



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY




AOCG Memo No. 194-2023

## MEMORANDUM

MASTER COPY  
*fm*

**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 :** 07 July 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 04 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-187	"BYD T3"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
23-209	"FOLGERS® CLASSIC DECAF (DECAFFEINATED GROUND COFFEE)"	IN-QUOTA 0901.22.20.100	MFN – 40% ad valorem
		OUT-QUOTA 0901.22.20.200	MFN – 40% ad valorem
23-210	"FOLGERS® CLASSIC ROAST GROUND COFFEE"	IN-QUOTA 0901.21.20.100	MFN – 40% ad valorem
		OUT-QUOTA 0901.21.20.200	MFN – 40% ad valorem
23-269	"LEE KUM KEE CHIU CHOW STYLE CHILI OIL"	2103.90.29	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-324	"SA.MI FRUTTA BRINED CHERRIES PITTED WITH STEM"	0812.10.00	MFN – 3% ad valorem

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

For information, guidance and strict compliance.  
CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

1737811596

TCOC Ref. No. 23-054

04 July 2023



**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila

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

RECEIVED #4123

BY: *Anna 9:20*

DATE & TIME: 07-06-23

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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-187, 23-209, 23-210, 23-269, and 23-324, issued by this Commission on 04 July 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,

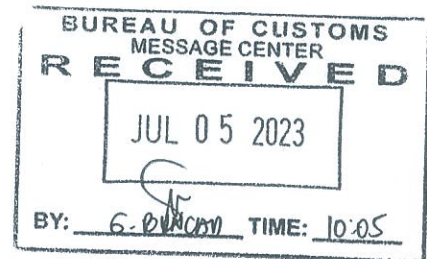
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

*7/4  
5:00*



*Ann  
7.4.23  
9:20*





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 8704.60.29.900</b> <b>MFN - Zero</b> <b>ACFTA - 5% ad valorem</b> <b>RCEP - 30% ad valorem</b>		<b>23-187</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>04 July 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>"BYD T3"</b>												
	<p>Based on the technical specifications submitted, subject article is a completely built-up (CBU) logistics van. It uses a 100-kW electric motor (AC permanent magnet synchronous motor) as the sole means of propulsion. Intended for the general transport of goods, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td><b>Battery type</b></td> <td>BYD Ni-Co-Mn (NCM)</td> </tr> <tr> <td><b>Battery capacity (kWh)</b></td> <td>50.3</td> </tr> <tr> <td><b>Overall dimension (LxWxH) (mm)</b></td> <td>4,460 x 1,720 x 1,875</td> </tr> <tr> <td><b>Gross weight (kg)</b></td> <td>2,720</td> </tr> <tr> <td><b>Cargo volume (L)</b></td> <td>3,800</td> </tr> <tr> <td><b>Seating capacity</b></td> <td>2</td> </tr> </table>	<b>Battery type</b>	BYD Ni-Co-Mn (NCM)	<b>Battery capacity (kWh)</b>	50.3	<b>Overall dimension (LxWxH) (mm)</b>	4,460 x 1,720 x 1,875	<b>Gross weight (kg)</b>	2,720	<b>Cargo volume (L)</b>	3,800	<b>Seating capacity</b>	2
<b>Battery type</b>	BYD Ni-Co-Mn (NCM)												
<b>Battery capacity (kWh)</b>	50.3												
<b>Overall dimension (LxWxH) (mm)</b>	4,460 x 1,720 x 1,875												
<b>Gross weight (kg)</b>	2,720												
<b>Cargo volume (L)</b>	3,800												
<b>Seating capacity</b>	2												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, among others.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.29.900, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, 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;"> <b>FOR THE COMMISSION</b>  <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**

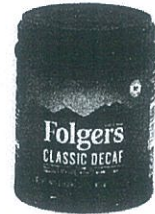
Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>		2	<b>TCC (AR) NO.</b>
				23-209
	<u>In-Quota</u>	<u>Out-Quota</u>	3	<b>DATE ISSUED</b>
AHTN	0901.22.20.100	0901.22.20.200		04 July 2023
MFN	40% ad valorem	40% ad valorem		

**4 DESCRIPTION OF GOOD**

**“FOLGERS® CLASSIC DECAF (DECAFFEINATED GROUND COFFEE)”**

Based on the product specifications, ingredients declaration, manufacturing flowchart, product label, and photograph of the product submitted, subject article is a 100% decaffeinated roasted ground coffee in the form of a dark-brown powder. It is produced by soaking green coffee beans in boiled water to remove the caffeine, and then remixing the coffee essences with the coffee beans before drying. The decaffeinated coffee beans are then roasted, cooled, de-stoned, stabilized, and ground before packing. Packed in 9.06-oz plastic canisters, subject article is to be brewed before consumption.



**5 REASONS FOR CLASSIFICATION**

Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2022 subheadings 0901.22.20.100 and 0901.22.20.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% 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	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>		2	<b>TCC (AR) NO.</b>
				23-210
	<u>In-Quota</u>	<u>Out-Quota</u>	3	<b>DATE ISSUED</b>
AHTN	0901.21.20.100	0901.21.20.200		04 July 2023
MFN	40% ad valorem	40% ad valorem		

**4 DESCRIPTION OF GOOD**

**"FOLGERS® CLASSIC ROAST GROUND COFFEE"**

Based on the product specifications, ingredients declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a 100% roasted ground coffee in the form of a dark-brown powder. It is produced by roasting green coffee beans, followed by cooling, de-stoning, stabilizing, grinding, and packing. Packed in 9.6-oz and 33.7-oz polyethylene terephthalate (PET) canisters, subject article is to be brewed before consumption.



**5 REASONS FOR CLASSIFICATION**

Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 40% 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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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 2103.90.29 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero	<b>2</b>	TCC (AR) NO. 23-269
	<b>3</b>	DATE ISSUED 04 July 2023

<b>4</b>	<p><b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“LEE KUM KEE CHIU CHOW STYLE CHILI OIL”</b></p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is a chili preparation in golden brown oil made from soybean oil, water, dehydrated garlic, dried chili peppers, salted chili peppers, soy sauce, salt, sesame oil, sugar, and flavour enhancers. Packed in 85-g and 205-g glass bottles, subject article is used as a condiment to add flavour to stir-fried dishes and noodles, among others.</p> <div style="text-align: right;">  </div>
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<b>5</b>	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. 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.). Mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.29, 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) Agreement 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>
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 0812.10.00 MFN - 3% ad valorem</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-324</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">04 July 2023</p>
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**4 | DESCRIPTION OF GOOD**

**“SA.MI FRUTTA BRINED CHERRIES PITTED WITH STEM”**

Based on the product specifications, production process flowchart, product label, and photograph of the packaging submitted, subject articles are round to slightly oval, yellow, brined pitted cherries with stems. These are preserved in sulfur dioxide solution (which contains 3,750 ppm - 4,250 ppm of sulfur dioxide and is produced by the reaction of water, sodium metabisulphite, calcium chlorite, and citric acid). Packed in 220-kg (±5%) (net weight) recycled plastic barrels, subject articles are leached in running water to reduce the sulfur dioxide content to an acceptable level before being used as a raw material in the manufacture of prepared or preserved cherries.

**5 | REASONS FOR CLASSIFICATION**

Heading 08.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies to fruit and nuts (whether or not blanched or scalded) which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state. Such products are used mainly in the food industry (manufacture of jam, preparation of candied fruits, etc.). The products most commonly presented in this state are cherries, strawberries, oranges, citrons, apricots and greengages. They are usually packed in casks, trays or open-lath type containers.

In view thereof, subject articles are classified under AHTN 2022 subheading 0812.10.00, 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.