



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 244-2023

## MEMORANDUM

MASTER COPY *fm*

**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 :** 06 September 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 29 August 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-006	"ELEKTA HARMONY (LINEAR ACCELERATOR), MODEL NO.: 441034"	9022.14.00	<del>MFN – Zero</del> <del>AHKFTA – Zero*</del>
23-092	"PLATE BRG PUSH, PART NO.: 11217-KRM-8403"	8409.91.39	<del>MFN – 1% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – 1% ad valorem</del> <del>AHKFTA – 1% ad valorem</del> <del>AIFTA – Zero*</del> <del>AJCEPA – 1% ad valorem*</del> <del>AKFTA – Zero*</del> <del>RCEP – 1% ad valorem*</del>
23-264	"DELL 27 MONITOR, MODEL: P2723QE"	8528.52.00.100	<del>MFN – Zero</del> <del>ACFTA – Zero*</del> <del>RCEP – Zero*</del>
23-350	"NWOW GB2 (CBU)"	8711.60.95	<del>MFN – 30% ad valorem</del> <del>ACFTA – 30% ad valorem</del> <del>RCEP – 30% ad valorem*</del>



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 244-2023

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-351	"NWOW TK10 (CBU)"	8711.60.93	<del>MFN – 30% ad valorem</del> <del>ACFTA – 30% ad valorem</del> <del>RCEP – 30% ad valorem</del>
23-352	"NWOW ARS (CBU)"	8711.60.93	<del>MFN – 30% ad valorem</del> <del>ACFTA – 30% ad valorem</del> <del>RCEP – 30% ad valorem</del>
23-521	"SIEMENS ADVIA® CHEMISTRY URIC ACID REAGENTS (10341133)"	3822.19.00	<del>MFN – 1% ad valorem</del>
23-522	"DIMENSION® SYSTEM ALDL FLEX® REAGENT CARTRIDGE (10444890)"	3822.19.00	<del>MFN – 1% ad valorem</del>
23-532	"JINRO IS BACK"	2208.90.99	<del>MFN – 15% ad valorem</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>
23-604	"UNITED LUCORVIT"	2936.27.00	<del>MFN – 1% ad valorem</del> <del>ACFTA – Zero*</del> <del>RCEP – Zero*</del>
23-621	"LEE KUM KEE PREMIUM BRAND OYSTER SAUCE"	2103.90.13	<del>MFN – 7% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>
23-623	"LEE KUM KEE WHITE VINEGAR"	2209.00.00	<del>MFN – 15% ad valorem</del> <del>ACFTA – Zero*</del> <del>RCEP – Zero*</del>
23-625	"DXN® AGARICUS BLAZEI MURILL FOOD SUPPLEMENT CAPSULE"	2106.90.72	<del>MFN – 7% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – 7% ad valorem</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONAL INTEGRITY ACCOUNTABILITY

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-626	"DXN® ANDRO-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*
23-627	"DXN® PORIA MUSHROOM S CAPSULE"	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*
23-629	"DXN® VCO-L"	1513.11.10	MFN – 10% ad valorem ATIGA – Zero* AANZFTA - Zero* ACFTA – Zero* AHKFTA – 4% ad valorem AIFTA – 10% ad valorem AJCEPA - Zero* AKFTA - Zero* RCEP – Zero*
23-630	"DXN® HON T CAPSULE"	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*
23-631	"DXN® PEARL POWDER"	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 INTEGRITY ACCOUNTABILITY

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-640	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKEGJTP"	8529.90.91	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-641	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKDFJTP"	8529.90.91	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-642	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKFGJSP"	8529.90.91	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-643	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKDFJSP"	8529.90.91	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-644	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKEGJSP"	8529.90.91	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 244-2023 p. 5



MASTER COPY

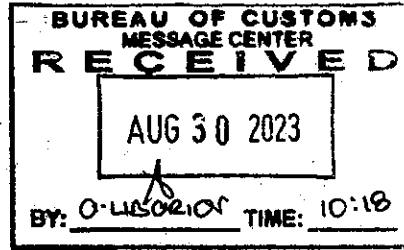


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-072

29 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 23 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-006, 23-092, 23-264, 23-350, 23-351, 23-352, 23-521, 23-522, 23-532, 23-604, 23-621, 23-623, 23-625, 23-626, 23-627, 23-629, 23-630, 23-631, 23-640, 23-641, 23-642, 23-643, and 23-644, issued by this Commission on 29 August 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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

**RECEIVED** #5593

BY: *Anna*  
DATE & TIME: *08-30-23*

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

*9/4*  
*M: 0*



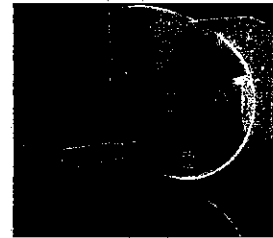


REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9022.14.00 MFN - Zero AHKFTA - Zero		23-006
		<b>3</b>	<b>DATE ISSUED</b>
			29 August 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"ELEKTA HARMONY (LINEAR ACCELERATOR), MODEL No.: 441034"</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a medical linear accelerator that is used to deliver external beam radiation treatment to cancer patients. It consists of a rotating X-ray beam projector, a display monitor that shows the patient's information, a table with controls, and handheld controllers. The multi-leaf collimator (MLC) provides full field high resolution beam shaping and can cover multiple targets with interdigitation and island shapes. Subject article offers a broad spectrum of licensed delivery techniques, from three-dimensional (3D) conformal radiotherapy to intensity modulated radiotherapy (IMRT) and volumetric modulated arc therapy (VMAT).</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chair and the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, apparatus based on the use of X-rays. The fundamental element of this apparatus is the unit containing the X-ray generating tube or tubes. This unit, which is usually suspended or mounted on a pedestal or other support with a directing or elevating mechanism, is fed with appropriate voltages from special equipment consisting of an assembly of transformers, rectifiers, etc. In most other respects, the structural characteristics of X-ray apparatus vary according to the use for which they are designed, for example, radiotherapy apparatus. Both the penetrating power of X-rays and their destructive effect on certain living tissues are used in the treatment of many diseases, e.g., certain skin diseases and certain tumours. This treatment is known as "superficial" or "deep" according to the depth reached by the rays.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9022.14.00, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Hongkong, China Free Trade Agreement (AHKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AHK".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i>    <b>MARILOU P. MENDOZA</b>                  Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



MASTER COPY  
*mm*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8409.91.39</b>		<b>23-092</b>
	MFN - 1% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - 1% ad valorem AHKFTA - 1% ad valorem    AIFTA - Zero AJCEPA - 1% ad valorem    AKFTA - Zero RCEP - 1% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
			<b>29 August 2023</b>

**4 DESCRIPTION OF GOOD**

**“PLATE BRG PUSH, PART NO.: 11217-KRM-8403”**

Based on the technical specifications and picture of the product submitted, subject article is a component of a motorcycle's engine, made from high carbon steel conforming to Japan Industrial Standards (JIS) G3141 and with grade SPCC. Having a curved body, a hole in the upper part, and a hook-shaped lower end, subject article serves as a bearing cover and holds the bearing push spring and bearing push plug inside the motorcycle's engine.



**5 REASONS FOR CLASSIFICATION**

Heading 84.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of internal combustion piston engines of heading 84.07 or 84.08 (e.g., pistons, cylinders and cylinder blocks; cylinder heads; cylinder liners; inlet or exhaust valves; inlet or exhaust manifolds; piston rings; connecting-rods; carburetors; fuel nozzles).

In view thereof, subject article is classified under AHTN 2022 subheading 8409.91.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



AOCG Memo No. 244-2023 p. 8

2	TCC (AR) NO.
	23-092

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)	1	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	1	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	1	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	1	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.





**MASTER COPY**

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

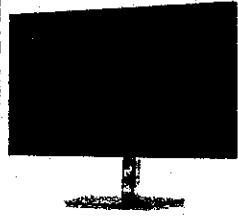
<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero RCEP - Zero		23-264
		<b>3</b>	<b>DATE ISSUED</b>
			29 August 2023

**4 DESCRIPTION OF GOOD**

**"DELL 27 MONITOR, MODEL: P2723QE"**

Based on the brochure and technical specifications submitted, subject article is a light-emitting diode (LED) display monitor. Capable of connecting to and designed for use with an automatic data processing machine, subject article has the following specifications:

<b>Diagonal Viewing Size (inch)</b>	26.96
<b>Panel Resolution</b>	3840 x 2160 at 60 Hz
<b>Pixel pitch (mm)</b>	0.1554 x 0.1554
<b>Electrical Requirement</b>	100 to 240 VAC / 50 or 60 Hz
<b>Dimension (with stand) (HxWxD) (mm)</b>	535.2 x 611.6 x 185
<b>Weight (kg) (panel only)</b>	5.05
<b>Connectivity</b>	High-bandwidth Digital Content Protection (HDCP) 2.2, High-Definition Multimedia Interface (HDMI) 2.0, Universal Serial Bus (USB) 3.2 x 5, USB-C, and RJ45 interface

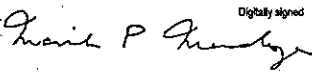


**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.

In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the 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  
 Chairperson

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




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8711.60.95</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 30% ad valorem</b> <b>RCEP - 30% ad valorem</b>		23-350
		<b>3</b>	<b>DATE ISSUED</b>
			29 August 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<p><b>“NWOW GB2 (CBU)”</b></p> <p>Based on the brochure, technical specifications, and photograph of the product submitted, subject article is a completely built-up (CBU) bicycle fitted with an auxiliary permanent magnet synchronous motor. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td><b>Battery</b></td> <td>48 V 12 Ah Lead-acid</td> </tr> <tr> <td><b>Maximum Speed (km/h)</b></td> <td>40 to 45</td> </tr> <tr> <td><b>Rated / Maximum Motor Power (W)</b></td> <td>400 / 700</td> </tr> <tr> <td><b>Rated / Maximum Torque (N·m)</b></td> <td>9 / 53</td> </tr> <tr> <td><b>Overall Dimension (LxWxH) (mm)</b></td> <td>1,750 x 740 x 1,230</td> </tr> <tr> <td><b>Gross Vehicle Weight (kg)</b></td> <td>60 ± 2</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td>2 passengers</td> </tr> </table> 	<b>Battery</b>	48 V 12 Ah Lead-acid	<b>Maximum Speed (km/h)</b>	40 to 45	<b>Rated / Maximum Motor Power (W)</b>	400 / 700	<b>Rated / Maximum Torque (N·m)</b>	9 / 53	<b>Overall Dimension (LxWxH) (mm)</b>	1,750 x 740 x 1,230	<b>Gross Vehicle Weight (kg)</b>	60 ± 2	<b>Seating Capacity</b>	2 passengers
<b>Battery</b>	48 V 12 Ah Lead-acid														
<b>Maximum Speed (km/h)</b>	40 to 45														
<b>Rated / Maximum Motor Power (W)</b>	400 / 700														
<b>Rated / Maximum Torque (N·m)</b>	9 / 53														
<b>Overall Dimension (LxWxH) (mm)</b>	1,750 x 740 x 1,230														
<b>Gross Vehicle Weight (kg)</b>	60 ± 2														
<b>Seating Capacity</b>	2 passengers														

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons. In addition to motorcycles of the conventional type, the heading includes motor-scooters, characterised by their small wheels and by a horizontal platform which joins the front and rear portions of the vehicle; mopeds, equipped with both a built-in engine and a pedal system; and cycles fitted with an auxiliary motor.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8711.60.95, 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 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> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

MASTER COPY *hms*


AOCG Memo No. 244-2023 p-11

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1</b>   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 8711.60.93 MFN - 30% ad valorem ACFTA - 30% ad valorem RCEP - 30% ad valorem</p>	<p><b>2</b>   <b>TCC (AR) NO.</b></p> <p style="text-align: center;">23-351</p> <p><b>3</b>   <b>DATE ISSUED</b></p> <p style="text-align: center;">29 August 2023</p>
---	--

<p><b>4</b>   <b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>"NWOW TK10 (CBU)"</b></p> <p>Based on the technical specifications, brochure, and photograph of the product submitted, subject article is a completely built-up (CBU) plug-in electric motorcycle. It uses a permanent magnet synchronous motor as the sole means of propulsion. Subject article has the following specifications:</p> <table border="1" data-bbox="267 819 1068 1071"> <tr> <td>Battery</td> <td>60 V 20 Ah Lead-acid or 72 V 20 Ah Lithium Electric</td> </tr> <tr> <td>Maximum Speed (km/h)</td> <td>40 to 45</td> </tr> <tr> <td>Rated / Maximum Motor Power (W)</td> <td>800 / 1,400</td> </tr> <tr> <td>Rated / Maximum Torque (N·m)</td> <td>15 / 85</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>1,730 x 720 x 1,230</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>92 ± 2</td> </tr> <tr> <td>Seating Capacity</td> <td>2 passengers</td> </tr> </table> 	Battery	60 V 20 Ah Lead-acid or 72 V 20 Ah Lithium Electric	Maximum Speed (km/h)	40 to 45	Rated / Maximum Motor Power (W)	800 / 1,400	Rated / Maximum Torque (N·m)	15 / 85	Overall Dimension (LxWxH) (mm)	1,730 x 720 x 1,230	Gross Vehicle Weight (kg)	92 ± 2	Seating Capacity	2 passengers
Battery	60 V 20 Ah Lead-acid or 72 V 20 Ah Lithium Electric													
Maximum Speed (km/h)	40 to 45													
Rated / Maximum Motor Power (W)	800 / 1,400													
Rated / Maximum Torque (N·m)	15 / 85													
Overall Dimension (LxWxH) (mm)	1,730 x 720 x 1,230													
Gross Vehicle Weight (kg)	92 ± 2													
Seating Capacity	2 passengers													

<p><b>5</b>   <b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons. Motorcycles of this heading, which are propelled by one or more electric motors, are known as "Electric Motorcycles". These motorcycles incorporate an electric accumulator pack supplying power to the electric motors. The electric accumulators of these "plug-in" type motorcycles can be recharged by plugging them into an electrical power grid outlet or charging station.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8711.60.93, 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 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 <i>Digitally signed</i> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>
--





AOCG Memo No. 244-2023 p.12

MASTER COPY


REPUBLIC OF THE PHILIPPINES

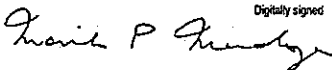
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8711.60.93</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 30% ad valorem</b> <b>RCEP - 30% ad valorem</b>		<b>23-352</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>29 August 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<p><b>"NWOW ARS (CBU)"</b></p> <p>Based on the technical specifications, brochure, and photograph of the product submitted, subject article is a completely built-up (CBU) plug-in electric motorcycle. It uses a permanent magnet synchronous motor as the sole means of propulsion. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td><b>Battery</b></td> <td>48 V 20 Ah Lead-acid</td> </tr> <tr> <td><b>Maximum Speed (km/h)</b></td> <td>40 to 50</td> </tr> <tr> <td><b>Rated / Maximum Motor Power (W)</b></td> <td>450 / 1,000</td> </tr> <tr> <td><b>Rated / Maximum Torque (N-m)</b></td> <td>10 / 60</td> </tr> <tr> <td><b>Overall Dimension (LxWxH) (mm)</b></td> <td>1,680 x 615 x 1,230</td> </tr> <tr> <td><b>Gross Vehicle Weight (kg)</b></td> <td>77 ± 2</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td>2 passengers</td> </tr> </table> 	<b>Battery</b>	48 V 20 Ah Lead-acid	<b>Maximum Speed (km/h)</b>	40 to 50	<b>Rated / Maximum Motor Power (W)</b>	450 / 1,000	<b>Rated / Maximum Torque (N-m)</b>	10 / 60	<b>Overall Dimension (LxWxH) (mm)</b>	1,680 x 615 x 1,230	<b>Gross Vehicle Weight (kg)</b>	77 ± 2	<b>Seating Capacity</b>	2 passengers
<b>Battery</b>	48 V 20 Ah Lead-acid														
<b>Maximum Speed (km/h)</b>	40 to 50														
<b>Rated / Maximum Motor Power (W)</b>	450 / 1,000														
<b>Rated / Maximum Torque (N-m)</b>	10 / 60														
<b>Overall Dimension (LxWxH) (mm)</b>	1,680 x 615 x 1,230														
<b>Gross Vehicle Weight (kg)</b>	77 ± 2														
<b>Seating Capacity</b>	2 passengers														

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons. Motorcycles of this heading, which are propelled by one or more electric motors, are known as "Electric Motorcycles". These motorcycles incorporate an electric accumulator pack supplying power to the electric motors. The electric accumulators of these "plug-in" type motorcycles can be recharged by plugging them into an electrical power grid outlet or charging station.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8711.60.93, 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 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  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>          Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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 3822.19.00 MFN - 1% ad valorem		23-521	
		3	DATE ISSUED
		29 August 2023	

## 4 DESCRIPTION OF GOOD

## "SIEMENS ADVIA® CHEMISTRY URIC ACID REAGENTS (10341133)"

Based on the safety data sheet, user manual, declaration of conformity, and photograph of the product submitted, subject article is an *in vitro* diagnostic reagent composed of Uric Acid Reagent 1 and Uric Acid Reagent 2. It is used for the quantitative determination of uric acid in human serum, plasma (lithium heparin), and urine samples. The uric acid assay is based on the Fossati enzymatic reaction using uricase with a Trinder-like endpoint. The testing is performed using the ADVIA® 1800 or ADVIA® 2400 Chemistry System and the measurement is used for the diagnosis and treatment of renal failure, gout, and eclampsia. Subject article is packed in boxes containing six each of Uric Acid Reagent 1 in 70-mL containers and Uric Acid Reagent 2 in 20-mL containers, and is intended to be used for up to 4,020 tests (6 x 670 tests per kit).

## 5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that diagnostic reagents are used in the evaluation of physical, biophysical or biochemical processes and states in animals and humans; their function is based upon a measurable or observable change in the biological or chemical substances constituting the reagent. Prepared diagnostic reagents of this heading may be similar in function to those designed to be administered to patients (subheading 3006.30), with the exception that they are used for *in vitro*, rather than for *in vivo*, applications. Prepared laboratory reagents include not only diagnostic reagents, but also other analytical reagents used for purposes other than detection or diagnosis. Prepared diagnostic and laboratory reagents may be used in medical, veterinary, scientific or industrial laboratories, in hospitals, in industry, in the field or, in some cases, in the home.

Furthermore, the reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, 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  
Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3822.19.00 MFN - 1% ad valorem		23-522
		<b>3</b>	<b>DATE ISSUED</b>
			29 August 2023

**4 DESCRIPTION OF GOOD**

**"DIMENSION® SYSTEM ALDL FLEX® REAGENT CARTRIDGE (10444890)"**

Based on the safety data sheet, user manual, declaration of conformity, and photograph of the product submitted, subject article is an *in vitro* diagnostic reagent used for the quantitative determination of low-density lipoprotein cholesterol (LDL-C) in human serum and plasma. It is composed of liquid reagents [*i.e.*, MES buffer, detergents 1 and 2, cholesterol esterase, cholesterol oxidase, peroxidase, 4-aminoantipyrine (4-AA), ascorbic acid oxidase, DSBmT, and preservatives] contained in a cartridge. The automated low-density lipoprotein (ALDL) Cholesterol assay is a homogenous method for directly measuring LDL-C levels in human serum or plasma, without the need for any off-line pretreatment or centrifugation steps. The testing is performed using the Dimension® Clinical Chemistry System and measurement is used in the diagnosis and treatment of lipid disorders, such as diabetes mellitus, atherosclerosis, and various liver and renal diseases. Packed in boxes containing four individually-packed cartridges, subject article is intended to be used for up to 120 tests (4 x 30 tests).

**5 REASONS FOR CLASSIFICATION**

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, 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.*





MASTER COPY

AOCG Memo No. 244-2023 p.15

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10263 (CMTA)

1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2   TCC (AR) NO.
<p style="text-align: center;">AHTN 2208.90.99 MFN - 15% ad valorem AKFTA - Zero RCEP - Zero</p>	23-532
	3   DATE ISSUED
29 August 2023	

4 | DESCRIPTION OF GOOD

"JINRO IS BACK"

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of manufacturer's analysis, manufacturing process flowchart, product label, and sample submitted, subject article is a spirituous beverage with an alcoholic strength by volume of 16.5% vol. It is produced by the dilution of a mixture of spirits produced by the distillation of fermented grains (rice, barley, and tapioca, among others) and the neutral spirit of sweet potatoes, followed by blending with the spirit from fermented rice, deodorization (using bamboo charcoal powder), filtration, and bottling. Subject article is packed in 360-mL glass bottles.



5 | REASONS FOR CLASSIFICATION

Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcoholic strength, among others, spirits produced by distilling wine, cider or other fermented beverages or fermented grain or other vegetable products, without adding flavouring.

In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2936.27.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-604
		<b>3</b>	<b>DATE ISSUED</b>
			29 August 2023

**4 | DESCRIPTION OF GOOD**

**“UNITED LUCORVIT”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, technical data sheet, product label, and photograph of the packaging submitted, subject article is pure ascorbic acid (vitamin C) in the form of a white to almost white crystalline powder. Packed in 10-kg, 15-kg, 20-kg and 25-kg cartons, subject article is added to poultry and swine feeds at a rate of 100 to 150 mg per kilogram of feed, for the prevention of ascorbic acid deficiency and to aid in the synthesis of collagen (wound healing) and blood clotting.

**5 | REASONS FOR CLASSIFICATION**

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

Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. It includes Vitamin C (L- or DL-ascorbic acid (INN)). Ascorbic acid is contained in many foodstuffs of vegetable (fruit and green vegetables, potatoes, etc.) or animal (liver, spleen, adrenal glands, brains, milk, etc.) origin; it can be extracted from lemon juice, green and red peppers, green aniseed leaves, and from residual liquors from the treatment of agave fibres. Nowadays, it is obtained almost exclusively by synthesis. It is a white crystalline powder, fairly stable in dry air, and acts as a strong reducing agent.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.27.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION  
*Digitally signed*  
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2   <b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 2103.90.13</b></p> <p><b>MFN - 7% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>          <b>ACFTA - Zero</b>  <b>AHKFTA - Zero</b>            <b>AIFTA - Zero</b>  <b>AJCEPA - Zero</b>            <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>	23-621
	3   <b>DATE ISSUED</b>
29 August 2023	

**4 | DESCRIPTION OF GOOD**

**“LEE KUM KEE PREMIUM BRAND OYSTER SAUCE”**

Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, and photographs of the product submitted, subject article is a viscous dark-brown sauce made from oyster extract, sugar, water, flavour enhancer, salt, modified corn starch, wheat flour, and caramel I-plain. Packed in 255-g and 510-g glass bottles, and in 2.2-kg tin cans, subject article is used to enhance the flavour of meat, vegetable, seafood, rice, and noodle dishes, and of sauces.



**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 and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-621	

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

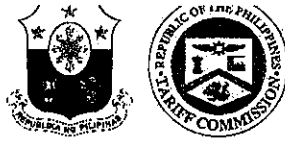
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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



REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2209.00.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		23-623
		<b>3</b>	<b>DATE ISSUED</b>
			29 August 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"LEE KUM KEE WHITE VINEGAR"</b>  Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a white vinegar in the form of a clear, free-flowing liquid produced by fermentation of rice. Packed in 473-mL glass bottles, subject article is used for pickling and for making salads, sweet and sour dishes, and sushi.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 22.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers vinegar and substitutes for vinegar obtained from acetic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that vinegar is an acid liquid obtained by the acetic fermentation in the presence of air and at a constant temperature generally not exceeding 20 °C to 30 °C, of alcoholic liquids of any source or of various sugar or starch solutions having undergone alcoholic fermentation, under the action of vinegar bacteria <i>Mycoderma aceti</i> or acetobacter. The heading includes the following varieties of vinegar, distinguished according to their origin, among others, vinegar obtained from cereal grains, molasses, hydrolysed potatoes, lactoserum, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2209.00.00, 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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10663 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72		23-625
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero		29 August 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"DXN® AGARICUS BLAZEI MURILL FOOD SUPPLEMENT CAPSULE"</b>
	<p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, Certificate of Product Registration from the Food and Drug Administration (FDA), and product label submitted, subject article is a food supplement in the form of a dark yellow-brown powder containing <i>Agaricus blazei murill</i>, and contained in a transparent capsule. Packed in bottles containing 30 or 90 pieces of 300-mg capsules, subject article is recommended to be taken at one capsule per day on the first week, and two to three capsules per day in the following weeks, for the maintenance of general health.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</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.
	23-625

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

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72		23-626
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			29 August 2023

**4 DESCRIPTION OF GOOD**

**“DXN® ANDRO-G®”**

Based on the finished good specifications, product information sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, ingredients declaration, and product label submitted, subject article is a food supplement in the form of a green powder containing *Andrographis paniculata*, and contained in a transparent capsule. Packed in high-density polyethylene (HDPE) bottles containing 30 or 90 pieces of 350-mg capsules, subject article is to be taken at one capsule daily to relieve excessive body heat.

**5 REASONS FOR CLASSIFICATION**

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, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-626	

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

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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.72</b>		<b>23-627</b>
	MFN - 7% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - 7% ad valorem AJCEPA - Zero               AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>29 August 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DXN® PORIA MUSHROOM S CAPSULE”</b>
	<p>Based on the finished good specifications, product information sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, ingredients declaration, and product label submitted, subject article is a food supplement in the form of a pale brown to yellowish powder containing <i>Poria cocos</i> (mycelium), and contained in a transparent capsule. Packed in high-density polyethylene (HDPE) bottles containing 30 or 90 pieces of 450-mg capsules, subject article is to be taken at one capsule daily before meals to strengthen the body and maintain general health.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</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.
23-627	

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

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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2   <b>TCC (AR) NO.</b>	
<p style="text-align: center;"><b>AHTN 1513:11.10</b></p> <p><b>MFN - 10% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>            <b>ACFTA - Zero</b>  <b>AHKFTA - 4% ad valorem</b>   <b>AIFTA - 10% ad valorem</b>  <b>AJCEPA - Zero</b>                <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>	<p style="text-align: center;"><b>23-629</b></p> <td data-bbox="1084 573 1490 615">3   <b>DATE ISSUED</b></td>	3   <b>DATE ISSUED</b>
<b>29 August 2023</b>		
4   <b>DESCRIPTION OF GOOD</b>		
<p style="text-align: center;"><b>"DXN® VCO-L"</b></p> <p>Based on the product information sheet, finished product specifications, manufacturing process flowchart, ingredients declaration, and photographs of the packaging submitted, subject article is a virgin coconut oil (extracted from coconut kernel) with <i>Ganoderma lucidum</i> extract. It is in the form of a clear translucent liquid. Available in 285-mL bottles, subject article is suitable for use as a salad dressing and in general food applications, such as cooking and baking.</p>		
5   <b>REASONS FOR CLASSIFICATION</b>		
<p>Heading 15.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, coconut (copra) oil. This oil is obtained from the dried flesh or copra (as it is called) of the coconut (<i>Cocos nucifera</i>). Fresh coconut flesh can also be used. This non-drying oil is pale yellow or colourless and is solid below 25 °C. Coconut oil is used in soaps, in cosmetic or toilet preparations, for making lubricating greases, synthetic detergents, laundering or cleaning preparations and as a source of fatty acids, fatty alcohols and methyl esters. Refined coconut oil is edible and is used for food products such as margarine, dietary supplements.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1513.11.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>		



2	TCC (AR) NO.
23-629	

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)	4	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	10	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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



REPUBLIC OF THE PHILIPPINES

MASTER COPY

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72		23-630
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			29 August 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"DXN® HONG T CAPSULE"</b>
	<p>Based on the finished good specifications, product information sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, ingredients declaration, and product label submitted, subject article is a food supplement in the form of a dusty green powder containing <i>Alternanthera sessilis</i>, and contained in a transparent capsule. Packed in high-density polyethylene (HDPE) bottles containing 90 or 360 pieces of 350-mg capsules, subject article is to be taken at three capsules twice a day for the improvement of general health.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</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.
	23-630

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

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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72		23-631
	MFN - 7% ad valorem		<b>3</b>
	AANZFTA - Zero		<b>DATE ISSUED</b>
	AHKFTA - Zero		29 August 2023
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - 7% ad valorem		
	AKFTA - Zero		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"DXN® PEARL POWDER"</b>
	<p>Based on the product information sheet, ingredients declaration, manufacturing process flowchart, and product label submitted, subject article is a food supplement in the form of a tasteless and odourless white powder. It is produced by cleaning the cultured pearls, followed by pulverizing, smashing, screening, and packing. Packed in 30-g plastic bottles, subject article is used to relieve body heat and is recommended to be consumed orally by mixing two spoons (or three grams) with 100 mL of warm water.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</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>

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	GO 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

*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.*



**MASTER COPY**  
mm

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 110u of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8529.90.91		23-640
	MFN - Zero		
	AANZFTA - Zero		
	AHKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
	AJCEPA - Zero		29 August 2023
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

**4 DESCRIPTION OF GOOD**

**"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKÉGJTP"**

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses light-emitting diode (LED) bar (backlight)
1	Reflector Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	KS Cab A (Front Cabinet)	Hold/house the components/parts of the television set
1	KS P Frame (Panel Frame)	
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws, and other parts will be assembled locally to make a complete LED TV set.

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

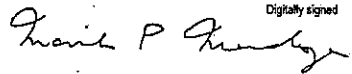


2	TCC (AR) NO.
23-640	

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

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

FOR THE COMMISSION

*Digitally signed*  


**MARILOU P. MENDOZA**  
Chairperson

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



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 8529.90.91</b></p> <p>MFN - Zero                      ATIGA - Zero  AANZFTA - Zero                ACFTA - Zero  AHKFTA - Zero                 AIFTA - Zero  AJCEPA - Zero                 AKFTA - Zero  RCEP - Zero</p>		23-641	
		3	<b>DATE ISSUED</b>
		29 August 2023	

## 4 DESCRIPTION OF GOOD

## "SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKDFJTP"

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses light-emitting diode (LED) bar (backlight)
1	Reflector Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	KS Cab A (Front Cabinet)	Hold/house the components/parts of the television set
1	KS P Frame (Panel Frame)	
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws, and other parts will be assembled locally to make a complete LED TV set.

## 5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

hm

AOCG Memo No. 244-2023 p. 35

2	TCC (AR) NO.
	23-641

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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



REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8529.90.91		23-642
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			29 August 2023

**4 DESCRIPTION OF GOOD**

**“SHARP 42” LCD ASSEMBLY, PART CODE: A3KUKFGJSP”**

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Micro lens on prism (MOP) Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses light-emitting diode (LED) bar (backlight)
1	Reflection Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	Front Cabinet	Hold/house the components/parts of the television set
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, button, screws, and other parts will be assembled locally to make a complete LED TV set.

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

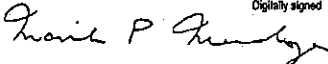
In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

AOCG Memo No. 244-2023 p. 37

2	TCC (AR) NO.
	23-642

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

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

FOR THE COMMISSION  
Digitally signed  
  
**MARILOU P. MENDOZA**  
 Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8529.90.91</b>		<b>23-643</b>
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		<b>3</b>
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		<b>DATE ISSUED</b>
			<b>29 August 2023</b>

**4 DESCRIPTION OF GOOD**

**"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKDFJSP"**

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses light-emitting diode (LED) bar (backlight)
1	Reflector Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	KS Cab A (Front Cabinet)	Hold/house the components/parts of the television set
1	KS P Frame (Panel Frame)	
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws, and other parts will be assembled locally to make a complete LED TV set.

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

2	TCC (AR) NO.
23-643	

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

MARILOU P. MENDOZA  
Chairperson

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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10063 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8529.90.91</b>		<b>23-644</b>
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>29 August 2023</b>

**4 DESCRIPTION OF GOOD**

**"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKEGJSP"**

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:

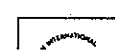
Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses light-emitting diode (LED) bar (backlight)
1	Reflector Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	KS Cab A (Front Cabinet)	Hold/house the components/parts of the television set
1	KS P Frame (Panel Frame)	
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws, and other parts will be assembled locally to make a complete LED TV set.

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:





2	TCC (AR) NO.
23-644	

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

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

FOR THE COMMISSION

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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