product label, and sample submitted, subject article is a corn protein concentrate containing 75% crude protein. It is in the form of a golden-yellow, cereal-like, free-flowing powder. It is produced by wet milling of yellow dent corn, followed by germ, fiber, and starch/protein separation, starch solubilization, filtration/washing, and drying. Packed in bulk containers, subject article is intended solely as an ingredient for animal feeds (mixed into formulated feeds at a rate of up to 20%) as a source of highly digestible protein.</p>	



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, 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 <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</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.





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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 2106.90.72 MFN - 7% ad valorem AIFTA - 7% ad valorem		23-087
		3	<b>DATE ISSUED</b>
			19 May 2023

**4 DESCRIPTION OF GOOD**

**“SPORLAC™ PLUS”**

Based on the product composition, product information sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a dietary supplement in the form of probiotic capsules containing 2.5 billion colony forming units (cfu) of *Lactobacillus acidophilus*, *Lactobacillus rhamnosus*, *Bifidobacterium longum*, *Bacillus coagulans*, and *Saccharomyces boulardii*. It also contains lactic acid bacillus, starch, talc, colloidal silicon dioxide, and magnesium stearate. Packed in boxes containing 10 aluminium blister packs with 10 capsules each, subject article is to be taken orally at one capsule a day, preferably with a meal, or as directed by a healthcare professional, for the improvement of gut microbiome and to strengthen the immune system.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV).

Heading 21.06 of the AHTN 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, 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".

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*  
**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.



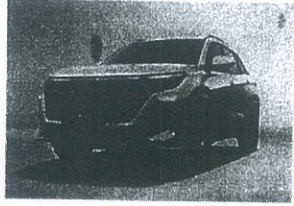
REPUBLIC OF THE PHILIPPINES


**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 8703.60.82</b>  <b>MFN - 30% ad valorem</b>  <b>ACFTA - 30% ad valorem</b></p>		<b>23-126</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>19 May 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<p><b>“DFSK S508”</b></p> <p>Based on the technical information submitted, subject article is a completely built-up (CBU) plug-in hybrid electric sports utility vehicle (SUV). It has three modes of propulsion: engine only, electric motor and engine, and electric motor only. With the electric motor as the primary means of propulsion, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td><b>Engine (displacement; fuel type)</b></td> <td>1,498 cc; gasoline</td> </tr> <tr> <td><b>Drivetrain</b></td> <td>Front-wheel drive</td> </tr> <tr> <td><b>Motor generator capacity</b></td> <td>130 kW drive motor + 70 kW generator</td> </tr> <tr> <td><b>Battery capacity</b></td> <td>19.4 kWh</td> </tr> <tr> <td><b>Overall dimension (LxWxH)</b></td> <td>4,760 x 1,865 x 1,710 mm</td> </tr> <tr> <td><b>Seating capacity</b></td> <td>5 or 7 persons</td> </tr> </table> 	<b>Engine (displacement; fuel type)</b>	1,498 cc; gasoline	<b>Drivetrain</b>	Front-wheel drive	<b>Motor generator capacity</b>	130 kW drive motor + 70 kW generator	<b>Battery capacity</b>	19.4 kWh	<b>Overall dimension (LxWxH)</b>	4,760 x 1,865 x 1,710 mm	<b>Seating capacity</b>	5 or 7 persons
<b>Engine (displacement; fuel type)</b>	1,498 cc; gasoline												
<b>Drivetrain</b>	Front-wheel drive												
<b>Motor generator capacity</b>	130 kW drive motor + 70 kW generator												
<b>Battery capacity</b>	19.4 kWh												
<b>Overall dimension (LxWxH)</b>	4,760 x 1,865 x 1,710 mm												
<b>Seating capacity</b>	5 or 7 persons												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.60.82, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, 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  <small>Digitally signed</small>    <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 1521.10.00 MFN - 3% ad valorem		23-143
		<b>3</b>	<b>DATE ISSUED</b>
			19 May 2023

**4 DESCRIPTION OF GOOD**

**"CERETAN® MC 6015"**

Based on the letter of confirmation, technical information sheet, safety data sheet, and photograph of the packaging submitted, subject article is a 100% micronized carnauba wax in the form of a light-yellow powder. Packed in 20-kg bags, subject article is used as an additive in the manufacture of paints and coatings [e.g., powder, can, car, industrial, building, furniture and floor coatings, and ultraviolet (UV) systems] and printing inks (e.g., overprint, screen, flexographic, offset, and intaglio inks), and in wire drawing, to improve slip properties and gloss.

**5 REASONS FOR CLASSIFICATION**

Heading 15.21 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the following are the principal vegetable waxes, among others, carnauba wax, exuded from the leaves of a variety of palm tree (*Corypha cerifera* or *Copernicia cerifera*). It is greenish, greyish or yellowish in colour, more or less oily, nearly crystalline in structure, very brittle and with an agreeable odour of hay. The heading covers vegetable waxes, crude or refined, bleached or coloured, whether or not in cakes, sticks, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 1521.10.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

*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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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

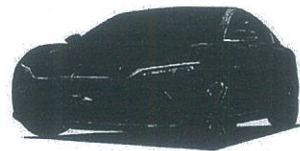
<b>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2 TCC (AR) NO.</b>
AHTN 8703.80.97 MFN - Zero ACFTA - 30% ad valorem	23-189
	<b>3 DATE ISSUED</b>
	19 May 2023

**4 DESCRIPTION OF GOOD**

**"BYD HAN"**

Based on the technical specifications submitted, subject article is a completely built-up (CBU) sedan-type electric vehicle. It uses a 163-kW electric motor (permanent magnet synchronous motor) as the sole means of propulsion. Subject article has the following specifications:

<b>Battery type</b>	Blade battery - Lithium Iron Phosphate (LFP)
<b>Battery capacity (kWh)</b>	76.9
<b>Overall dimension (LxWxH) (mm)</b>	4,980 x 1,910 x 1,495
<b>Seating capacity</b>	5



**5 REASONS FOR CLASSIFICATION**

Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".

In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.97, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "E".

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.*





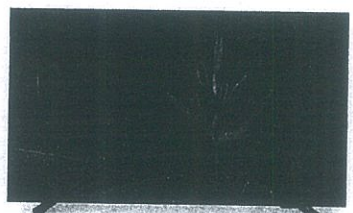
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**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 8528.72.92</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b>		<b>23-195</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>19 May 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<p><b>“PHILIPS 55HFL5214U 55” MEDIASUITE PROFESSIONAL TV”</b></p> <p>Based on the brochure submitted, subject article is a 55-inch, light-emitting diode (LED) smart television set with built-in digital and analog tuners and WiFi. It has an Android TV™ 9 (Pie) operating system and is pre-installed with applications such as Netflix and YouTube. Ideal for use in the business and hospitality industries (e.g., conference and hotel rooms), subject article comes with a remote control (with batteries) and power cord, among others, and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td><b>Panel Resolution</b></td> <td>3840 x 2160p</td> </tr> <tr> <td><b>Speakers</b></td> <td>2.0, Down Firing</td> </tr> <tr> <td><b>Power Supply</b></td> <td>220 - 240 V AC; 50 - 60 Hz</td> </tr> <tr> <td><b>Set Dimensions with stand (WxHxD) (mm)</b></td> <td>1,228 x 743 x 245</td> </tr> <tr> <td><b>Product weight with stand (kg)</b></td> <td>13.3</td> </tr> </table> 	<b>Panel Resolution</b>	3840 x 2160p	<b>Speakers</b>	2.0, Down Firing	<b>Power Supply</b>	220 - 240 V AC; 50 - 60 Hz	<b>Set Dimensions with stand (WxHxD) (mm)</b>	1,228 x 743 x 245	<b>Product weight with stand (kg)</b>	13.3
<b>Panel Resolution</b>	3840 x 2160p										
<b>Speakers</b>	2.0, Down Firing										
<b>Power Supply</b>	220 - 240 V AC; 50 - 60 Hz										
<b>Set Dimensions with stand (WxHxD) (mm)</b>	1,228 x 743 x 245										
<b>Product weight with stand (kg)</b>	13.3										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets). Monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light-emitting diodes) and plasma, to display images. Monitors and projectors may be capable of receiving a variety of signals from different sources. However, if they incorporate a television tuner they are considered to be reception apparatus for television.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, 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  <small>Digitally signed</small>    <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 2005.99.90 MFN - 10% ad valorem		23-203
		<b>3</b>	<b>DATE ISSUED</b>
			19 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PICKLE RELISH SWEET (STABILISED SWEET RELISH)”</b>
	<p>Based on the product specifications, production process flowchart, product label, photograph of the packaging, and sample submitted, subject article is a preparation of washed, desalinated and diced gherkins (pickle) in a sweet liquid medium, and made from high fructose corn syrup, sugar, water, acetic acid, salt, xanthan gum, and calcium chloride, among others. Packed in a 220-kg polyethylene bag in a drum, subject article is used in making sauce for hamburgers.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 3 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).</p> <p>Heading 20.05 of the AHTN 2022 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term “vegetables” in this heading is limited to the products referred to in Note 3 to this Chapter. These products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 20.01, frozen vegetables of heading 20.04 and vegetables preserved by sugar of heading 20.06) are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2005.99.90, 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 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>





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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 3003.20.00 MFN - 3% ad valorem		23-205
		<b>3</b>	<b>DATE ISSUED</b>
			19 May 2023

**4 DESCRIPTION OF GOOD**

**“NUFLOR® 2% PREMIX (FLORFENICOL)”**

Based on the product specifications, formula, production process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the packaging submitted, subject article is an antibacterial feed premix powder containing 20 g/kg florfenicol (active ingredient), and rice hull and mineral oil (excipients). It is indicated for the control and treatment of respiratory diseases of pigs associated with pathogens sensitive to florfenicol. Packed in 10-kg bags, subject article is added at a dosage of 1 to 2 kg per ton of feed (20 - 40 ppm), depending on the severity of the disease, for 7 days or for the period recommended by the veterinarian.



**5 REASONS FOR CLASSIFICATION**

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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*

**MARILOU P. MENDOZA**  
Chairperson

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AOCG Memo No. 174-2023

p. 14

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

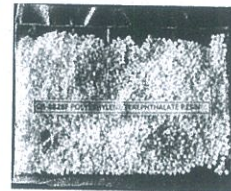
Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1</b>   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p>AHTN 3907.61.00 MFN - 5% ad valorem ACFTA - Zero</p>	<p><b>2</b>   <b>TCC (AR) NO.</b></p> <p>23-239</p> <p><b>3</b>   <b>DATE ISSUED</b></p> <p>19 May 2023</p>
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**4** | **DESCRIPTION OF GOOD**

**"CR-8828F POLYETHYLENE TEREPHTHALATE RESIN"**

Based on the technical specifications, material safety data sheet, and photograph of the product submitted, subject article is a bottle grade polyethylene terephthalate (PET) resin, a copolymer of purified terephthalic acid (PTA), ethylene glycol (EG), and purified isophthalic (PIA). It is in the form of cream-coloured granules and has a melting point of  $\geq 240^{\circ}\text{C}$ , intrinsic viscosity of  $0.87 \pm 0.02$  dL/g (equivalent to  $87 \pm 2$  mL/g), and specific gravity of  $1.4$  g/cm<sup>3</sup>. Packed in 1,100-kg polyethylene bags, subject article is used as a raw material in the manufacture of bottles for soft drinks and other carbonated drinks.



**5** | **REASONS FOR CLASSIFICATION**

Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.07 of the AHTN 2022 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polyesters include poly(ethylene terephthalate) (PET). Polymer generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles. Poly(ethylene terephthalate) having a viscosity number of 78 ml/g or higher is generally used for the production of bottles.

In view thereof, subject article is classified under AHTN 2022 subheading 3907.61.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

*Mari Lou 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.





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

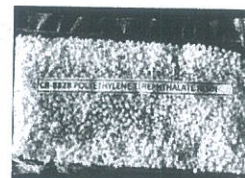
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3907.61.00 MFN - 5% ad valorem ACFTA - Zero		23-240
		<b>3</b>	<b>DATE ISSUED</b>
			19 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**"CR-8828 POLYETHYLENE TEREPHTHALATE RESIN"**

Based on the technical specifications, material safety data sheet, and photograph of the product submitted, subject article is a bottle grade polyethylene terephthalate (PET) resin, a copolymer of purified terephthalic acid (PTA), ethylene glycol (EG), and purified isophthalic (PIA). It is in the form of cream-coloured granules and has a melting point of  $\geq 240^{\circ}\text{C}$ , intrinsic viscosity of  $0.870 \pm 0.02$  dL/g ( $87 \pm 2$  mL/g), and specific gravity of  $1.4 \text{ g/cm}^3$ . Packed in 1,100-kg polyethylene bags, subject article is used as a raw material in the manufacture of bottles for carbonated drinks, and 3- or 5-gallon bottles.



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.07 of the AHTN 2022 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polyesters include poly(ethylene terephthalate) (PET). Polymer generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles. Poly(ethylene terephthalate) having a viscosity number of 78 ml/g or higher is generally used for the production of bottles.

In view thereof, subject article is classified under AHTN 2022 subheading 3907.61.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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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AOCG Memo No. 174-2023 p. 60



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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 2023 RATE/S OF IMPORT DUTY	AHTN 3302.10.30 MFN - 1% ad valorem	2	TCC (AR) NO.
				23-276
			3	DATE ISSUED
				19 May 2023

4	DESCRIPTION OF GOOD
	<p align="center"><b>“KETCHUP BLEND N OS (F5184901)”</b></p> <p>Based on the product specifications, production process flowchart, quality assurance and safety data sheets, photograph of the packaging, and sample submitted, subject article is an oil-soluble flavouring preparation composed of soybean oil and spice extractives. It is in the form of a yellow liquid with a characteristic odor. Packed in 15.876-kg high-density polyethylene (HDPE) pails, subject article is used as flavouring in food products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% 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 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>







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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 3302.10.30 MFN - 1% ad valorem		23-277
		<b>3</b>	<b>DATE ISSUED</b>
			19 May 2023

**4 DESCRIPTION OF GOOD**

**“SC BAY LAUREL-DEXTROSE F3006401”**

Based on the product specifications, production process flowchart, quality assurance and safety data sheets, photograph of packaging, and sample submitted, subject article is a blended spray-dried flavouring preparation composed of dextrose, modified corn starch, and extractives of bay laurel. It is in the form of a white powder with aromatic and strong characteristic odor. Packed in a 22.68-kg corrugated carton with inner polyethylene (PE) bag, subject article is used as a flavouring material in the manufacture of food products.

**5 REASONS FOR CLASSIFICATION**

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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

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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 2104.10.19 MFN - 15% ad valorem ACFTA - Zero		23-279
		<b>3</b>	<b>DATE ISSUED</b>
			19 May 2023

**4 DESCRIPTION OF GOOD**

**“LEE KUM KEE SOUP BASE FOR CHICKEN HOT POT”**

Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a soup base preparation in the form of a light-brown smooth, viscous paste with crystal sediment. It is made of water, salt, flavour enhancers, sugar, dried glucose syrup, modified corn starch, natural and artificial flavours, dehydrated chicken meat, yeast extract, stabiliser, and spice. Packed in 60-g sachets, subject article is to be dissolved into 1.5-L of boiling water to make a soup base for chicken hot pot, congee, and noodles.



**5 REASONS FOR CLASSIFICATION**

Heading 21.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, soups and broths and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this category includes preparations for soups or broths requiring only the addition of water, milk, etc. These products are generally based on vegetable products (vegetables, flour, starches, tapioca, pasta, rice, plant extracts, etc.), meat, meat extracts, fat, fish, crustaceans, molluscs or other aquatic invertebrates, peptones, amino-acids or yeast extract. They may also contain a considerable proportion of salt. They are generally put up as tablets, cakes, cubes, or in powder or liquid form.

In view thereof, subject article is classified under AHTN 2022 subheading 2104.10.19, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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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TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

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<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2104.10.99 MFN - 15% ad valorem ACFTA - Zero		23-280
		<b>3</b>	<b>DATE ISSUED</b>
			19 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LEE KUM KEE SOUP BASE FOR PORK BONE HOT POT”</b>
	<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a soup base preparation in the form of a light yellowish-brown smooth, viscous paste. It is made of water, salt, sugar, flavor enhancers, natural flavor, modified corn starch, dried glucose syrup, yeast extract, onion powder, garlic powder, and stabilizer. Packed in 50-g pouches, subject article is to be dissolved in a 1.5-L of boiling water to make the soup base for pork bone hot pot.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, soups and broths and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this category includes preparations for soups or broths requiring only the addition of water, milk, etc. These products are generally based on vegetable products (vegetables, flour, starches, tapioca, pasta, rice, plant extracts, etc.), meat, meat extracts, fat, fish, crustaceans, molluscs or other aquatic invertebrates, peptones, amino-acids or yeast extract. They may also contain a considerable proportion of salt. They are generally put up as tablets, cakes, cubes, or in powder or liquid form.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2104.10.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem 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> <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>





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 2104.10.99 MFN - 15% ad valorem ACFTA - Zero		23-281
		<b>3</b>	<b>DATE ISSUED</b>
			19 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LEE KUM KEE SOUP BASE FOR SEAFOOD HOT POT”</b>
	<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a soup base preparation in the form of a golden-brown paste with scallop, shrimp, and chili pieces. It is made of water, salt, dried shrimp, soybean oil, salted chili peppers, dried scallops, sugar, flavour enhancers, modified corn starch, yeast extract, shallots, stabiliser, and dehydrated garlic. Packed in 50-g pouches, subject article is to be dissolved in a 1.5-L of boiling water to make the soup base for seafood hot pot.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, soups and broths and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this category includes preparations for soups or broths requiring only the addition of water, milk, etc. These products are generally based on vegetable products (vegetables, flour, starches, tapioca, pasta, rice, plant extracts, etc.), meat, meat extracts, fat, fish, crustaceans, molluscs or other aquatic invertebrates, peptones, amino-acids or yeast extract. They may also contain a considerable proportion of salt. They are generally put up as tablets, cakes, cubes, or in powder or liquid form.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2104.10.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem 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><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	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				23-283
			3	DATE ISSUED
			19 May 2023	

4	DESCRIPTION OF GOOD
	<p align="center"><b>"LEE KUM KEE VEGETARIAN STIR-FRY SAUCE"</b></p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a free-flowing, dark-brown sauce made from water, sugar, soy sauce, salt, modified corn starch, yeast extract, color, and natural and artificial flavors. Packed in 510-g glass bottles, subject article is used in cooking vegetarian dishes.</p> 

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem 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 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>





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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	<b>2</b> TCC (AR) NO.
AHTN 2106.90.99 MFN - 7% ad valorem ACFTA - Zero	23-299
	<b>3</b> DATE ISSUED
	19 May 2023

**4** DESCRIPTION OF GOOD

**“GOLDEN PLANT-BASED CHICKEN NUGGETS (ORIGINAL FLAVOR)”**

Based on the product specifications, product composition, manufacturing process flowchart, nutrition information, product label, test report, and photograph of the product submitted, subject article is a frozen, pre-cooked, meat-free nugget. It is made from water, textured soy protein product, vegetable oil, tempura powder, preliminary powder coating, soy protein isolates, and vital gluten, among others. Packed in 1-kg bags, subject article is to be cooked before consumption.



**5** REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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.*

