



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 207-2023  
**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 :** 19 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 12 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-378	"DXN® MULTIPURPOSE SEASONING"	2103.90.29	<del>MFN – 7% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – 7% ad valorem</del> <del>RCEP – Zero*</del>
23-385	"DXN® GEGEN PLUS POWDER"	2106.90.72	<del>MFN – 7% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – 7% ad valorem*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 209-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-415	"VITAMIN B <sub>2</sub> "	3003.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-418	"UNITED MAXICOB 60% CORN COB"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-419	"UNITED GROWIMAX 98%"	2906.13.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-442	"DXN TOOTHBRUSH, MODEL: ADULTS – M1059"	9603.21.00	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-449	"DXN® ORANGE CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-450	"DXN® SWEET POTATO CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 207-2023 p.3

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-451	"DXN® PUMPKIN CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-452	"DXN® CARROT CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-453	"DXN® KEMILI CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-455	"DXN® PAPAYA CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% 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. 207-2023 p-4

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-457	"DXN® OKRA CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-459	"DXN® BITTER BEAN CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
23-460	"DXN® CUCUMBER CANDY WITH HONEY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*

\*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. 207-2023 p.5

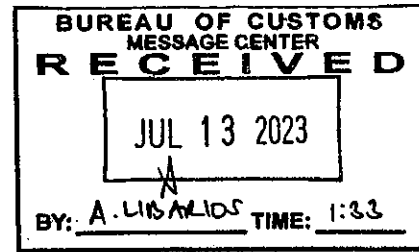
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

1756321566

TCOC Ref. No. 23-058

12 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 a PDF copies of 15 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-378, 23-385, 23-415, 23-418, 23-419, 23-442, 23-449, 23-450, 23-451, 23-452, 23-453, 23-455, 23-457, 23-459, and 23-460, issued by this Commission on 12 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,

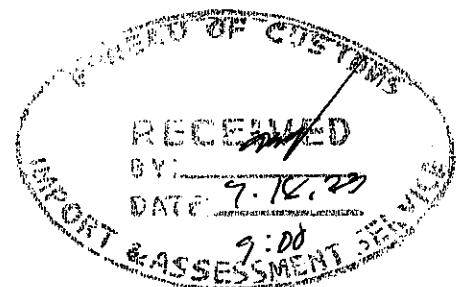
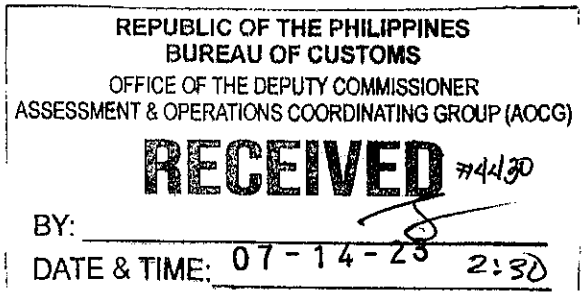
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

7/18  
3:00





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AOCG Memo No. 207-2023 p. 6

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.
<p style="text-align: center;"><b>AHTN 2103.90.29</b></p> <p>MFN - 7% ad valorem                      ATIGA - Zero  AANZFTA - Zero                              ACFTA - Zero  AHKFTA - Zero                                AIFTA - Zero  AJCEPA - Zero                                AKFTA - 7% ad valorem  RCEP - Zero</p>		23-378	3
		DATE ISSUED	
		12 July 2023	
4	DESCRIPTION OF GOOD		
<p style="text-align: center;"><b>“DXN® MULTIPURPOSE SEASONING”</b></p> <p>Based on the ingredients declaration, finished good specifications, product information sheet, manufacturing process flowchart, product label, and sample submitted, subject article is a mixed seasoning composed of mango ginger, galangal, garlic, ginger, and black pepper. It is in the form of a yellowish-brown powder with a predominantly garlicky taste. Packed in 120-g plastic bottles, subject article is used for marinating and as a flavouring in dishes such as soups, tom yam, noodles, mixed vegetables, and fried rice.</p> 			
5	REASONS FOR CLASSIFICATION		
<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 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 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	<b>TCC (AR) NO.</b>
23-378	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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)	7	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

*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.*



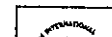
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**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> AHTN 2106.90.72	<b>2</b>	<b>TCC (AR) NO.</b> 23-385 ✓
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>  12 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>  "DXN® GEGEN PLUS POWDER"  Based on the product information sheet, product specifications, product label, and product ingredient declaration submitted, subject article is a food supplement in the form of a light-brown powder containing <i>Pueraria lobata</i> (kudzu), <i>Paeonia lactiflora</i> (Chinese peony), <i>Spatholobus suberectus</i> (Milletia Dielsiana), and <i>Cinnamomum cassia</i> (Chinese cassia). Packed in 30-g bottles, 2-g of subject article is to be dissolved in 100-mL of warm water before consumption, for the maintenance of general health.
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>  Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i> , preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).  In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:





2	TCC (AR) NO.
23-385	

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)	7	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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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-415
		<b>3</b>	<b>DATE ISSUED</b>
			12 July 2023

**4 DESCRIPTION OF GOOD**

**“VITAMIN B<sub>2</sub>”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is a vitamin supplement composed of Vitamin B<sub>2</sub> (Riboflavin) and edible starch in the form of a yellow to brown powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums and cartons, subject article is to be added to finished feeds of cattle, swine, poultry, horses, dogs, cats, fish, rabbits, minks and other fur-bearing animals, at a rate of 40 to 600 grams per ton of feed, for the prevention of Vitamin B<sub>2</sub> deficiency in animals.

**5 REASONS FOR CLASSIFICATION**

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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.

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</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-418
		<b>3</b>	<b>DATE ISSUED</b>
			12 July 2023

**4 DESCRIPTION OF GOOD**

**“UNITED MAXICOB 60% CORN COB”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is a feed premix composed of choline chloride and corn cob (carrier) in the form of a yellow to brown free-flowing powder. Packed in 10-kg, 15-kg, 20-kg and 25-kg bags, subject article is to be added to animal feeds at a rate of 375 to 1,000 grams per ton of feed.

**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 this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making the complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

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; 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.

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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AOCG Memo No.

207-2023 p.12

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>
<p style="text-align: center;">AHTN 2906.13.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<p style="text-align: center;">23-419</p>
	<p>3   <b>DATE ISSUED</b></p> <p style="text-align: center;">12 July 2023</p>

4 | **DESCRIPTION OF GOOD**

**"UNITED GROWIMAX 98%"**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, product specifications, and photograph of the packaging submitted, subject article is pure inositol (C<sub>6</sub>H<sub>12</sub>O<sub>6</sub>) in the form of an odourless white crystalline powder. Packed in 10-kg, 15-kg, 20-kg or 25-kg drums, subject article is to be added to livestock, fowl, or aquaculture feeds, generally at a rate of two grams per ton of feed, to facilitate rapid and healthy animal growth.

5 | **REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.06 of AHTN 2022 covers cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. These include inositols which are constituents of body tissue. There are nine isomeric forms of inositol. White crystals. Widely distributed in plants and animals.

In view thereof, subject article is classified under AHTN 2022 subheading 2906.13.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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.

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>												
<p style="text-align: center;"><b>AHTN 9603.21.00</b></p> <table border="0"> <tr> <td><b>MFN - 10% ad valorem</b></td> <td><b>ATIGA - Zero</b></td> </tr> <tr> <td><b>AANZFTA - Zero</b></td> <td><b>ACFTA - Zero</b></td> </tr> <tr> <td><b>AHKFTA - 4% ad valorem</b></td> <td><b>AIFTA - Zero</b></td> </tr> <tr> <td><b>AJCEPA - Zero</b></td> <td><b>AKFTA - Zero</b></td> </tr> <tr> <td><b>RCEP - Zero</b></td> <td></td> </tr> </table>	<b>MFN - 10% ad valorem</b>	<b>ATIGA - Zero</b>	<b>AANZFTA - Zero</b>	<b>ACFTA - Zero</b>	<b>AHKFTA - 4% ad valorem</b>	<b>AIFTA - Zero</b>	<b>AJCEPA - Zero</b>	<b>AKFTA - Zero</b>	<b>RCEP - Zero</b>		<p style="text-align: center;"><b>23-442</b></p> <tr> <td data-bbox="1101 594 1507 636">3   <b>DATE ISSUED</b></td> </tr> <tr> <td data-bbox="1101 636 1507 852" style="text-align: center;"><b>12 July 2023</b></td> </tr>	3   <b>DATE ISSUED</b>	<b>12 July 2023</b>
<b>MFN - 10% ad valorem</b>	<b>ATIGA - Zero</b>												
<b>AANZFTA - Zero</b>	<b>ACFTA - Zero</b>												
<b>AHKFTA - 4% ad valorem</b>	<b>AIFTA - Zero</b>												
<b>AJCEPA - Zero</b>	<b>AKFTA - Zero</b>												
<b>RCEP - Zero</b>													
3   <b>DATE ISSUED</b>													
<b>12 July 2023</b>													

4   <b>DESCRIPTION OF GOOD</b>
<p style="text-align: center;"><b>“DXN TOOTHBRUSH, MODEL: ADULTS - M1059”</b></p> <p>Based on the product information sheet, product label, and photograph of the product submitted, subject article is a toothbrush consisting of a rounded brush head with medium tapered nylon bristles and a tongue cleaner at the back, and a nonskid polypropylene (PP) plastic handle. It has a length of 190 mm and weight of 16.3 g. Designed for use by adults and/or children above three years of age, subject article is available in various colours.</p> 

5   <b>REASONS FOR CLASSIFICATION</b>
<p>Heading 96.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes tooth brushes, including dental-plate brushes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9603.21.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable preferential rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

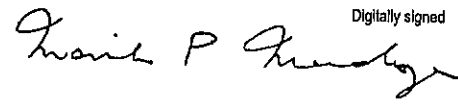


2	TCC (AR) NO.
23-442	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (% ad valorem)</i>	<i>Proof of Origin</i>
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)	4	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

*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.*

AOCG Memo No. 209-2023 p. 15



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

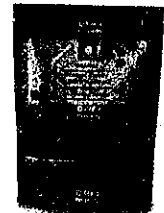
Pursuant to Section 1100 of RA 10863 (CMTA)

<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 1704.90.99</b>		<b>23-449</b>
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
			<b>12 July 2023</b>

**4 DESCRIPTION OF GOOD**

**“DXN® ORANGE CANDY WITH HONEY”**

Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round dark-brown, orange-flavoured candy with a bitter-sour taste. It is made from orange (*Citrus sinensis*) powder, honey, and virgin coconut oil. Subject article is available in 250-g resealable pouches.



**5 REASONS FOR CLASSIFICATION**

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, *inter alia*, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, 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:



<b>2</b>	<b>TCC (AR) NO.</b>
<b>23-449</b>	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	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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REPUBLIC OF THE PHILIPPINES

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ADVANCE RULING ON TARIFF CLASSIFICATION

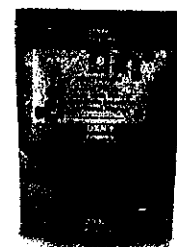
Pursuant to Section 1100 of RA 10863 (CMTA)

<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 1704.90.99</b>		23-450
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
			12 July 2023

**4 DESCRIPTION OF GOOD**

**“DXN® SWEET POTATO CANDY WITH HONEY”**

Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round yellow candy with a sweet taste. It is made from sweet potato (*Ipomoea batatas*) powder, honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.



**5 REASONS FOR CLASSIFICATION**

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, *inter alia*, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, 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:



2	TCC (AR) NO.
23-450	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

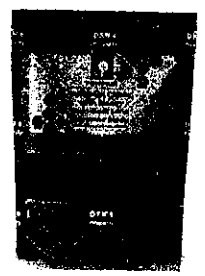
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
 Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1704.90.99</b>		<b>23-451</b>
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
			<b>12 July 2023</b>

**4 DESCRIPTION OF GOOD**

**“DXN® PUMPKIN CANDY WITH HONEY”**

Based on the finished goods specification, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round brown to dark-brown candy with a sweet-sour taste. It is made from pumpkin (*Cucurbita maxima*) powder, honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.



**5 REASONS FOR CLASSIFICATION**

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, *inter alia*, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, 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:



2	TCC (AR) NO.
23-451	

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)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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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)

<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 1704.90.99</b>		<b>23-452</b>
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		<b>DATE ISSUED</b>
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem		<b>12 July 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DXN® CARROT CANDY WITH HONEY”</b>
	<p>Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round dark-orange candy with a sweet-sour taste. It is made from carrot (<i>Daucus carota</i>) powder, honey, and virgin coconut oil. Subject article is available in 250-g resealable pouches.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, <i>inter alia</i>, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, 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. 207-2023 p. 22

2	TCC (AR) NO.
23-452	

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)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	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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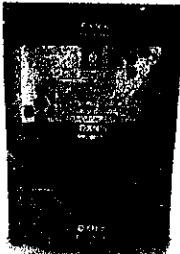
REPUBLIC OF THE PHILIPPINES

## 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.
<p style="text-align: center;"><b>AHTN 1704.90.99</b></p> <p>MFN - 15% ad valorem      ATIGA - Zero  AANZFTA - Zero              ACFTA - Zero  AHKFTA - 6% ad valorem    AIFTA - 11.25% ad valorem  AJCEPA - Zero                AKFTA - 5% ad valorem  RCEP - 15% ad valorem</p>		23-453	3
		DATE ISSUED	
		12 July 2023	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“DXN® KEMILI CANDY WITH HONEY”</b></p> <p>Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round brown candy with a sweet taste. It is made from kemili (<i>Coleus tuberosus</i>) powder, honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.</p> 	

5	REASONS FOR CLASSIFICATION
<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, <i>inter alia</i>, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, 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.
23-453	

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)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

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Chairperson

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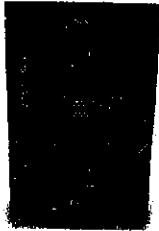
REPUBLIC OF THE PHILIPPINES

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.
<p style="text-align: center;"><b>AHTN 1704.90.99</b></p> <p>MFN - 15% ad valorem      ATIGA - Zero                  AANZFTA - Zero              ACFTA - Zero                  AHKFTA - 6% ad valorem    AIFTA - 11.25% ad valorem                  AJCEPA - Zero                AKFTA - 5% ad valorem                  RCEP - 15% ad valorem</p>	23-455
	3   DATE ISSUED
12 July 2023	

4   DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“DXN® PAPAYA CANDY WITH HONEY”</b></p> <p>Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round brown candy with a sweet-sour taste. It is made from papaya (<i>Carica papaya</i>) powder, honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.</p> 

5   REASONS FOR CLASSIFICATION
<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, <i>inter alia</i>, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, 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>



AOCC Memo No. 207-2023 p. 26

2	TCC (AR) NO.
	23-455

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)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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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**

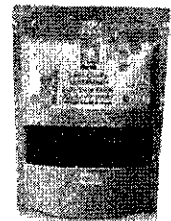
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 1704.90.99</b></p> <p><b>MFN - 15% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>            <b>ACFTA - Zero</b>  <b>AHKFTA - 6% ad valorem</b>   <b>AIFTA - 11.25% ad valorem</b>  <b>AJCEPA - Zero</b>                <b>AKFTA - 5% ad valorem</b>  <b>RCEP - 15% ad valorem</b></p>			<b>23-457</b>
		<b>3</b>	<b>DATE ISSUED</b>
		<b>12 July 2023</b>	

**4**    **DESCRIPTION OF GOOD**

**“DXN® OKRA CANDY WITH HONEY”**

Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, product label, photograph of the product, and sample submitted, subject article is a ready-to-eat round light-brown to dark-brown candy with a bitter-sweet taste. It is made from okra (*Abelmoschus esculentus*) powder, honey, and virgin coconut oil. Subject article is available in 250-g resealable pouches.



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

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, *inter alia*, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, 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:



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)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	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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TARIFF COMMISSION

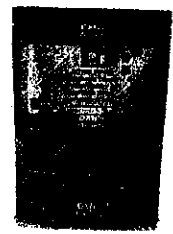
ADVANCE RULING ON TARIFF CLASSIFICATION  
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;"><b>AHTN 1704.90.99</b></p> <p>MFN - 15% ad valorem      ATIGA - Zero                  AANZFTA - Zero              ACFTA - Zero                  AHKFTA - 6% ad valorem    AIFTA - 11.25% ad valorem                  AJCEPA - Zero                AKFTA - 5% ad valorem                  RCEP - 15% ad valorem</p>		3	DATE ISSUED
		<p>23-459</p> <p>12 July 2023</p>	

4 DESCRIPTION OF GOOD

**“DXN® BITTER BEAN CANDY WITH HONEY”**

Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, product label, photograph of the product, and sample submitted, subject article is a ready-to-eat round dark-brown candy with a bitter-sweet taste. It is made from bitter bean (*Parkia speciosa*) powder, honey, and virgin coconut oil. Subject article is available in 250-g resealable pouches.



5 REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, *inter alia*, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, 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:



AOCG Memo No. 207-2023 p. 30

2	TCC (AR) NO.
	23-459

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)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	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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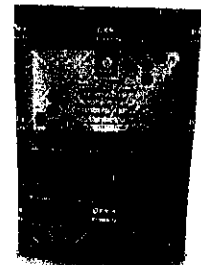
ADVANCE RULING ON TARIFF CLASSIFICATION  
Pursuant to Section 1100 of RA 10863 (CMTA)

<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 1704.90.99</b>		<b>23-460</b>
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem		
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
			<b>12 July 2023</b>

**4 DESCRIPTION OF GOOD**

**“DXN® CUCUMBER CANDY WITH HONEY”**

Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round dark-brown to black candy with a sweet-sour taste. It is made from cucumber (*Cucumis sativus*) powder, honey, and virgin coconut oil. Subject article is packed in 250-g resealable pouches.



**5 REASONS FOR CLASSIFICATION**

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, *inter alia*, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, 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:



2	TCC (AR) NO.
23-460	

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)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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FOR THE COMMISSION

*MariLou P. Mendoza*  
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