



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

OCG Memo No. 177-2023

## 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, Jr.  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 15 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 13 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-207	"SONY LMD-X550MD LCD MONITOR"	8528.59.10	✓MFN – 15% ad valorem ✓PJEPA – Zero* ✓AJCEPA – Zero* ✓RCEP – Zero*
23-245	"FD&C YELLOW 6 (CI FOOD YELLOW 3 OR SUNSET YELLOW FCF)"	3204.19.00	✓MFN – 1% ad valorem ✓AIFTA – Zero*
23-249	"POPSOCKETS POPGRIP POPPUCK"	9503.00.99	✓MFN – 10% ad valorem ✓ACFTA – Zero* ✓RCEP – Zero*
23-300	"PS10-A PALO SANTO CONES"	3307.41.90	✓MFN – 7% ad valorem
23-325	"FERTEAL ADVANCE ONE STEP FERTILITY (LH) TEST DEVICE"	3822.19.00	✓MFN – 1% ad valorem ✓AIFTA – Zero*
23-327	"PETROTHENE GA1810T"	3901.40.00	✓MFN – 3% 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. *177-2023 p.2*

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-328	"PETROTHENE GA1832"	3901.40.00	MFN – 3% ad valorem
23-337	"LEE KUM KEE SOUP BASE FOR SATAY HOT POT"	2104.10.99	MFN – 15% 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**



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AOCG Memo No. 177-2023 P.3

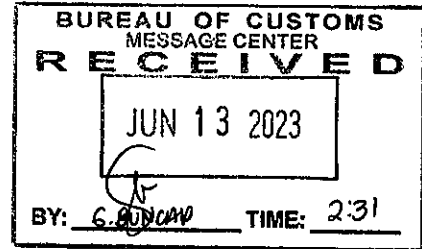
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-045

13 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 a PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-207, 23-245, 23-249, 23-300, 23-325, 23-327, 23-328, and 23-337, issued by this Commission on 13 June 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*Marilou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**

Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

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

**RECEIVED** #3438

BY: *Amn*  
DATE & TIME: 06-14-23 9:20

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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 8528.59.10 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero		23-207
		<b>3</b>	<b>DATE ISSUED</b>
			13 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>"SONY LMD-X550MD LCD MONITOR"</b>												
	<p>Based on the brochure submitted, subject article is a 4K display monitor used for viewing two-dimensional (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:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"><b>Diagonal screen size (inch)</b></td> <td>54 ¾</td> </tr> <tr> <td><b>Panel Resolution (pixel)</b></td> <td>3,840 x 2,160</td> </tr> <tr> <td><b>Dimension (WxHxD) (mm)</b></td> <td>1,264.6 x 771.5 x 85.5 (slimmest D 33.9 mm)</td> </tr> <tr> <td><b>Product weight (approximate) (kg)</b></td> <td>35.2</td> </tr> <tr> <td><b>Electrical requirement</b></td> <td>100 - 240 V, 50 - 60 Hz, 3.2 - 1.3 A</td> </tr> <tr> <td><b>I / O Ports</b></td> <td>                     Input: HDMI, DVI-D, SDI, serial remote interface (LAN), and DC                      Output: DVI-D, SDI, and DC                 </td> </tr> </table>	<b>Diagonal screen size (inch)</b>	54 ¾	<b>Panel Resolution (pixel)</b>	3,840 x 2,160	<b>Dimension (WxHxD) (mm)</b>	1,264.6 x 771.5 x 85.5 (slimmest D 33.9 mm)	<b>Product weight (approximate) (kg)</b>	35.2	<b>Electrical requirement</b>	100 - 240 V, 50 - 60 Hz, 3.2 - 1.3 A	<b>I / O Ports</b>	Input: HDMI, DVI-D, SDI, serial remote interface (LAN), and DC Output: DVI-D, SDI, and DC
<b>Diagonal screen size (inch)</b>	54 ¾												
<b>Panel Resolution (pixel)</b>	3,840 x 2,160												
<b>Dimension (WxHxD) (mm)</b>	1,264.6 x 771.5 x 85.5 (slimmest D 33.9 mm)												
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<b>Electrical requirement</b>	100 - 240 V, 50 - 60 Hz, 3.2 - 1.3 A												
<b>I / O Ports</b>	Input: HDMI, DVI-D, SDI, serial remote interface (LAN), and DC Output: DVI-D, SDI, and DC												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3204.19.00 MFN - 1% ad valorem AIFTA - Zero		23-245
		<b>3</b>	<b>DATE ISSUED</b>
			13 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"FD&amp;C YELLOW 6 (CI FOOD YELLOW 3 or SUNSET YELLOW FCF)"</b>
	<p>Based on the product brochure, material safety data sheet, certificate of analysis, packaging statement, and photograph of the packaging submitted, subject article is a water-soluble, synthetic organic food colouring chemically known as disodium 2-hydroxy-1-(4-sulfonatophenylazo)naphthalene-6-sulfonate. It is in the form of a dark orange free-flowing blendable powder or granules, free from lumps or visible impurities, with a mild salty taste. Packed in 25-kg high-density polyethylene (HDPE) drums, subject article is used for food, beverage, confectionery, and pharmaceutical applications, among others.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 32.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, synthetic organic colouring matter, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies, <i>inter alia</i>, to unmixed synthetic organic colouring matter (whether or not chemically defined compounds) and synthetic organic colouring matter diluted with substances which have no dyeing properties (e.g., anhydrous sodium sulphate, sodium chloride, dextrin, starch) to decrease or standardise their colouring power. The addition of small quantities of surface-active products to encourage penetration and fixation of the dye does not affect the classification of colouring matter. Colouring matter of these descriptions is usually in the form of powder, crystals, pastes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3204.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, 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>

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

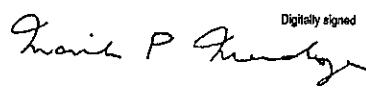
TARIFF COMMISSION

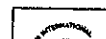
**ADVANCE RULING ON TARIFF CLASSIFICATION**

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>
	AHTN 9503.00.99 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		23-249
		<b>3</b>	<b>DATE ISSUED</b>
			13 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"POPSOCKETS POPGRIP POPPUCK"</b>
	<p>Based on the technical specifications, material composition, and sample submitted, subject article is a magnetic fidget toy. It consists of two pucks (disks made of hard plastic and magnet), the magnetic bowl (holds the pucks and is made of plastic and magnet) with leash/strap, and the steel ring (for attaching the toy to a thing or device). Subject article is designed to be played using the thumb and fingers of one hand by flicking, stacking, and flipping the pucks. Having a length of 28.22 mm and width of 7.95 mm, subject article is packed in a polyethylene terephthalate (PET) plastic with paper board backing.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 95.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other toys. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other toys. This group covers toys intended essentially for the amusement of persons (children or adults).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9503.00.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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 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 3307.41.90 MFN - 7% ad valorem		23-300
		<b>3</b>	<b>DATE ISSUED</b>
			13 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"PS10-A PALO SANTO CONES"</b>
	<p>Based on the technical information, video, and sample submitted, subject articles are brown agglomerated cones made from the sawdust of Palo Santo trees (an aromatic wood of genus <i>Bursera</i>) and vegetable glue from Muyuyo fruit (<i>Cordia Lutea</i>). These are mixed into a dough, formed manually into cones with dimensions of 9 mm x 18 mm x 45 to 50 mm (tip diameter x base diameter x height), and dried before packing. Packed in boxes containing 3,000 cones (approximately 7.5 kg to 9 kg), subject articles are used as incense for religious ceremonies and space cleansing.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that subject to Note 1 to Section VI, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.</p> <p>Heading 33.07 of the AHTN 2022 covers, among others, prepared room deodorisers, whether or not perfumed or having disinfectant properties. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations for perfuming rooms and odoriferous preparations used during religious rites. They usually operate by evaporation or burning, e.g., "Agarbatti", and may be put up as liquids, powders, cones, impregnated papers, etc. Certain of these preparations may be used for masking an odour.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 3307.41.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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  <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>
	<p><b>AHTN 3822.19.00</b>  <b>MFN - 1% ad valorem</b>  <b>AFTA - Zero</b></p>		<b>23-325</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>13 June 2023</b>

**4 DESCRIPTION OF GOOD**

**“FERTEAL ADVANCE ONE STEP FERTILITY (LH) TEST DEVICE”**

Based on the product insert and photographs of the actual product submitted, subject article is a rapid chromatographic immunoassay for the qualitative detection of luteinizing hormone (LH) in human urine as an aid for the early detection of ovulation. Subject article is available in boxes containing five individually-packed test devices with sample droppers, and with instructions for use. The test is performed by dispensing 2-3 drops of urine into the specimen well “S” using the sample dropper and within 5-10 minutes, results are interpreted following the provided instructions for use.



**5 REASONS FOR CLASSIFICATION**

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that diagnostic reagents are used in the evaluation of physical, biophysical or biochemical processes and states in animals and humans; their function is based upon a measurable or observable change in the biological or chemical substances constituting the reagent.

Furthermore, reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.





2	TCC (AR) NO.
23-325	

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A1".

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>
	AHTN 3901.40.00 MFN - 3% ad valorem		23-327
		<b>3</b>	<b>DATE ISSUED</b>
			13 June 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PETROTHENE GA1810T”</b>
	<p>Based on the product composition, technical and safety data sheets, and manufacturing process flowchart submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-hexene, with slip and anti-block additives. It is in the form of translucent to white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of food and heavy-duty packaging; agriculture, lamination, liner, and shrink films; and retail carryout bags, among others.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><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   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 3901.40.00 MFN - 3% ad valorem</p>	<table border="1"> <tr> <td data-bbox="997 392 1053 470"><b>2</b></td> <td data-bbox="1053 392 1339 470"><b>TCC (AR) NO.</b> 23-328</td> </tr> <tr> <td data-bbox="997 470 1053 600"><b>3</b></td> <td data-bbox="1053 470 1339 600"><b>DATE ISSUED</b> 13 June 2023</td> </tr> </table>	<b>2</b>	<b>TCC (AR) NO.</b> 23-328	<b>3</b>	<b>DATE ISSUED</b> 13 June 2023
<b>2</b>	<b>TCC (AR) NO.</b> 23-328				
<b>3</b>	<b>DATE ISSUED</b> 13 June 2023				

<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“PETROTHENE GA1832”</b></p> <p>Based on the product composition, technical and safety data sheets, and manufacturing process flowchart submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 90% ethylene and more than 10% 1-hexene. It is in the form of translucent to white pellets, with a melt flow index of 3.2 g/10 minutes at 190°C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of cast stretch films for pallet utilization.</p>
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<b>5   REASONS FOR CLASSIFICATION</b>  <p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> Digitally signed</p> <p style="text-align: center;"><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>
	<b>AHTN 2104.10.99</b> <b>MFN - 15% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-337</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>13 June 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“LEE KUM KEE SOUP BASE FOR SATAY HOT POT”</b></p> <p>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 golden to dark-brown, coarse and gritty, viscous paste. It is made from water, soy sauce, peanut paste, soybean oil, salt, flavour enhancers, sugar, dried shrimps, yeast extract, coconut cream powder, spices, shallots, chilli pepper powder, dehydrated garlic, turmeric powder, onion powder, and modified corn starch. Packed in 75-g sachets, subject article is to be dissolved in a 1.5-L of boiling water to make a soup base for satay 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; 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>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><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>

