



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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AOCG Memo No. 240-2023

MEMORANDUM

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 : 30 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 22 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-513	"D. NOMIKOS DICED TOMATOES"	2002.10.00	MFN – 10% ad valorem
23-541	"DXN® OOCHA NOODLE INSTANT NOODLE WITH OOLONG TEA (CURRY FLAVOUR)"	1902.30.40	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-561	"THAI KITCHEN® COCONUT CREAM 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



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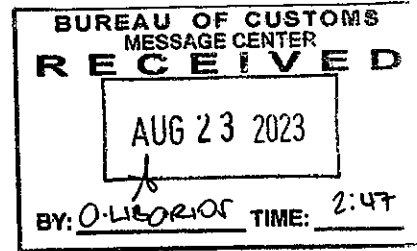
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-070

22 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 three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-513, 23-541, and 23-561, issued by this Commission on 22 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

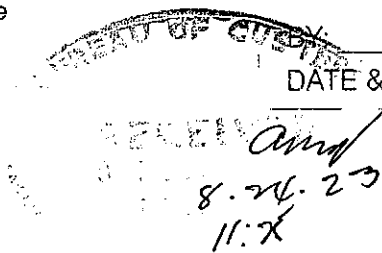
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

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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 2002.10.00 MFN - 10% ad valorem		23-513
		3	DATE ISSUED
			22 August 2023

4	DESCRIPTION OF GOOD
	“D. NOMIKOS DICED TOMATOES”
	Based on the product specifications, production process flowchart, and photograph of the packaging submitted, subject article is peeled and diced red tomatoes in a slightly concentrated tomato juice with visible peels and seeds. It is produced by the pre-heating and pasteurization of washed, peeled, diced, fresh and ripe tomatoes (<i>Lycopersicon esculentum</i>) that have been mixed with tomato juice, followed by the addition of calcium chloride (firming agent) and citric acid (acidity regulator). Packed in 212-kg (net weight) metal drums, subject article is used as a raw material in the manufacture of tomato-based pasta and salsa sauces, and of special formulation products intended for industrial customers.

5	REASONS FOR CLASSIFICATION
	<p>Heading 20.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tomatoes prepared or preserved otherwise than by vinegar or acetic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers tomatoes, whether whole or in pieces, other than tomatoes prepared or preserved by vinegar or acetic acid (heading 20.01) and tomatoes presented in the states specified in Chapter 7. Tomatoes are classified in this heading irrespective of the type of container in which they are put up.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 2002.10.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">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 <p style="text-align: center;">AHTN 1902.30.40</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">MFN - 15% ad valorem</td> <td style="width: 50%;">ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - 6% ad valorem</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 15% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - 6% ad valorem	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		2	TCC (AR) NO.
MFN - 15% ad valorem	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - 6% ad valorem	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
			23-541										
		3	DATE ISSUED										
			22 August 2023										

4	DESCRIPTION OF GOOD <p style="text-align: center;">“DXN® OCHA NOODLE INSTANT NOODLE WITH OOLONG TEA (CURRY FLAVOUR)”</p> <p>Based on the finished good specifications, product information sheet, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is an instant noodle set consisting of a 75-g dried noodle block, 35-g curry-flavoured seasoning paste, and 4-g powdered non-dairy creamer. The brown-yellowish noodle is made from wheat flour, potato starch powder, salt, sunflower seed oil, oolong tea powder, and potassium carbonate, and is produced by pressing and waving the kneaded dough, followed by steaming (cooking), cutting and dividing, oven drying, and air cooling. Packed in boxes containing four pieces of 114-g packs, subject article is prepared by cooking the noodle block, together with the seasoning and creamer, in boiling water for three minutes prior to consumption.</p>
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5	REASONS FOR CLASSIFICATION <p>Heading 19.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.30.40, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>
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2	TCC (AR) NO.
23-541	

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

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

FOR THE COMMISSION

Marilou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.			
<p style="text-align: center;">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>	23-561			
	<table border="1"> <tr> <td data-bbox="1086 589 1150 622">3</td> <td data-bbox="1150 589 1490 622">DATE ISSUED</td> </tr> <tr> <td colspan="2" data-bbox="1086 622 1490 840" style="text-align: center;">22 August 2023</td> </tr> </table>	3	DATE ISSUED	22 August 2023
3	DATE ISSUED			
22 August 2023				

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“THAI KITCHEN® COCONUT CREAM 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 cream containing 20 to 22% fat, 22 to 25% total solids, 2.7 to 5.4% non-fat solids, and approximately 75% moisture (water). It is composed of coconut, purified 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, then 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>



2	TCC (AR) NO.
23-561	

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

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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