



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 215-2023

## MEMORANDUM

MASTER COPY  
*pmr*

**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 :** 28 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 21 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-102	"NON-TEMPERED GLASS"	7005.29.20	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 15% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem PH-EFTA FTA (CHE/LIE) - Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – 7% ad valorem*

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-103	"TEMPERED GLASS"	7007.19.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – Zero*
23-290	"CONDURA COMBI TWO DOOR CHILLER FREEZER, MODEL: CHC320MNI"	8418.10.39	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-360	"SKINTACT® ECG ELECTRODES"	9018.11.00	MFN - Zero
23-361	"UNITED ZINKO 8000"	2817.00.10	MFN – 5% ad valorem
23-372	"ENRADIN® F-80"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-373	"ENRADIN® F-40"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-390	"CHLORTETRACYCLINE HYDROCHLORIDE 15%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-417	"UNITED UNICOSIL 50%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-420	"UNITED UNIFERIN 93%"	2917.19.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-430	"UNITED MS 9800 98%"	2833.29.90	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-431	"UNITED SSEL 9800"	2842.90.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-432	"UNITED UNICALMIN 98%"	2918.11.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – 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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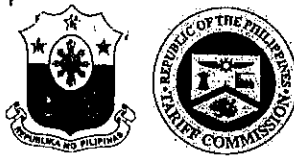
TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-434	"UNITED NCMDMAX 9900"	2936.29.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-435	"UNITED SB 9000"	2836.30.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-436	"UNITED UNICORVIT 97.5%"	2936.27.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-438	"UNITED KROZYMAX PD 95%"	2941.10.11	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-439	"UNITED EXCEDRIN 98%"	2924.29.30	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-440	"UNITED VB1 MAX 9800"	2936.22.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-470	"NISSAN KICKS E-POWER"	8703.80.98	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – 30% ad valorem AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 215 - 2023 p. 4



MASTER COPY



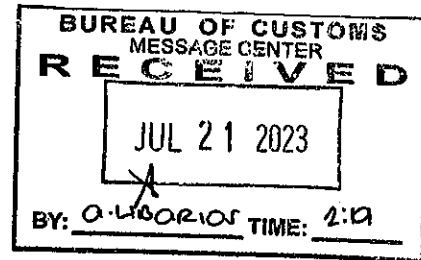
BOC-09-42221

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-060

21 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 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-102, 23-103, 23-290, 23-360, 23-361, 23-372, 23-373, 23-390, 23-417, 23-420, 23-430, 23-431, 23-432, 23-434, 23-435, 23-436, 23-438, 23-439, 23-440 and 23-470, issued by this Commission on 21 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,

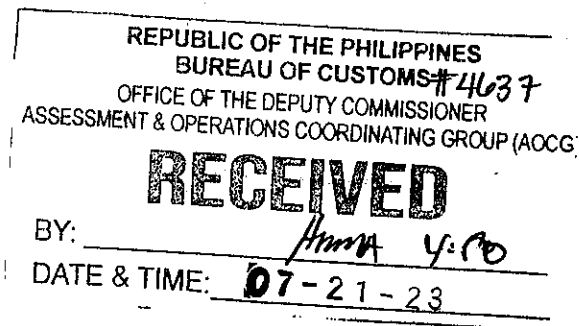
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

7/25  
3:50





AOCG Memo No. 215-2023 p.5

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 7005.29.20</b>		<b>23-102</b>
	MFN - 10% ad valorem AANZFTA - 12% ad valorem AHKFTA - 10% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - 7% ad valorem		<b>3</b>
	ATIGA - Zero ACFTA - 15% ad valorem AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem PH-EFTA FTA (ISL) - Zero PJEPA - Zero		<b>DATE ISSUED</b>
			<b>21 July 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>						
	<b>“NON-TEMPERED GLASS”</b>						
	<p>Based on the technical specifications, brochures, and other technical information submitted, subject article is a pre-cut sheet of float glass which has not undergone tempering. Intended to be further processed for installation/incorporation in machines and equipment, such as scanners, printers, commercial refrigerators, freezers, and chillers, subject article is available in the following sizes:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Length (mm)</th> <th style="text-align: center;">Width (mm)</th> <th style="text-align: center;">Thickness (mm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">248 to 1,440</td> <td style="text-align: center;">27.9 to 522</td> <td style="text-align: center;">3</td> </tr> </tbody> </table>	Length (mm)	Width (mm)	Thickness (mm)	248 to 1,440	27.9 to 522	3
Length (mm)	Width (mm)	Thickness (mm)					
248 to 1,440	27.9 to 522	3					

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 70.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers float glass in sheets. Its raw materials are melted in a furnace. The molten glass leaves the furnace and is fed on to a float bath of molten metal. On the float bath, the glass acquires the flatness of a liquid pool and later retains the smooth finish of liquid surfaces. Before it reaches the end of the bath, it is cooled to a temperature at which it is hard enough to be passed over rollers without being marked or distorted. From the float bath the glass moves through an annealing lehr, at the end of which it is cooled and can be cut. This glass is not surface ground or polished: it is perfectly flat as a result of the manufacturing process.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7005.29.20, with a Most Favoured Nation (MFN) rate of duty of 10% 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>



*mm*

AOCG Memo No. 25-2023 p. 6

2	TCC (AR) NO.
23-102	

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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	15	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	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
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	7	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 7007.19.90</b></p> <p>MFN - 10% ad valorem                      ATIGA - Zero  AANZFTA - Zero                                ACFTA - Zero  AHKFTA - Zero                                  AIFTA - Zero  AJCEPA - Zero                                  AKFTA - Zero  PH-EFTA FTA (CHE/LIE) - Zero            PH-EFTA FTA (ISL) - Zero  PH-EFTA FTA (NOR) - Zero                PJEPA - Zero  RCEP - Zero</p>	23-103
	3   <b>DATE ISSUED</b>
21 July 2023	
4   <b>DESCRIPTION OF GOOD</b>	
<p style="text-align: center;"><b>“TEMPERED GLASS”</b></p> <p>Based on the technical specifications, brochures, and other technical information submitted, subject article is a tempered glass designed for installation/incorporation in machines and equipment, such as refrigerators, freezers, beverage coolers, and toasters. It is imported in sizes as specified by the user/customer.</p>	
5   <b>REASONS FOR CLASSIFICATION</b>	
<p>Heading 70.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers safety glass, consisting of toughened (tempered) or laminated glass. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers toughened (tempered) glass. This is, among others, glass obtained by reheating pieces of glass until they are soft but not soft enough to lose their shape. The glass is then cooled rapidly by appropriate processes (thermal-toughened glass). This glass cannot be worked after manufacture because of the internal stresses set up by the processing and is therefore always produced in the shapes and sizes required before tempering.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7007.19.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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.
23-103	

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
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
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 8418.10.39 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-290
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<p><b>"CONDURA COMBI TWO DOOR CHILLER FREEZER, MODEL: CHC320MNI"</b></p> <p>Based on the technical specifications submitted, subject article is an inverter-type combined refrigerator-freezer equipped with two evaporators for independently cooling the chiller and freezer compartments, which have separate external doors. It is intended for the commercial display and storage of beverages and other chilled products. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Total gross volume</td> <td style="text-align: center;">311 L</td> </tr> <tr> <td>Total net volume</td> <td style="text-align: center;">278 L</td> </tr> <tr> <td>Freezer temperature range (max)</td> <td style="text-align: center;">-12°C</td> </tr> <tr> <td>Refrigerator temperature range</td> <td style="text-align: center;">2°C to 5°C</td> </tr> </table>	Total gross volume	311 L	Total net volume	278 L	Freezer temperature range (max)	-12°C	Refrigerator temperature range	2°C to 5°C
Total gross volume	311 L								
Total net volume	278 L								
Freezer temperature range (max)	-12°C								
Refrigerator temperature range	2°C to 5°C								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8418.10.39, 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.</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> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9018.11.00 MFN - Zero		23-360
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

**4 DESCRIPTION OF GOOD**

**“SKINTACT® ECG ELECTRODES”**

Based on the catalog and technical specifications submitted, subject articles are single-use, electrocardiograph (ECG) electrodes (conductive pads) designed for use with ECG machines. These generally consist of a stainless steel or carbon stud, label, backing, acrylate adhesive, sensor, polyurethane sponge, liquid gel/solid adhesive gel, and a release liner. During the ECG test, subject articles are placed on the chest area of the patient where they pick up electrical signals from the heart, which are monitored and recorded by the ECG machine and for interpretation by a medical professional. Subject articles are packed in pouches or in boxes.

**5 REASONS FOR CLASSIFICATION**

Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc., among others, other electro-medical apparatus. This heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes, other than X ray, etc., apparatus of heading 90.22. This group includes electro diagnostic apparatus, which include, electro cardiographs (apparatus which, by means of currents produced by contractions of the cardiac muscle, record heart movements as electrocardiograms).

Further, subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.

In view thereof, subject articles are classified under AHTN 2022 subheading 9018.11.00, 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.

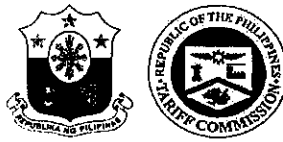
FOR THE COMMISSION

*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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2817.00.10 MFN - 5% ad valorem		23-361
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

**4 DESCRIPTION OF GOOD**

**“UNITED ZINKO 8000”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, and product specifications submitted, subject article is a white to yellowish powder composed of 80% (with water) to 100% zinc oxide. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to swine and poultry feeds at a rate of 5 to 50 g per ton of feed, for the prevention of parakeratosis in swine and for normal growth, enhancement of feather development, and improvement of egg production and hatchability in poultry.

**5 REASONS FOR CLASSIFICATION**

Heading 28.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, zinc oxide. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that zinc oxide (zinc white) (ZnO) is obtained by burning zinc vapour with oxygen from air. The zinc vapour is obtained by vaporising metallic zinc (indirect or French process) or by the reduction of oxidic zinc raw materials like zinc ores (roasted blende, calamine - heading 26.08) with carbon (direct or American process). In these processes, the oxide is collected in bag houses or chambers forming deposits of increasingly pure oxides. In the wet process, zinc is leached from zinc containing raw materials and then precipitated as zinc hydroxide or carbonate. The precipitate is filtered, washed, dried and calcinated to ZnO. Zinc oxide is a fine white powder which turns yellow on heating. It is of amphoteric nature, soluble in acids and alkalis.

In view thereof, subject article is classified under AHTN 2022 subheading 2817.00.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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.

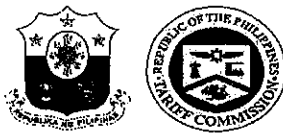
FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-372
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

**4 DESCRIPTION OF GOOD**

**“ENRADIN® F-80”**

Based on the product brochure; chemical, pharmaceutical, and biological documentation; manufacturing process flowchart; and photograph of the packaging submitted, subject article is an antibacterial/anti-infective feed premix powder containing 80 grams of enramycin hydrochloride (active ingredient) per 1,000 grams of feed premix. It is indicated for the prevention of infections caused by *Clostridium perfringens* in poultry. Packed in 20-kg bags, subject article is administered by mixing with feeds at a dosage of 63 to 125 grams per ton of feed, depending on the animals' (broiler chickens, layers, and breeder pullet) condition.

**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 3003.20.00, 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

*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.*





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AOCG Memo No. 215-2023 p. 13

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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	23-373
	3   <b>DATE ISSUED</b>
21 July 2023	

**4 | DESCRIPTION OF GOOD**

**"ENRADIN® F-40"**

Based on the product brochure; chemical, pharmaceutical, and biological documentation; manufacturing process flowchart; and photograph of the packaging submitted, subject article is an antibacterial/anti-infective feed premix powder containing 40 grams of enramycin hydrochloride (active ingredient) per 1,000 grams feed premix. It is indicated for the prevention of infections caused by *Clostridium perfringens* in poultry. Packed in 20-kg bags, subject article is administered by mixing with feeds at a dosage of 63 to 125 grams per ton of feed, depending on the animals' (broiler chickens, layers, and breeder pullets) condition.

**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 3003.20.00, 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

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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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-390
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

**4 DESCRIPTION OF GOOD**

**“CHLORTETRACYCLINE HYDROCHLORIDE 15%”**

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 brown to dark-brown feed-grade antibacterial/anti-infective powder containing 150 g chlortetracycline hydrochloride (as active ingredient) and residue of fermentation (as carrier). It has a bacteriostatic effect against both gram-positive and gram-negative bacteria including *Mycoplasma*, *Chlamydia*, *Rickettsia*, *Tubercle bacillus*, and virus. It is also used for the prevention and treatment of dysentery, enteritis, pneumonia, typhoid, paratyphoid, and cholera, among others, in poultry and livestock. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to animal feeds at different dosages for a period of three to seven days.

**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 3003.20.00, 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**  
 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>
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-417
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

**4 DESCRIPTION OF GOOD**

**“UNITED UNICOSIL 50%”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product label, product specifications, and photograph of the packaging submitted, and on available information on the Web, subject article is a nutrient-enriched feed premix. It is in the form of a white powder composed of choline chloride (an essential dietary amine used to maintain health and accelerate animal growth) and silica (carrier). Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to poultry and swine feeds at a rate of 450 to 700 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

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**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 2917.19.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-420</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 July 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“UNITED UNIFERIN 93%”</b></p> <p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product label, and photograph of the packaging submitted, subject article is pure ferrous fumarate, the iron (II) salt of fumaric acid, which is a dicarboxylic acid. It is in the form of an orange-red or brown-red powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to finished feeds, at a rate of 80 mg per kilogram of feed, for the prevention and treatment of iron deficiency or anemia in poultry. It has the following chemical structure:</p> <div style="text-align: center;"> <math display="block">\text{Fe}^{2+} \left[ \begin{array}{c} \text{O} \\ \parallel \\ \text{C} - \text{CH} = \text{CH} - \text{C} \\ \parallel \quad \quad \quad \parallel \\ \text{O} \quad \quad \quad \text{O} \end{array} \right]</math> </div>

**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 29.17 of the AHTN 2022 covers, among others, polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, acyclic polycarboxylic acids and their esters, salts and derivatives.

In view thereof, subject article is classified under AHTN 2022 subheading 2917.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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**  
 Chairperson

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





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

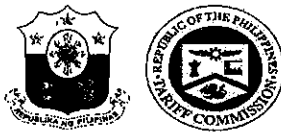
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2833.29.90 MFN - Zero ACFTA - Zero RCEP - Zero		23-430
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“UNITED MS 9800 98%”</b>
	<p>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 feed-grade manganese sulfate monohydrate (MnSO<sub>4</sub>·H<sub>2</sub>O) in the form of a pale pink crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to poultry feeds at a rate of 80 mg per ton of feed for three to five days, for the prevention of manganese deficiency in poultry.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 28 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 chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Furthermore, Note 5 to Chapter 28 states that headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.</p> <p>Heading 28.33 of the AHTN 2022 covers, among others, sulphates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2833.29.90, 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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2842.90.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-431
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNITED SSEL 9800"</b>
	<p>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 feed-grade sodium selenite in the form of a white powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to poultry, cattle, swine, and sheep feeds at a rate of 80 to 200 grams per ton of finished feed, for the treatment of selenium deficiency, and to promote growth and production performance.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 28 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 chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.42 of the AHTN 2022 covers other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes salts of non-metal inorganic acids or peroxyacids not specified elsewhere. Examples of these salts includes the salts of selenium acids: selenides, selenites, selenates. These include sodium selenite, which is used for giving glass a red tint, or for masking its greenish hue.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2842.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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> <i>Marilou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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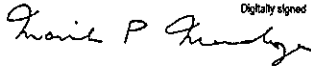
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

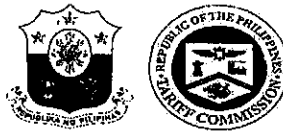
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2918.11.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		23-432
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"UNITED UNICALMIN 98%"</b></p> <p>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 calcium lactate, a calcium salt of lactic acid, in the form of a white powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to poultry feeds at a rate of 200 grams per ton of feed, for three to five days, for the prevention and treatment of calcium lactate deficiency in poultry.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 compounds, whether or not containing impurities.</p> <p>Heading 29.18 of the AHTN 2022 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function (<math>-\text{CH}_2\text{OH}</math>, <math>&gt;\text{CHOH}</math> or <math>\geq\text{COH}</math>) and the acid function (<math>-\text{COOH}</math>). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc. The main alcohol acids include lactic acid (<math>\text{CH}_3\text{CH}(\text{OH})\text{COOH}</math>). Prepared by fermenting glucose or previously inverted cane-sugar with lactic ferment. Very hygroscopic crystalline masses, or a dense, syrupy liquid, colourless or faintly yellow. Used in medicine, for dyeing and for delimiting hides. This heading includes lactic acid whether industrial, commercial or pharmaceutical. The industrial acid ranges from yellow to brown in colour and has a disagreeable, very acid odour. The commercial or pharmaceutical acids usually contain 75 % or more of lactic acid. The main salts are calcium (used in medicine), strontium, magnesium, zinc, antimony, iron and bismuth lactates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2918.11.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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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<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2936.29.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-434
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNITED NCMDMAX 9900"</b>  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 feed-grade niacinamide in the form of a white crystalline powder. It is to be added to animal feeds at a rate of 20 to 35 milligrams per kilogram of feed for swine, at 25 to 60 milligrams per kilogram of feed for poultry, and at 1 to 1.5 grams per kilogram of feed for cattle, for the prevention and treatment of niacin deficiency. Subject article is packed in 10-kg, 15-kg, 20-kg and 25-kg bags, drums, and cartons.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>Heading 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamin PP (also known as nicotinic acid and nicotinamide, or Vitamin B<sub>3</sub>) and derivatives thereof used primarily as vitamins. Vitamin PP is the anti-pellagra vitamin essential for growth, oxidations, cellular respiration, protein and carbohydrate metabolism. It includes nicotinamide (INN) (nicotinic acid amide, niacinamide). Sources, properties and uses as the nicotinic acid. Obtained synthetically. Soluble in water and stable to heat.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.29.00, 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.</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> <i>MariLou P. Mendoza</i> <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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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 2836.30.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-435
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

**4 | DESCRIPTION OF GOOD**

**“UNITED SB 9000”**

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 feed-grade sodium bicarbonate in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to cattle and sheep feeds at a rate of 40 to 120 grams per ton of finished feed for the treatment of metabolic acidosis.

**5 | REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 28 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 chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.36 of the AHTN 2022 covers, among others, carbonates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, carbonates (neutral carbonates, hydrogencarbonates or bicarbonates, basic carbonates) - metal salts of the non-isolated carbonic acid (H<sub>2</sub>CO<sub>3</sub>), whose anhydride (CO<sub>2</sub>) falls in heading 28.11. This group includes sodium hydrogencarbonate (acid carbonate, sodium bicarbonate) (NaHCO<sub>3</sub>). Usually a crystalline powder or white crystals, soluble in water, especially when hot, and liable to deteriorate in a humid atmosphere. Used in medicine (for treating gravel); for manufacturing digestive tablets and aerated beverages; in the preparation of baking powders; in the porcelain industry, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2836.30.00, 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*  
**MARILOU P. MENDOZA**  
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2936.27.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-436
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

**4 DESCRIPTION OF GOOD**

**“UNITED UNICORVIT 97.5%”**

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 coated ascorbic acid in the form of a white or almost white granular powder. It is administered to horses, calves, swine, dogs, cats, rabbit, poultry, and fish by adding to feeds at a rate of 60 to 600 mg per kilogram of animal feed to enhance collagen synthesis (wound healing) and blood clotting. Subject article is to be imported in cartons, bags, and drums with net weights of 10 kg, 15 kg, 20 kg, and 25 kg.

**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 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading may be stabilised for the purposes of preservation or transport, by coating with appropriate substance (e.g., gelatin, waxes or fats), whether or not plasticised, among others, provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

Furthermore, the products of this heading includes Vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. It includes Vitamin C (L- or DL-ascorbic acid (INN)). Ascorbic acid is contained in many foodstuffs of vegetable (fruit and green vegetables, potatoes, etc.) or animal (liver, spleen, adrenal glands, brains, milk, etc.) origin; it can be extracted from lemon juice, green and red peppers, green aniseed leaves, and from residual liquors from the treatment of agave fibres. Nowadays, it is obtained almost exclusively by synthesis. It is a white crystalline powder, fairly stable in dry air, and acts as a strong reducing agent.



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2	TCC (AR) NO.
23-436	

In view thereof, subject article is classified under AHTN 2022 subheading 2936.27.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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**  
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 2941.10.11 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-438
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNITED KROZYMAL PD 95%"</b>
	<p>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 amoxicillin trihydrate in the form of a white to almost-white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg non-sterile drums/containers, subject article is to be added to swine and poultry feeds at a rate of 1 to 2 kg per ton of finished feed for five to seven days, for the treatment of infections caused by gram-positive and gram-negative bacteria in the alimentary, respiratory and urogenital tracts; coli-mastitis; and secondary bacterial infections during the course of viral diseases.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>Heading 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include heterocyclic, e.g., novobiocin, cephalosporins, streptothricin, faropenem (INN), doripenem (INN), monobactams (e.g., aztreonam (INN)).</p> <p>Furthermore, the HS EN to subheading 2941.10 state that this subheading includes, <i>inter alia</i>, ampicillin (INN), amoxicillin (INN) and talampicillin (INN).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2941.10.11, 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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>

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







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 2924.29.30 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-439
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"UNITED EXCEDRIN 98%"</b>
	<p>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 paracetamol (also known as acetaminophen) in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg containers, subject article is to be added to swine feeds at various dosages for the symptomatic relief of fever and pain associated with various inflammations, such as arthritis, bursitis, and myositis. It has a carboxamide structure as follows:</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>Heading 29.24 of the AHTN 2022 covers, among others, carboxamide-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers amide derivatives of carboxylic acids and of carbonic acid (but not amide derivatives of other inorganic acids).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2924.29.30, with a Most Favoured Nation (MFN) rate of duty of 1% 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 Digitally signed <i>MariLou P. Mendoza</i> <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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AOCG Memo No. 215-2023 / 24

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 2936.22.00 MFN - Zero ACFTA - Zero RCEP - Zero</p>	<table border="1"> <tr> <td data-bbox="1039 409 1088 441"><b>2</b></td> <td data-bbox="1096 409 1357 441">TCC (AR) NO.</td> </tr> <tr> <td></td> <td data-bbox="1096 451 1357 483">23-440</td> </tr> <tr> <td data-bbox="1039 493 1088 525"><b>3</b></td> <td data-bbox="1096 493 1357 525">DATE ISSUED</td> </tr> <tr> <td></td> <td data-bbox="1096 535 1357 590">21 July 2023</td> </tr> </table>	<b>2</b>	TCC (AR) NO.		23-440	<b>3</b>	DATE ISSUED		21 July 2023
<b>2</b>	TCC (AR) NO.								
	23-440								
<b>3</b>	DATE ISSUED								
	21 July 2023								

**4 | DESCRIPTION OF GOOD**

**“UNITED VB1 MAX 9800”**

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 thiamine mononitrate (C<sub>12</sub>H<sub>17</sub>N<sub>5</sub>O<sub>4</sub>S) in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons/containers, subject article is to be added to poultry and swine feeds at a rate of 1 to 2 mg per kilogram of finished feed as a feed vitamin supplement to prevent vitamin B<sub>1</sub> (thiamine) deficiency.

**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 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamin B<sub>1</sub> and derivatives thereof used primarily as vitamins. Vitamin B<sub>1</sub> is the anti-neritic vitamin, essential for the prevention of beri-beri. It is important in carbohydrate metabolism. It is used in the treatment of polyneuritis, gastric disturbances and for the maintenance of good appetite. This vitamin is soluble in water and is not very stable to heat. It includes thiamine mononitrate. White crystalline powder, fairly stable.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.22.00, 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*  
**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 8703.80.98</b>		23-470
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - 30% ad valorem		
	ATIGA - Zero ACFTA - 30% ad valorem AIFTA - Zero AKFTA - 5% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“NISSAN KICKS E-POWER”</b>														
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU) front-wheel-drive hybrid electric vehicle. It is fitted with an electric motor which solely drives the wheels and a separate gasoline engine for generating electricity and charging the battery pack, eliminating the need for plug-in charging. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td><b>Electric Motor</b></td> <td>AC Synchronous Motor (EM47)</td> </tr> <tr> <td><b>Battery Type</b></td> <td>Lithium-ion</td> </tr> <tr> <td><b>Engine displacement (cc)</b></td> <td>1,198</td> </tr> <tr> <td><b>Fuel Tank capacity (L)</b></td> <td>41</td> </tr> <tr> <td><b>Overall Dimension (LxWxH) (mm)</b></td> <td>4,300 x 1,760 x 1,615</td> </tr> <tr> <td><b>Curb Weight (kg)</b></td> <td>1,343 - 1,359</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td>5 persons</td> </tr> </table>	<b>Electric Motor</b>	AC Synchronous Motor (EM47)	<b>Battery Type</b>	Lithium-ion	<b>Engine displacement (cc)</b>	1,198	<b>Fuel Tank capacity (L)</b>	41	<b>Overall Dimension (LxWxH) (mm)</b>	4,300 x 1,760 x 1,615	<b>Curb Weight (kg)</b>	1,343 - 1,359	<b>Seating Capacity</b>	5 persons
<b>Electric Motor</b>	AC Synchronous Motor (EM47)														
<b>Battery Type</b>	Lithium-ion														
<b>Engine displacement (cc)</b>	1,198														
<b>Fuel Tank capacity (L)</b>	41														
<b>Overall Dimension (LxWxH) (mm)</b>	4,300 x 1,760 x 1,615														
<b>Curb Weight (kg)</b>	1,343 - 1,359														
<b>Seating Capacity</b>	5 persons														



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p>



2	TCC (AR) NO.
23-470	

In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero 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 (% <i>, ad valorem</i> )	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)	30	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)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	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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