



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATÁTAG NA EKONOMIYA



AOCG Memo No. 175-2023

MEMORANDUM

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

FROM : **ATTY. VENER S. BAQUIRAN**
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 14 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 09 June 2023 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2023 RATES OF DUTY |
|----------|---|----------------|---|
| 23-217 | "SONY LMD-X310MT 31" 4K 3D/2D LCD MEDICAL MONITOR" | 8528.59.10 | MFN – 15% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero* |
| 23-258 | "THYMOGLOBULINE® (RABBIT ANTI-HUMAN THYMOCYTE IMMUNOGLOBULIN" | 3002.12.10 | MFN – 1% ad valorem |
| 23-260 | "DELL 22 MONITOR, MODEL: E2223HN" | 8528.52.00.100 | MFN – Zero ACFTA – Zero* ✓ RCEP – Zero* |
| 23-261 | "DELL 27 MONITOR, MODEL: P2722H" | 8528.52.00.100 | MFN – Zero ACFTA – Zero* ✓ RCEP – Zero* |
| 23-262 | "DELL 32 MONITOR, MODEL: U3223QE" | 8528.52.00.100 | MFN – Zero ACFTA – Zero* ✓ RCEP – Zero* |
| 23-263 | "DELL 19 MONITOR, MODEL: E1920H" | 8528.52.00.100 | MFN – Zero ACFTA – Zero* ✓ RCEP – Zero* |

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. *175-2023* *f-2*

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| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2023 RATES OF DUTY |
|----------|-------------------------------------|----------------|--|
| 23-265 | "DELL 24 MONITOR, MODEL: P2422H" | 8528.52.00.100 | MFN – Zero ACFTA – Zero* RCEP – Zero* |
| 23-266 | "DELL 22 MONITOR, MODEL: P2222H" | 8528.52.00.100 | MFN – Zero ACFTA – Zero* RCEP – Zero* |
| 23-336 | "LEE KUM KEE HONEY GARLIC MARINADE" | 2103.90.13 | MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero* |

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

email

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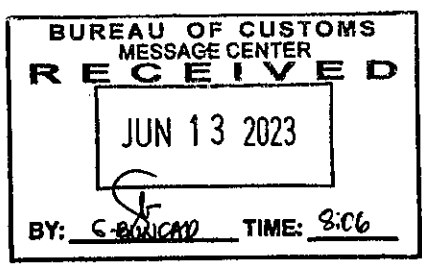
AOCG Memo No. 175-2023 9-3

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-044

6/14
10:50

09 June 2023



COMMISSIONER BIENVENIDO Y. RUBIO

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

Dear **Commissioner Rubio**:

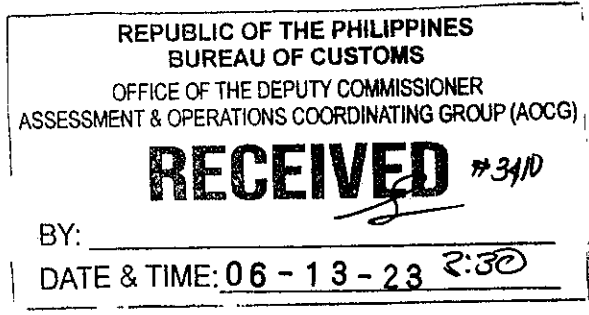
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-217, 23-258, 23-260, 23-261, 23-262, 23-263, 23-265, 23-266 and 23-336, issued by this Commission on 09 June 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

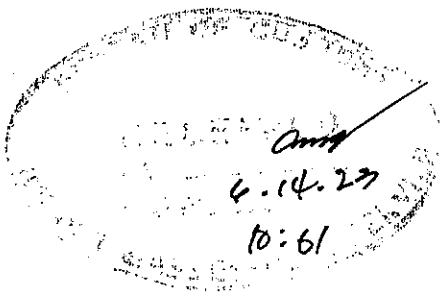
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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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 | 2 | TCC (AR) NO. |
| | AHTN 8528.59.10 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero | | 23-217 |
| | | 3 | DATE ISSUED |
| | | | 09 June 2023 |

| | | | | | | | | | | | | | |
|-----------------------------------|--|-----------------------------|------|--------------------------|---------------|------------------------|---|-----------------------------------|------|------------------------|---|-------------|--|
| 4 | DESCRIPTION OF GOOD | | | | | | | | | | | | |
| | "SONY LMD-X310MT 31" 4K 3D/2D LCD MEDICAL MONITOR" | | | | | | | | | | | | |
| | Based on the brochure submitted, subject article is a 4K display monitor used for viewing three- or two-dimensional (3D or 2D) color video displays of images from surgical endoscopic/laparoscopic camera systems and other compatible medical imaging systems. It is equipped with a liquid crystal display (LCD) flat panel, light-emitting diode (LED) backlight, control buttons, and input/output (I/O) ports. Suitable for use in hospital operating rooms, surgical centers, clinics, doctor's offices, and similar medical environments, subject article comes with accessories and has the following specifications: | | | | | | | | | | | | |
| | <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diagonal screen size (inch)</td> <td>31 ½</td> </tr> <tr> <td>Panel Resolution (pixel)</td> <td>4,096 x 2,160</td> </tr> <tr> <td>Dimension (WxHxD) (mm)</td> <td>753.8 x 456.4 x 69.3 (slimmest D 28 mm)</td> </tr> <tr> <td>Product weight (approximate) (kg)</td> <td>11.8</td> </tr> <tr> <td>Electrical requirement</td> <td>DC: 26 V, 6.9 A AC: 100 - 240 V, 50 - 60 Hz, 2.1 - 1.0 A</td> </tr> <tr> <td>I / O Ports</td> <td>Input: HDMI, DVI-D, SDI, and serial remote interface (LAN) Output: DVI-D, SDI, and DC</td> </tr> </table> | Diagonal screen size (inch) | 31 ½ | Panel Resolution (pixel) | 4,096 x 2,160 | Dimension (WxHxD) (mm) | 753.8 x 456.4 x 69.3 (slimmest D 28 mm) | Product weight (approximate) (kg) | 11.8 | Electrical requirement | DC: 26 V, 6.9 A AC: 100 - 240 V, 50 - 60 Hz, 2.1 - 1.0 A | I / O Ports | Input: HDMI, DVI-D, SDI, and serial remote interface (LAN) Output: DVI-D, SDI, and DC |
| Diagonal screen size (inch) | 31 ½ | | | | | | | | | | | | |
| Panel Resolution (pixel) | 4,096 x 2,160 | | | | | | | | | | | | |
| Dimension (WxHxD) (mm) | 753.8 x 456.4 x 69.3 (slimmest D 28 mm) | | | | | | | | | | | | |
| Product weight (approximate) (kg) | 11.8 | | | | | | | | | | | | |
| Electrical requirement | DC: 26 V, 6.9 A AC: 100 - 240 V, 50 - 60 Hz, 2.1 - 1.0 A | | | | | | | | | | | | |
| I / O Ports | Input: HDMI, DVI-D, SDI, and serial remote interface (LAN) Output: DVI-D, SDI, and DC | | | | | | | | | | | | |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <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 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.59.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; 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; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p> |



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AOCG Memo No. 175-2023 p-5

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|---|--|
| <p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3002.12.10 MFN - 1% ad valorem</p> | <p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-258</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">09 June 2023</p> |
|---|--|

4 | DESCRIPTION OF GOOD

“THYMOGLOBULINE® (RABBIT ANTI-HUMAN THYMOCYTE IMMUNOGLOBULIN)”

Based on the product leaflet, description of manufacturing process and process controls, and product label submitted, subject article is a 5-mg rabbit anti-human thymocyte immunoglobulin (Thymoglobuline) in the form of a creamy-white powder concentrate. Thymoglobuline is a selective immunosuppressive agent acting on T lymphocytes. It is produced from rabbit serum obtained by immunization of rabbits with a suspension of human thymocytes. Packed in boxes containing Type 1 glass vials with a chlorobutyl stopper, subject article is indicated for the immunosuppression in transplantation (prophylaxis and treatment of graft rejection); prophylaxis of acute and chronic graft versus host disease (GvHD), after haematopoietic stem cell transplantation; and treatment of steroid-resistant GvHD and aplastic anemia. It is to be reconstituted with 5-mL water for injection to produce 25 mg/5 mL solution to be administered through intravenous injection.

5 | REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antisera are obtained from the blood of humans or of animals which are immune or have been immunised against diseases or ailments, whether these are caused by pathogenic bacteria and viruses, toxins or allergic phenomena, etc. Antisera are used against diphtheria, dysentery, gangrene, meningitis, pneumonia, tetanus, staphylococcal or streptococcal infections, snake bite, vegetable poisoning, allergic diseases, etc. Antisera are also used for diagnostic purposes, including in vitro tests. Specific immunoglobulins are purified preparations of antisera.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.12.10, 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

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.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

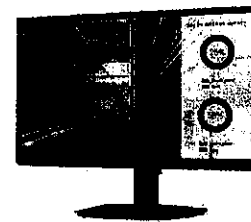
| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero RCEP - Zero | | 23-260 |
| | | 3 | DATE ISSUED |
| | | | 09 June 2023 |

4 DESCRIPTION OF GOOD

"DELL 22 MONITOR, MODEL: E2223HN"

Based on the brochure and technical specifications submitted, subject article is a light-emitting diode (LED) display monitor designed for connection to an automatic data processing machine. Provided with VESA mount interface, subject article has the following specifications:

| | |
|---------------------------------------|------------------------------|
| Diagonal Viewing Size | 21.45 inches |
| Panel Resolution | 1920 x 1080 at 60 Hz |
| Pixel Pitch | 0.249 mm x 0.241 mm |
| Electrical Requirement | 100 to 240 VAC / 50 or 60 Hz |
| Connectivity | VGA and HDMI |
| Dimension (with stand) (HxWxD) | 384.17 x 504.2 x 171.0 mm |
| Weight (panel only) | 2.26 kg |



5 REASONS FOR CLASSIFICATION

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); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.

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; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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.



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 8528.52.00.100 MFN - Zero ACFTA - Zero RCEP - Zero | | 23-261 |
| | | 3 | DATE ISSUED |
| | | | 09 June 2023 |

4 DESCRIPTION OF GOOD

"DELL 27 MONITOR, MODEL: P2722H"

Based on the brochure and technical specifications submitted, subject article is a light-emitting diode (LED) display monitor designed for connection to an automatic data processing machine. Provided with VESA mount interface, subject article has the following specifications:

| | |
|---------------------------------------|---------------------------------|
| Diagonal Viewing Size | 27 inches |
| Panel Resolution | 1920 x 1080 at 60 Hz |
| Pixel Pitch | 0.3114 mm x 0.3114 mm |
| Electrical Requirement | 100 to 240 VAC / 50 or 60 Hz |
| Connectivity | HDMI, DisplayPort, VGA, and USB |
| Dimension (with stand) (HxWxD) | 534.15 x 609.90 x 190.10 mm |
| Weight (panel only) | 4.38 kg |



5 REASONS FOR CLASSIFICATION

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); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.

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; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

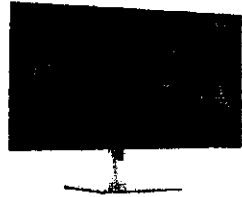
Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



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 8528.52.00.100 MFN - Zero ACFTA - Zero RCEP - Zero | | 23-262 |
| | | 3 | DATE ISSUED |
| | | | 09 June 2023 |

| | | | | | | | | | | | | | | | |
|---------------------------------------|---|------------------------------|-------------|-------------------------|----------------------|--------------------|-------------------------|-------------------------------|------------------------------|---------------------|--|---------------------------------------|--------------------------------------|----------------------------|---------|
| 4 | DESCRIPTION OF GOOD | | | | | | | | | | | | | | |
| | "DELL 32 MONITOR, MODEL: U3223QE" | | | | | | | | | | | | | | |
| | <p>Based on the brochure and technical specifications submitted, subject article is a light-emitting diode (LED) display monitor designed for connection to an automatic data processing machine. Capable of daisy chain connection and provided with VESA mount interface, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Diagonal Viewing Size</td> <td>31.5 inches</td> </tr> <tr> <td>Panel Resolution</td> <td>3840 x 2160 at 60 Hz</td> </tr> <tr> <td>Pixel Pitch</td> <td>0.18159 mm x 0.18159 mm</td> </tr> <tr> <td>Electrical Requirement</td> <td>100 to 240 VAC / 50 or 60 Hz</td> </tr> <tr> <td>Connectivity</td> <td>DP, HDMI, USB, Analog 2.0 audio line-out, and RJ45</td> </tr> <tr> <td>Dimension (with stand) (HxWxD)</td> <td>469.34 ~ 618.77 x 712.61 x 233.17 mm</td> </tr> <tr> <td>Weight (panel only)</td> <td>5.65 kg</td> </tr> </table>  | Diagonal Viewing Size | 31.5 inches | Panel Resolution | 3840 x 2160 at 60 Hz | Pixel Pitch | 0.18159 mm x 0.18159 mm | Electrical Requirement | 100 to 240 VAC / 50 or 60 Hz | Connectivity | DP, HDMI, USB, Analog 2.0 audio line-out, and RJ45 | Dimension (with stand) (HxWxD) | 469.34 ~ 618.77 x 712.61 x 233.17 mm | Weight (panel only) | 5.65 kg |
| Diagonal Viewing Size | 31.5 inches | | | | | | | | | | | | | | |
| Panel Resolution | 3840 x 2160 at 60 Hz | | | | | | | | | | | | | | |
| Pixel Pitch | 0.18159 mm x 0.18159 mm | | | | | | | | | | | | | | |
| Electrical Requirement | 100 to 240 VAC / 50 or 60 Hz | | | | | | | | | | | | | | |
| Connectivity | DP, HDMI, USB, Analog 2.0 audio line-out, and RJ45 | | | | | | | | | | | | | | |
| Dimension (with stand) (HxWxD) | 469.34 ~ 618.77 x 712.61 x 233.17 mm | | | | | | | | | | | | | | |
| Weight (panel only) | 5.65 kg | | | | | | | | | | | | | | |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <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); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.</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; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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> MARILOU P. MENDOZA Chairperson</p> <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.</p> |



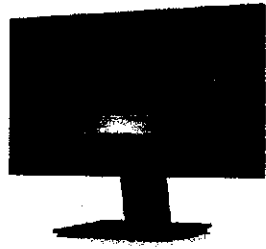
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

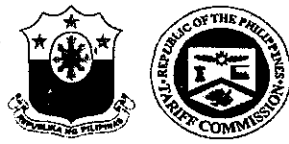
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|---|--|---|---------------------|
| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero RCEP - Zero | | 23-263 |
| | | 3 | DATE ISSUED |
| | | | 09 June 2023 |

| | | | | | | | | | | | | | | | |
|--------------------------------|---|-----------------------|-------------|------------------|---------------------|-------------|-------------------|------------------------|------------------------------|--------------|---------------------|--------------------------------|--------------------------|---------------------|---------|
| 4 | DESCRIPTION OF GOOD | | | | | | | | | | | | | | |
| | "DELL 19 MONITOR, MODEL: E1920H" | | | | | | | | | | | | | | |
| | Based on the brochure and technical specifications submitted, subject article is a light-emitting diode (LED) display monitor designed for connection to an automatic data processing machine. Provided with VESA mount interface, subject article has the following specifications: | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diagonal Viewing Size</td> <td>18.5 inches</td> </tr> <tr> <td>Panel Resolution</td> <td>1366 x 768 at 60 Hz</td> </tr> <tr> <td>Pixel Pitch</td> <td>0.30 mm x 0.30 mm</td> </tr> <tr> <td>Electrical Requirement</td> <td>100 to 240 VAC / 50 or 60 Hz</td> </tr> <tr> <td>Connectivity</td> <td>VGA and DisplayPort</td> </tr> <tr> <td>Dimension (with stand) (HxWxD)</td> <td>359.6 x 445.4 x 171.0 mm</td> </tr> <tr> <td>Weight (panel only)</td> <td>2.19 kg</td> </tr> </table> | Diagonal Viewing Size | 18.5 inches | Panel Resolution | 1366 x 768 at 60 Hz | Pixel Pitch | 0.30 mm x 0.30 mm | Electrical Requirement | 100 to 240 VAC / 50 or 60 Hz | Connectivity | VGA and DisplayPort | Dimension (with stand) (HxWxD) | 359.6 x 445.4 x 171.0 mm | Weight (panel only) | 2.19 kg |
| Diagonal Viewing Size | 18.5 inches | | | | | | | | | | | | | | |
| Panel Resolution | 1366 x 768 at 60 Hz | | | | | | | | | | | | | | |
| Pixel Pitch | 0.30 mm x 0.30 mm | | | | | | | | | | | | | | |
| Electrical Requirement | 100 to 240 VAC / 50 or 60 Hz | | | | | | | | | | | | | | |
| Connectivity | VGA and DisplayPort | | | | | | | | | | | | | | |
| Dimension (with stand) (HxWxD) | 359.6 x 445.4 x 171.0 mm | | | | | | | | | | | | | | |
| Weight (panel only) | 2.19 kg | | | | | | | | | | | | | | |
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| 5 | REASONS FOR CLASSIFICATION |
| | <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); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.</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; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA 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)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero RCEP - Zero | | 23-265 |
| | | 3 | DATE ISSUED |
| | | | 09 June 2023 |

4 DESCRIPTION OF GOOD

"DELL 24 MONITOR, MODEL: P2422H"

Based on the brochure and technical specifications submitted, subject article is a light-emitting diode (LED) display monitor designed for connection to an automatic data processing machine. Provided with VESA mount interface, subject article has the following specifications:

| | |
|---------------------------------------|---------------------------------|
| Diagonal Viewing Size | 23.8 inches |
| Panel Resolution | 1920 x 1080 at 60 Hz |
| Pixel Pitch | 0.2745 mm x 0.2745 mm |
| Electrical Requirement | 100 to 240 VAC / 50 or 60 Hz |
| Connectivity | HDMI, DisplayPort, VGA, and USB |
| Dimension (with stand) (HxWxD) | 496.11 x 537.80 x 179.57 mm |
| Weight (panel only) | 3.39 kg |



5 REASONS FOR CLASSIFICATION

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); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.

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; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter..

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.

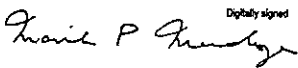


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

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| 1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero RCEP - Zero | 2 TCC (AR) NO. |
| | 23-266 |
| | 3 DATE ISSUED |
| 09 June 2023 | |

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|---|---------------------------------|-----------------------|-------------|------------------|----------------------|-------------|-----------------------|------------------------|------------------------------|--------------|---------------------------------|--------------------------------|-----------------------------|---------------------|---------|
| 4 | DESCRIPTION OF GOOD | | | | | | | | | | | | | | |
| "DELL 22 MONITOR, MODEL: P2222H" Based on the brochure and technical specifications submitted, subject article is a light-emitting diode (LED) display monitor designed for connection to an automatic data processing machine. Provided with VESA mount interface, subject article has the following specifications: | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Diagonal Viewing Size</td> <td>21.5 inches</td> </tr> <tr> <td>Panel Resolution</td> <td>1920 x 1080 at 60 Hz</td> </tr> <tr> <td>Pixel Pitch</td> <td>0.2480 mm x 0.2480 mm</td> </tr> <tr> <td>Electrical Requirement</td> <td>100 to 240 VAC / 50 or 60 Hz</td> </tr> <tr> <td>Connectivity</td> <td>HDMI, DisplayPort, VGA, and USB</td> </tr> <tr> <td>Dimension (with stand) (HxWxD)</td> <td>481.99 x 487.26 x 179.57 mm</td> </tr> <tr> <td>Weight (panel only)</td> <td>2.82 kg</td> </tr> </table> | | Diagonal Viewing Size | 21.5 inches | Panel Resolution | 1920 x 1080 at 60 Hz | Pixel Pitch | 0.2480 mm x 0.2480 mm | Electrical Requirement | 100 to 240 VAC / 50 or 60 Hz | Connectivity | HDMI, DisplayPort, VGA, and USB | Dimension (with stand) (HxWxD) | 481.99 x 487.26 x 179.57 mm | Weight (panel only) | 2.82 kg |
| Diagonal Viewing Size | 21.5 inches | | | | | | | | | | | | | | |
| Panel Resolution | 1920 x 1080 at 60 Hz | | | | | | | | | | | | | | |
| Pixel Pitch | 0.2480 mm x 0.2480 mm | | | | | | | | | | | | | | |
| Electrical Requirement | 100 to 240 VAC / 50 or 60 Hz | | | | | | | | | | | | | | |
| Connectivity | HDMI, DisplayPort, VGA, and USB | | | | | | | | | | | | | | |
| Dimension (with stand) (HxWxD) | 481.99 x 487.26 x 179.57 mm | | | | | | | | | | | | | | |
| Weight (panel only) | 2.82 kg | | | | | | | | | | | | | | |
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| 5 | REASONS FOR CLASSIFICATION |
| <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); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.</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; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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  MARILOU P. MENDOZA 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)

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| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero | | 23-336 |
| | | 3 | DATE ISSUED |
| | | | 09 June 2023 |

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| 4 | DESCRIPTION OF GOOD |
| | “LEE KUM KEE HONEY GARLIC MARINADE” |
| | <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a marinade in the form of a dark-brown semi-viscous sauce. It is made of sugar, brown sugar, water, honey, soy sauce, tomato paste, yeast extract, onion, salt, modified corn starch, dehydrated garlic, acidity regulator, stabilizer, and flavour enhancers. Packed in 60-g sachets, subject article is ideal for cooking spareribs, chicken wings or other meats.</p> |
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| 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; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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>MARILOU P. MENDOZA Chairperson</p> |
| | <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.</p> |