



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 230-2023

MEMORANDUM

MASTER COPY
lumb

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 : 10 August 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 04 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-159	"NIELSEN BLUETOOTH® CURRENT THRESHOLD SENSING ATTACHMENT (BCTSA)"	8517.62.69	MFN - Zero
23-163	"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) NANO PVT2"	8543.70.90	MFN – 1% ad valorem
23-164	"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) STANDARD METER"	8543.70.90	MFN – 1% ad valorem
23-165	"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) LITE METER"	8543.70.90	MFN – 1% ad valorem
23-254	"LEE KUM KEE PREMIUM DARK SOY SAUCE"	2103.10.00	MFN.– 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-255	"LEE KUM KEE PREMIUM SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
23-284	"LEE KUM KEE XO SAUCE"	2103.90.29	MFN – 7% ad valorem ACFTA Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-401	"SERES 5 (4WD) BEV"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem*
23-402	"DERRY ELECTRIC VEHICLE, MODEL: DLP5011XXYBEVD01"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
23-403	"SERES 5 (2WD) BEV"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem*
23-422	"UNITED IVMTN 9500"	2932.20.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-429	"DFSK E5"	8703.60.82	MFN – 30% ad valorem ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
23-458	"DXN® CINNAMON HERBS BAG"	2103.90.29	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 7% ad valorem RCEP – Zero*
23-488	"CYANOCOBALAMIN"	2936.26.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-489	"UNITED UNICALVIT 98%"	2936.24.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-490	"UNITED VKMAX 9850"	2914.69.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-491	"UNITED CALINE PRO"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-493	"UNITED TPMAX 9000"	2941.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-494	"UNITED PHARQUIN 66%"	3824.99.99	MFN – 3% 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

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-508	"FAW BESTUNE, MODEL NO.: CA7007BEVE"	8703.80.99.900	MFN – 30% ad valorem ACFTA – 30% ad valorem RCEP – 30% ad valorem
23-510	"LEE KUM KEE GROUND BEAN SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-511	"LEE KUM KEE SAUCE FOR HONEY GARLIC SPARE RIBS"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
23-534	"DXN® LINGZHI COFFEE PLUS 2-IN-1 WITH GANODERMA EXTRACT (COFFEE PREMIX WITH GANODERMA EXTRACT)"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
		OUT-QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*
23-539	"DXN® MYCOVE G"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

***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
23-544	"DXN® OOTEA LINGZHI COFFEE MIX 3 IN 1"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
		OUT-QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*
23-546	"DXN® OOTEA LINGZHI BLACK COFFEE MIX"	IN-QUOTA 2101.12.99.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
		OUT-QUOTA 2101.12.99.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*
23-566	"THAI KITCHEN® COCONUT MILK UNSWEETENED"	2106.90.93	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 7% ad valorem AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 230-2023 f.5



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



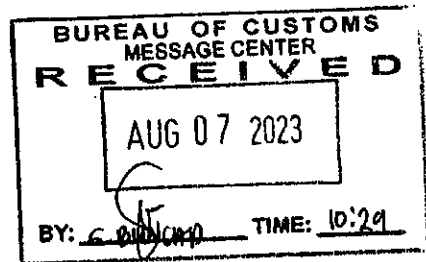
BOC-09-42522

TCOC Ref. No. 23-066

04 August 2023

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

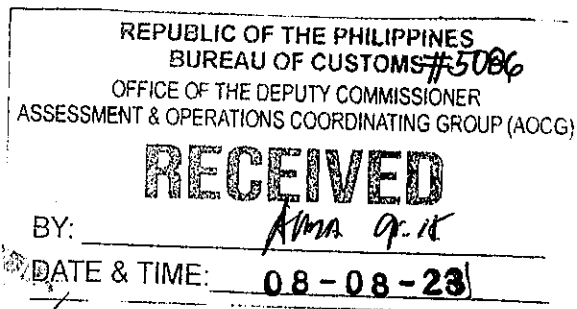
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 27 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-159, 23-163, 23-164, 23-165, 23-254, 23-255, 23-284, 23-401, 23-402, 23-403, 23-422, 23-429, 23-458, 23-488, 23-489, 23-490, 23-491, 23-493, 23-494, 23-508, 23-510, 23-511, 23-534, 23-539, 23-544, 23-546, and 23-566, issued by this Commission on 04 August 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

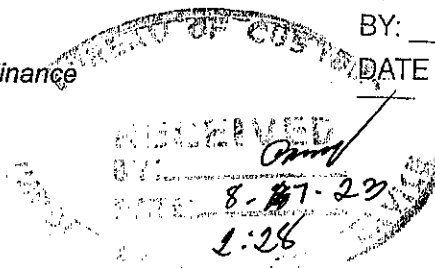
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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AOCG Memo No. 230-2023 p. 6

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 8517.62.69 MFN - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-159</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">04 August 2023</p>
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4 | DESCRIPTION OF GOOD

“NIELSEN BLUETOOTH® CURRENT THRESHOLD SENSING ATTACHMENT (BCTSA)”

Based on the technical information submitted, subject article is an electronic device designed to transmit digital information, via Bluetooth®, to the Nielsen Global Television Audience Measurement (GTAM) Nanometer. It is equipped with a male and female socket, a transformer rated at 110 - 240 V at 10 A, and a Bluetooth® module, with Federal Communications Commission (FCC) Identity Document (ID) 2AA9B05. Subject article is to be connected to a television set via the alternating current (AC) plug. It will detect the presence or absence of current from the electrical power cord (television on/off status) and will then send that information to the Nanometer using Bluetooth® Low Energy (BLE) communication.

5 | REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.69, 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

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. 230-2023 p. 7

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90 MFN - 1% ad valorem		23-163
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD												
	“NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) NANO PVT2”												
	<p>Based on the technical information submitted, subject article is an electronic device that detects, decodes, records, and transmits audio watermark codes and audio matching signatures, interpreted as a viewer's statistical data, used in television (TV) research activity. It enables measurement of audience viewing for TV, cable, over-the-air programming (OTA), satellite, and other streaming services. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Central Processing Unit</td> <td>300 MHz Cortex M7</td> </tr> <tr> <td>Memory</td> <td>384 KB Static Random-Access Memory (SRAM) / 8 MB Flash Memory</td> </tr> <tr> <td>Communication</td> <td>Bluetooth / WiFi</td> </tr> <tr> <td>Operating System</td> <td>SmartX / Quantum Leaps</td> </tr> <tr> <td>Power Source</td> <td>USB power, 5 V DC @ 0.5 A</td> </tr> <tr> <td>Dimension (LxWxH) (inches)</td> <td>6.875 x 4.25 x 1.25</td> </tr> </table>	Central Processing Unit	300 MHz Cortex M7	Memory	384 KB Static Random-Access Memory (SRAM) / 8 MB Flash Memory	Communication	Bluetooth / WiFi	Operating System	SmartX / Quantum Leaps	Power Source	USB power, 5 V DC @ 0.5 A	Dimension (LxWxH) (inches)	6.875 x 4.25 x 1.25
Central Processing Unit	300 MHz Cortex M7												
Memory	384 KB Static Random-Access Memory (SRAM) / 8 MB Flash Memory												
Communication	Bluetooth / WiFi												
Operating System	SmartX / Quantum Leaps												
Power Source	USB power, 5 V DC @ 0.5 A												
Dimension (LxWxH) (inches)	6.875 x 4.25 x 1.25												

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter.</p> <p>Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90 MFN - 1% ad valorem		23-164
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD												
	<p style="text-align: center;">“NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) STANDARD METER”</p> <p>Based on the technical information submitted, subject article is an electronic device that detects, decodes, records, and transmits audio watermark codes and audio matching signatures, interpreted as a viewer's statistical data, used in television (TV) research activity. It enables measurement of audience viewing for TV, cable, over-the-air (OTA) programming, satellite, digital video disc (DVD) players, video games, and other streaming services. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Central Processing Unit</td> <td>1.6 GHz Intel® Chipset</td> </tr> <tr> <td>Memory</td> <td>1 GB Random-Access Memory (RAM) / 1 GB Flash Memory</td> </tr> <tr> <td>Communication</td> <td>Internal: Wireless Mesh Network (WMN), IEEE 802.11 External: Cellular, Plain Old Telephone Service (POTS), broadband</td> </tr> <tr> <td>Operating System</td> <td>Linux 2.6.40.4 or later kernel</td> </tr> <tr> <td>Power Source</td> <td>Direct current (DC) supply, 12 V DC, 3 A, 36 W power pack</td> </tr> <tr> <td>Dimension (cm)</td> <td>17.5 x 10.8 x 3.2</td> </tr> </table>	Central Processing Unit	1.6 GHz Intel® Chipset	Memory	1 GB Random-Access Memory (RAM) / 1 GB Flash Memory	Communication	Internal: Wireless Mesh Network (WMN), IEEE 802.11 External: Cellular, Plain Old Telephone Service (POTS), broadband	Operating System	Linux 2.6.40.4 or later kernel	Power Source	Direct current (DC) supply, 12 V DC, 3 A, 36 W power pack	Dimension (cm)	17.5 x 10.8 x 3.2
Central Processing Unit	1.6 GHz Intel® Chipset												
Memory	1 GB Random-Access Memory (RAM) / 1 GB Flash Memory												
Communication	Internal: Wireless Mesh Network (WMN), IEEE 802.11 External: Cellular, Plain Old Telephone Service (POTS), broadband												
Operating System	Linux 2.6.40.4 or later kernel												
Power Source	Direct current (DC) supply, 12 V DC, 3 A, 36 W power pack												
Dimension (cm)	17.5 x 10.8 x 3.2												

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter.</p> <p>Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90 MFN - 1% ad valorem		23-165
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD**"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) LITE METER"**

Based on the technical information submitted, subject article is an electronic device that detects, decodes, records, and transmits audio watermark codes and audio matching signatures, interpreted as a viewer's statistical data, used in television (TV) research activity. It enables measurement of audience viewing for TV, cable, over-the-air (OTA) programming, satellite, digital video disc (DVD) players, video games, and other streaming services. Subject article has the following specifications:

Central Processing Unit	1.2 GHz Cortex® A8 ARM
Memory	512 MB Random-Access Memory (RAM) / 256 MB Flash Memory
External Communication	Wireless Mesh Network (WMN), cellular, Plain Old Telephone Service (POTS), or broadband
Operating System	Linux 2.6.40.4 or later kernel
Power Source	External alternating current (AC) adapter, 12 V DC, 2.1 A, 25 W
Dimension (cm)	15.2 x 10.2 x 3.8

5 REASONS FOR CLASSIFICATION

Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter.

Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.

In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

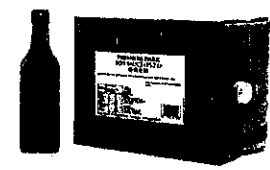
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 2103.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero	23-254
	3 DATE ISSUED
	04 August 2023

4 DESCRIPTION OF GOOD

“LEE KUM KEE PREMIUM DARK SOY SAUCE”

Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a soy sauce. It is in the form of a dark-brown liquid produced by making koji with defatted soybeans and wheat, followed by fermentation, pasteurization, mixing with the other ingredients (salt, caramel color, and sugar), cooking, filtering, and packing. Packed in 500-mL glass bottles and in a 20-kg metallized bag in a carton box, subject article is generally used as a dipping sauce or as a flavouring in various dishes.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) 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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		23-255
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD

"LEE KUM KEE PREMIUM SOY SAUCE"

Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, photographs of the product, and sample submitted, subject article is a soy sauce. It is in the form of a light-brown liquid produced by making koji with soybeans and wheat flour, followed by fermentation, filtration, and pasteurization (to produce raw soy sauce), mixing with the other ingredients (such as sugar, flavour enhancers, and spice extract), cooking, filtering, and packing. Packed in 8-mL sachets; 150-mL, 250-mL, and 500-mL glass bottles; 1-L, 1.75-L, and 2-L plastic bottles; and in 20-kg bag-in-a-box, subject article is generally used as a dipping sauce or as a flavouring for various dishes.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) 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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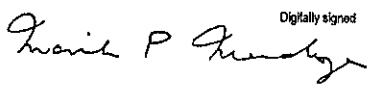
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p>AHTN 2103.90.29 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-284</p> <p>3 DATE ISSUED</p> <p>04 August 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“LEE KUM KEE XO SAUCE”</p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is a golden-brown oil sauce made from soybean oil, dried scallops, dried shrimps, chili peppers, shallots, dehydrated garlic, yeast extract, sugar, shrimp roes, dried chili peppers, salt, and spices. Packed in 220-g glass jars, subject article is used as an all-purpose gourmet condiment.</p> 
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>Digitally signed</i> </p> <p style="text-align: center;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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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.
AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem		23-401	
		3	DATE ISSUED
		04 August 2023	

4	DESCRIPTION OF GOOD
"SERES 5 (4WD) BEV"	
Based on the technical specifications submitted, subject article is a completely built-up (CBU) sports utility vehicle (SUV). It uses two electric motors as the sole means of propulsion. Available in various colours, subject article has the following specifications:	
Motor type	Front: AC induction motor Rear: Permanent magnet synchronous motor
Maximum motor power (kW)	430
Battery type	Lithium iron phosphate (LFP)
Battery capacity (kWh)	80
Overall dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620
Seating capacity	5



5 REASONS FOR CLASSIFICATION

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; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".

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; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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Pursuant to Section 1100 of RA 10863 (CMTA)

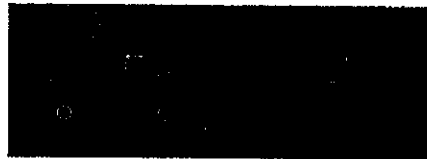
1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.60.29.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		23-402
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD

"DERRY ELECTRIC VEHICLE, MODEL: DLP5011XXYBEVD01"

Based on the technical specifications submitted, subject article is a completely built-up (CBU) van designed for the transport of goods. It uses a 6-kW or 12-kW electric motor (permanent magnet synchronous motor) as the sole means of propulsion. Subject article has the following specifications:

Battery type	Lithium iron phosphate
Battery capacity (kWh)	6 / 9.98
Overall dimension (LxWxH) (mm)	3,300 x 1,080 x 1,700
Gross weight (kg)	945
Loading weight (kg)	265 / 290
Approximate cargo volume (m³)	1.8
Passenger	1



5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, among others.

In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.29.900, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson


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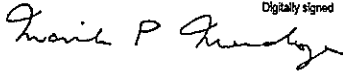


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem		23-403
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD								
	“SERES 5 (2WD) BEV”								
	Based on the technical specifications submitted, subject article is a completely built-up (CBU) sports utility vehicle (SUV). It uses a 220-kW electric motor (permanent magnet synchronous motor) as the sole means of propulsion. Available in various colours, subject article has the following specifications:								
	<table border="1" style="display: inline-table; margin-right: 20px;"> <tr> <td>Battery type</td> <td>Lithium iron phosphate (LFP)</td> </tr> <tr> <td>Battery capacity (kWh)</td> <td>80</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>4,710 x 1,930 x 1,620</td> </tr> <tr> <td>Seating capacity</td> <td>5</td> </tr> </table> 	Battery type	Lithium iron phosphate (LFP)	Battery capacity (kWh)	80	Overall dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620	Seating capacity	5
Battery type	Lithium iron phosphate (LFP)								
Battery capacity (kWh)	80								
Overall dimension (LxWxH) (mm)	4,710 x 1,930 x 1,620								
Seating capacity	5								

5	REASONS FOR CLASSIFICATION
	<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; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>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; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2932.20.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-422
		3	DATE ISSUED
			04 August 2023

4 | DESCRIPTION OF GOOD

“UNITED IVMTN 9500”

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 and on available information on the Web, subject article is pure ivermectin (a macrocyclic lactone) in the form of a white or yellowish-white crystalline powder. Packed in 5-kg pouches or in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to cattle, sheep, and swine feeds at a rate of 0.2 to 0.3 mg per kilogram of animal body weight for seven days, for the treatment of gastrointestinal roundworms and lungworms.

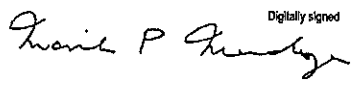
5 | REASONS FOR CLASSIFICATION

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 29.32 of AHTN 2022 covers heterocyclic compounds with oxygen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, lactones. These compounds may be considered as internal esters of carboxylic acids with alcohol or phenol function, formed by elimination of water. The molecules may contain one or more ester functions in a ring. They are known as mono-, di-, trilactones, etc., according to the number of ester functions present.

In view thereof, subject article is classified under AHTN 2022 subheading 2932.20.90, 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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TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.60.82 MFN - 30% ad valorem ACFTA - 5% ad valorem RCEP - 30% ad valorem		23-429
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD												
	<p>"DFSK E5"</p> <p>Based on the brochure, technical specifications, certification on the modes of propulsion from the manufacturer, and test report submitted, subject article is a completely built-up (CBU), front-wheel-drive, plug-in hybrid multipurpose passenger vehicle. It is equipped with a spark-ignition internal combustion engine and an electric motor which can both propel the vehicle separately or in combination. With the engine as the primary means of propulsion, subject article has the following specifications:</p> <table border="1" style="width: 100%; margin: 10px 0;"> <tr> <td style="width: 50%;">Engine displacement</td> <td>1,498 cc</td> </tr> <tr> <td>Battery type</td> <td>Ternary lithium</td> </tr> <tr> <td>Electric motor</td> <td>Permanent magnet synchronous motor</td> </tr> <tr> <td>Overall dimension (LxWxH)</td> <td>4,760 x 1,865 x 1,710 mm</td> </tr> <tr> <td>Gross vehicle weight</td> <td>2,305 kg</td> </tr> <tr> <td>Seating capacity</td> <td>Up to 7 persons</td> </tr> </table>	Engine displacement	1,498 cc	Battery type	Ternary lithium	Electric motor	Permanent magnet synchronous motor	Overall dimension (LxWxH)	4,760 x 1,865 x 1,710 mm	Gross vehicle weight	2,305 kg	Seating capacity	Up to 7 persons
Engine displacement	1,498 cc												
Battery type	Ternary lithium												
Electric motor	Permanent magnet synchronous motor												
Overall dimension (LxWxH)	4,760 x 1,865 x 1,710 mm												
Gross vehicle weight	2,305 kg												
Seating capacity	Up to 7 persons												

5	REASONS FOR CLASSIFICATION
	<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; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.60.82, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right; margin-right: 100px;"> FOR THE COMMISSION <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson </p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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TARIFF COMMISSION

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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;">AHTN 2103.90.29</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>		23-458	3
		<p style="text-align: center;">DATE ISSUED</p> <p style="text-align: center;">04 August 2023</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN® CINNAMON HERBS BAG”</p> <p>Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, and product label submitted, subject article is a preparation composed of dried, sliced herbs and spices (<i>Angelica sinensis</i>, <i>Ligusticum striatum</i>, <i>Codonopsis pilosula</i>, <i>Polygonatum odoratum</i>, <i>Piper nigrum L.</i>, <i>Ramulus cinnamomi</i>, <i>Illicium verum</i>, <i>Cinnamomum verum</i>, and <i>Glycyrrhiza glabra</i>), and <i>Ganoderma lucidum</i> powder. Packed in boxes containing five pieces of 90-g foil packs, subject article is used as a seasoning in preparing meat-based broths/soups.</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	TCC (AR) NO.
23-458	

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)	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

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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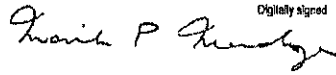
TARIFF COMMISSION

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.
	AHTN 2936.26.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-488
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD
	"CYANOCOBALAMIN"
	Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure cyanocobalamin (vitamin B ₁₂) in the form of a powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg carton boxes, subject article is to be added to poultry, swine and fish feeds at various dosages for the improvement of their appetite and treatment of macrocytic anaemias.

5	REASONS FOR CLASSIFICATION
	<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 provitamins and vitamins, whether natural or reproduced by synthesis, and derivatives thereof used primarily as vitamins. This includes vitamin B₁₂ (cyanocobalamin (INN)) and other cobalamins (hydroxocobalamin (INN), methylcobalamin, nitritocobalamin, sulphitocobalamin, etc.) and their derivatives. Vitamin B₁₂ is even more effective than vitamin B₉ in treating pernicious anaemia. It has a high molecular weight and contains cobalt. It is found in various forms in the liver and flesh of mammals and of fish, in eggs and in milk. It is obtained from spent antibiotic liquors, sugar beet molasses, whey, etc. Dark red crystals, soluble in water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.26.00, 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 Certificate of Origin (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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.24.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-489
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD
	“UNITED UNICALVIT 98%”
	Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, manufacturing process flowchart, and photograph of the packaging submitted, subject article is pure D-calcium pantothenate 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 animal feeds at a rate of 7.5 to 60 grams per ton of feed, as a vitamin supplement to prevent pantothenic acid deficiency in poultry, swine, horses, and cattle.

5	REASONS FOR CLASSIFICATION
	<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 D- or DL-pantothenic acid (also known as vitamin B₅) and derivatives thereof used primarily as vitamins. This group includes calcium D- and DL-pantothenate. This white powder, soluble in water, is the most common form of vitamin B₅.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.24.00, 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 Certificate of Origin (CO) Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

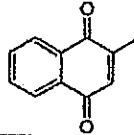
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2914.69.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-490
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD

"UNITED VKMAX 9850"

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is pure menadione, an analog of 1,4-naphthoquinone with a methyl group in the 2-position, in the form of a pale-yellow crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums and cartons, subject article is to be added to swine and poultry feeds at a rate of 0.25 to 2 mg per kilogram of feed, for the prevention of vitamin K₃ deficiency in swine and poultry. It has the following chemical structure:



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.

Furthermore, heading 29.36 of the AHTN 2022 excludes synthetic substitutes for vitamins, such as Vitamin K₃: menadione, menaphthone, methylnaphthone or 2-methyl-1,4-naphthoquinone; sodium salt of 2-methyl-1,4-naphthoquinone bisulphite derivative; Menadiol or 1,4-dihydroxy-2-methyl-naphthalene.

Heading 29.14 of the AHTN 2022 covers ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes quinones. These are diketones derived from aromatic compounds by conversion of two >CH groups into >C=O groups with any necessary rearrangement of double bonds.

In view thereof, subject article is classified under AHTN 2022 subheading 2914.69.00, 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.

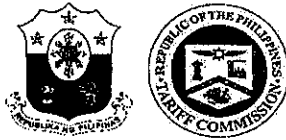
FOR THE COMMISSION

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. 230-2023 f. 23

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p>AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-491</p> <p>3 DATE ISSUED</p> <p>04 August 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“UNITED CALINE PRO”</p> <p>Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, and photograph of the packaging submitted, subject article is a feed premix composed of 50% choline chloride and corn cob (carrier) in the form of a yellow-brown 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 100 to 300 grams per ton of finished feed, for the prevention of fatty liver diseases in swine and perosis in poultry.</p>
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<p>5 REASONS FOR CLASSIFICATION</p> <p>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 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.</p> <p>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.</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> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-493
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD

“UNITED TP MAX 9000”

Based on the finished product specifications, Certificate of Product Registration (CPR) from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is pure tylosin phosphate (a macrolide antibiotic) in the form of a white powder. It is indicated for the treatment of chronic respiratory disease (CRD) caused by *Mycoplasma gallisepticum* and *Mycoplasma synoviae* in poultry, and swine enzootic pneumonia, atrophic rhinitis, dysentery and necrotic enteritis in swine. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is added to feeds of swine and poultry at a rate of 20 to 100 g per ton of feed for five to seven days.

5 REASONS FOR CLASSIFICATION

Heading 29.41 of the ASEAN Harmonised Tariff Nomenclature (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 the following, among others, macrolides, e.g., erythromycin*, amphotericin B, tylosin.

In view thereof, subject article is classified under AHTN 2022 subheading 2941.90.00, 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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AOCG Memo No. 230-2023 P. 25

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p>AHTN 3824.99.99 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-494</p> <p>3 DATE ISSUED</p> <p>04 August 2023</p>
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4 | DESCRIPTION OF GOOD

“UNITED PHARQUIN 66%”

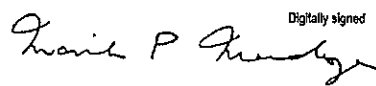
Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is an antioxidant for animal feeds in the form of a brown powder. It is composed of ethoxyquin and silica as carrier. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons or bags, subject article is added to animal feeds at a rate of 50 to 800 grams per ton of feed to prevent oxidative destruction of nutrients in feeds.

5 | REASONS FOR CLASSIFICATION

Heading 38.24 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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 Certificate of Origin (CO) Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.99.900 MFN - 30% ad valorem ACFTA - 30% ad valorem RCEP - 30% ad valorem		23-508
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD														
	“FAW BESTUNE, MODEL NO.: CA7007BEVE”														
	<p>Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU), front-wheel-drive (FWD) electric minivan. With an electric motor as the sole means for propulsion, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Motor type</td> <td>Permanent magnet / synchronous</td> </tr> <tr> <td>Battery Type</td> <td>Lithium iron phosphate / Ternary lithium</td> </tr> <tr> <td>Maximum Power / Torque</td> <td>100 - 120 kW / 155 - 260 N-m</td> </tr> <tr> <td>Overall dimension (LxWxH)</td> <td>4,450 x 1,840 x 1,680 mm</td> </tr> <tr> <td>Curb Weight</td> <td>1650 / 1700 kg</td> </tr> <tr> <td>Range</td> <td>401 - 425 km</td> </tr> <tr> <td>Seating capacity</td> <td>5 persons</td> </tr> </table>	Motor type	Permanent magnet / synchronous	Battery Type	Lithium iron phosphate / Ternary lithium	Maximum Power / Torque	100 - 120 kW / 155 - 260 N-m	Overall dimension (LxWxH)	4,450 x 1,840 x 1,680 mm	Curb Weight	1650 / 1700 kg	Range	401 - 425 km	Seating capacity	5 persons
Motor type	Permanent magnet / synchronous														
Battery Type	Lithium iron phosphate / Ternary lithium														
Maximum Power / Torque	100 - 120 kW / 155 - 260 N-m														
Overall dimension (LxWxH)	4,450 x 1,840 x 1,680 mm														
Curb Weight	1650 / 1700 kg														
Range	401 - 425 km														
Seating capacity	5 persons														



5	REASONS FOR CLASSIFICATION
	<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; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.99.900, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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AOCG Memo No. 230-2023 *9-27*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-510
		3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD
	“LEE KUM KEE GROUND BEAN SAUCE”
	Based on the product specifications, ingredients declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a smooth, viscous dark-brown sauce made from water, sugar, salt, soybeans, wheat flour, flavour enhancer, modified corn starch, colour, preservative, and wheat bran. Packed in 20-kg bag-in-boxes (BIB), subject article is used as a ready-to-use condiment and as an all-purpose cooking sauce.

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		23-511
		3	DATE ISSUED
			04 August 2023

4 DESCRIPTION OF GOOD

“LEE KUM KEE SAUCE FOR HONEY GARLIC SPARE RIBS”

Based on the ingredients declaration, quality assurance sheet, manufacturing process flowchart, and photograph of the product submitted, subject article is a semi-viscous dark-brown sauce made from sugar, brown sugar, water, honey, soy sauce, tomato paste, yeast extract, onion, salt, modified corn starch, dehydrated garlic, acidity regulator, stabilizer, and flavor enhancers. Packed in 70-g sachets, subject article is ideal for cooking spare ribs or beef ribs.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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.
		<u>In-Quota</u>	<u>Out-Quota</u>		23-534
	AHTN	2101.12.91.100	2101.12.91.200	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		04 August 2023
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	Zero	Zero		
	AHKFTA	30% ad valorem	45% ad valorem		
	AIFTA	30% ad valorem	45% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	30% ad valorem	45% ad valorem		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DXN® LINGZHI COFFEE PLUS 2-IN-1 WITH GANODERMA EXTRACT (COFFEE PREMIX WITH GANODERMA EXTRACT)”</p> <p>Based on the product information sheet, finished good specifications, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a coffee preparation with a bitter taste. It is in the form of a light to dark-brown powder composed of sugar, instant coffee powder, and Ganoderma extract. Packed in boxes containing 20 pieces of 11-g sachets, subject article is to be dissolved in 200-mL of hot water before consumption.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to submission of the corresponding proof of origin:</p>

AOCG Memo No. 230 - 2023 p. 30

2	TCC (AR) NO.
23-534	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	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.
	AHTN 2106.90.72		23-539
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero	3	DATE ISSUED
			04 August 2023

4	DESCRIPTION OF GOOD
	“DXN® MYCOVE G”
	<p>Based on the product information sheet, product specifications, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is a mixture of vegetables (primarily of different species of mushroom), psyllium husk, mulberry leaf, noni leaf, fruits, green tea, herbs, and spices, among others. It is in the form of a light-green powder with a taste and odour of spices. Packed in 400-g bottles, subject article is a food supplement to be mixed with a glass of warm or cold water prior to consumption, to enhance a person’s general health.</p>

5	REASONS FOR CLASSIFICATION
	<p>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>, products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal “teas”, (e.g., those having laxative, purgative, diuretic or carminative properties), including products which are claimed to offer relief from ailments or contribute to general health and well-being.</p> <p>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:</p>



2	TCC (AR) NO.
23-539	

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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
		<u>In-Quota</u>	<u>Out-Quota</u>		23-544
	AHTN	2101.12.91.100	2101.12.91.200	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		04 August 2023
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	Zero	Zero		
	AHKFTA	30% ad valorem	45% ad valorem		
	AIFTA	30% ad valorem	45% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	30% ad valorem	45% ad valorem		

4	DESCRIPTION OF GOOD
	<p align="center">"DXN® OOTEA LINGZHI COFFEE MIX 3 IN 1"</p> <p>Based on the product information sheet, finished good specifications, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a coffee preparation with a bitter and slight taste of Oolong tea. It is in the form of a light to dark-brown powder composed of sugar, non-dairy creamer, instant coffee, Oolong tea (<i>Camellia sinensis</i>), and Ganoderma extract. Packed in bags containing 20 pieces of 21-g packs, one pack of subject article is to be dissolved in 200-mL of hot water before consumption.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
23-544	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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FOR THE COMMISSION

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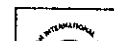
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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.
	<u>In-Quota</u>	<u>Out-Quota</u>		23-546
	AHTN	2101.12.99.100		3
	MFN	30% ad valorem		DATE ISSUED
	ATIGA	Zero		04 August 2023
	AANZFTA	Zero		
	ACFTA	Zero		
	AHKFTA	30% ad valorem		
	AIFTA	30% ad valorem		
	AJCEPA	Zero		
	AKFTA	5% ad valorem		
	RCEP	30% ad valorem		

4	DESCRIPTION OF GOOD
	<p>“DXN® OOTEA LINGZHI BLACK COFFEE MIX”</p> <p>Based on the product information sheet, finished good specifications, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a coffee preparation with a bitter and slight taste of Oolong tea. It is in the form of a dark-brown powder composed of instant coffee, Oolong tea (<i>Camellia sinensis</i>), and Ganoderma extract. Packed in bags containing 20 pieces of 4.5-g sachets, one pack of subject article is to be dissolved in 200-mL of hot water before consumption.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.99.100 and 2101.12.99.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-546	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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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;">AHTN 2106.90.93</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 7% ad valorem AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	23-566
	3 DATE ISSUED
	04 August 2023

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“THAI KITCHEN® COCONUT MILK UNSWEETENED”</p> <p>Based on the product specifications, ingredient and nutrition information, product label, manufacturing process flowchart, certificate of analysis, and sample submitted, subject article is an unsweetened coconut milk containing 14 to 16% fat, 17 to 20% total solids, 2.7 to 5.4% non-fat solids, and 81% moisture (water). It is composed of coconut, water, and guar gum, and is produced by multiple pressing and filtration of grated coconut kernel, followed by heating the coconut milk, mixing with the other ingredients, filtration, homogenization, pasteurization, and packing. Packed in 403-mL cans, subject article is used for culinary purposes.</p> <div style="text-align: right;">  </div>

5 REASONS FOR CLASSIFICATION
<p>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 provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.93, 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>

AOCG Memo No. 230-2023 p-38

2	TCC (AR) NO.
23-566	

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)	7	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

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FOR THE COMMISSION

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