



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM


INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 206-2023
MEMORANDUM

MASTER COPY
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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 : 18 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 06 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-256	"SYMRISE ROASTED CHICKEN FLAVOR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-329	"FLAVOR GRAPES BAROSSA"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-353	"PORK MEAL"	2309.90.20	MFN - Zero

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-356	"FEIDI Q2, MODEL: FD5033XXYBEV"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
23-374	"DXN® COCOAPINE CAKE"	1905.90.40	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-381	"DXN® COFFEEPINE CAKE"	1905.90.40	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY



BOC-09-41908

AOCG Memo No. 2006-2023 p.3

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

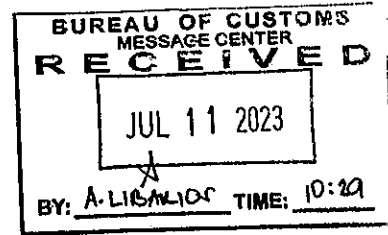
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TCOC Ref. No. 23-055

06 July 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-256, 23-329, 23-353, 23-356, 23-374, and 23-381, issued by this Commission on 06 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

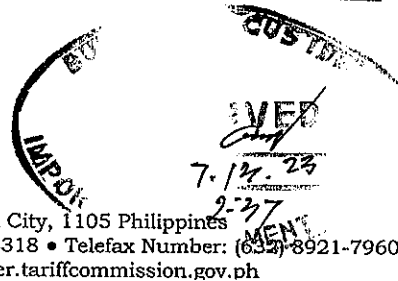
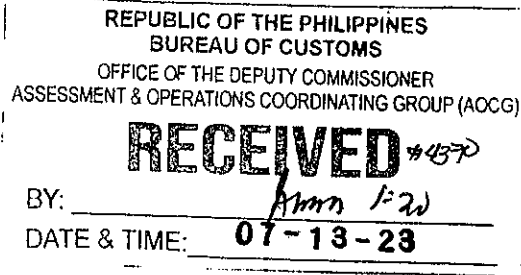
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





MASTER COPY

hmb

AOCG Memo No. 206 - 2023 p- 4

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 <p style="text-align: center;">AHTN 3302.10.30</p> <table border="0"> <tr> <td>MFN - 1% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 1% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		2	TCC (AR) NO.
MFN - 1% ad valorem	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
			23-256										
		3	DATE ISSUED										
			06 July 2023										

4	DESCRIPTION OF GOOD <p style="text-align: center;">“SYMRISE ROASTED CHICKEN FLAVOR”</p> <p>Based on the technical data sheet, ingredients list, production process flowchart, and photograph of the packaging submitted, subject article is a mixture in the form of a beige to yellow powder with dark particles. It is composed of natural flavouring substances, nature-identical flavouring substances, smoke flavourings, maltodextrin, salt, disodium inosinate, and gum arabic, among others. Packed in 25-kg carton boxes, subject article is used in the manufacture of pasta sauces and other special formulation products in the food industry.</p>
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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 and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>
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Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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 3302.10.10		23-329
	MFN - 1% ad valorem		
	AANZFTA - Zero		
	AHKFTA - Zero	3	DATE ISSUED
	AJCEPA - Zero		06 July 2023
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	“FLAVOR GRAPES BAROSSA”
	<p>Based on the ingredient and product data sheets, Certificate of Product Registration from the Food and Drug Administration (FDA), production process flowchart, safety data sheet, photograph of the packaging, and sample submitted, subject article is a flavouring preparation composed of ethyl alcohol, natural flavourings, and nature-identical flavourings. It is in the form of a pale yellow to pale amber liquid. Packed in 20-kg jerricans, subject article is used as a flavouring in the manufacture of red wines.</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, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



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2	TCC (AR) NO.
23-329	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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.



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 2309.90.20 MFN - Zero		23-353
		3	DATE ISSUED
			06 July 2023

4 | DESCRIPTION OF GOOD

“PORK MEAL”

Based on the technical information, safety data sheet, product label, manufacturing process flowchart, and certificate of analysis submitted, subject article is a processed animal protein stabilized with antioxidant. It is in the form of a fine powder with a characteristic jerky odour, produced by cooking porcine by-products such as offal, fat, and bones, followed by mechanical degreasing, grinding, and sieving. Packed in 900-kg to 2,000-kg polypropylene (PP) bags and 10-MT (minimum weight) bulk containers, subject article contains 45% (minimum) crude protein and is to be mixed with pet food (up to 93%) as a source of highly digestible protein and energy.

5 | REASONS FOR CLASSIFICATION

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.

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.

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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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 8704.60.29.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		23-356 ✓	
		3	DATE ISSUED
		06 July 2023	

4	DESCRIPTION OF GOOD												
"FEIDI Q2, MODEL: FD5033XXYBEV"													
<p>Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU) cargo van equipped with an electric motor as the sole means of propulsion. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Battery type</td> <td>Lithium iron phosphate</td> </tr> <tr> <td>Rated / Maximum Power (kW)</td> <td>30/60</td> </tr> <tr> <td>Maximum torque (N-m)</td> <td>220</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>4,450 x 1,640 x 1,970</td> </tr> <tr> <td>Gross vehicle weight (kg)</td> <td>2,640</td> </tr> <tr> <td>Seating capacity</td> <td>2 persons, including the driver</td> </tr> </table> 		Battery type	Lithium iron phosphate	Rated / Maximum Power (kW)	30/60	Maximum torque (N-m)	220	Overall dimension (LxWxH) (mm)	4,450 x 1,640 x 1,970	Gross vehicle weight (kg)	2,640	Seating capacity	2 persons, including the driver
Battery type	Lithium iron phosphate												
Rated / Maximum Power (kW)	30/60												
Maximum torque (N-m)	220												
Overall dimension (LxWxH) (mm)	4,450 x 1,640 x 1,970												
Gross vehicle weight (kg)	2,640												
Seating capacity	2 persons, including the driver												

5	REASONS FOR CLASSIFICATION
<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, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans.</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;">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>	





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 1905.90.40		23-374
	MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			06 July 2023

4	DESCRIPTION OF GOOD
	“DXN® COCOAPINE CAKE”
	<p>Based on the product ingredient declaration, finished good specifications, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a baked pastry consisting of a cocoa-flavoured crust with a pineapple jam filling. It is made from pineapple jam, wheat flour, unsalted butter (milk), egg, icing sugar, cocozhi powder, full cream milk powder, cocoa powder, salt, Ganoderma extract, and potassium sorbate. Subject article is packed in boxes containing 10 pieces of 45-g pastries, individually wrapped in aluminium foil pouches.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes pastries and cakes, containing ingredients such as flour, starches, butter or other fats, sugar, milk, cream, eggs, cocoa, chocolate, coffee, honey, fruit, liqueurs, brandy, albumen, cheese, meat, fish, flavourings, yeast or other leavening agents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.40, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



AOCG Memo No. 206 - 2023 7-11

2	TCC (AR) NO.
23-374	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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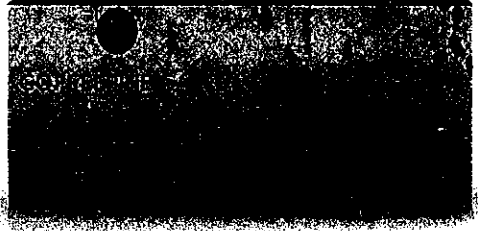
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.40		23-381 ✓
	MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			06 July 2023

4	DESCRIPTION OF GOOD
	“DXN® COFFEEPINE CAKE”
	<p>Based on the product ingredient declaration, finished good specifications, product information sheet, manufacturing process flowchart, and product label submitted, subject article is a baked pastry consisting of a crumbly and buttery coffee-flavoured crust with a dark-yellow pineapple jam filling. It is made from pineapple jam, wheat flour, unsalted butter (milk), egg, icing sugar, full cream milk powder, and coffee powder, among others. Subject article is packed in boxes containing 10 pieces of 45-g pastries, individually wrapped in aluminium foil pouches.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes pastries and cakes, containing ingredients such as flour, starches, butter or other fats, sugar, milk, cream, eggs, cocoa, chocolate, coffee, honey, fruit, liqueurs, brandy, albumen, cheese, meat, fish, flavourings, yeast or other leavening agents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.40, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-381	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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

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