

AOCG Memo No. 298-2023


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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMSMASTER COPY
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MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : 
ATTY. VENER S. BAQUIRAN
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : 17 November 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 10 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-364	"CHOLIGOLD™"	2309.90.20	MFN – Zero AIFTA – Zero*
23-421	"UNITED VD 500"	3003.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-425	"EFFLUX C-Y COLORED"	3824.99.99	MFN – 3% ad valorem PJEPA – 3% ad valorem* AJCEPA – 3% ad valorem* RCEP – Zero*
23-496	"UNITED VAA 1000"	3003.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-506	"RESPITORAN®"	3004.90.98	MFN – 5% ad valorem 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).



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-562	"CARNOTFLEET TEMPERATURE CONTROLLED BOX, MODEL: CF1-1"	8418.69.90	MFN – 5% ad valorem AKFTA – Zero* RCEP – Zero*
23-654	"NESTLE® NON-FAT MILK (1L)"	0401.10.10	MFN – 3% ad valorem
23-800	"CONDENSING UNIT, MODEL: CARRIER – 38CEA018308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-801	"CONDENSING UNIT, MODEL: CARRIER – 38CEA012308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-802	"CONDENSING UNIT, MODEL: CARRIER – 38CEA009308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-803	"CONDENSING UNIT, MODEL: CARRIER – 38CAC024308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-804	"CONDENSING UNIT, MODEL: CARRIER – 38CAC018308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-805	"CONDENSING UNIT, MODEL: CARRIER – 38CAC012308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-806	"CONDENSING UNIT, MODEL: CARRIER – 38CAC009308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-807	"CONDENSING UNIT, MODEL: CARRIER – 38CEP024308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-808	"CONDENSING UNIT, MODEL: CARRIER – 38CEP018308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-809	"CONDENSING UNIT, MODEL: CARRIER – 38CEP012308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-810	"CONDENSING UNIT, MODEL: CARRIER – 38CEP009308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-811	"CONDENSING UNIT, MODEL: CARRIER – 38CXV030308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-813	"FAN COIL UNIT, MODEL: CARRIER – 42CEP009308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-814	"FAN COIL UNIT, MODEL: CARRIER – 42CEP012308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-815	"FAN COIL UNIT, MODEL: CARRIER – 42CEP018308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-816	"FAN COIL UNIT, MODEL: CARRIER – 42CEP024308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-817	"FAN COIL UNIT, MODEL: CARRIER – 42CAC009308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-818	"FAN COIL UNIT, MODEL: CARRIER – 42CAC012308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-819	"FAN COIL UNIT, MODEL: CARRIER – 42CAC018308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-820	"FAN COIL UNIT, MODEL: CARRIER – 42CAC024308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-821	"FAN COIL UNIT, MODEL: CARRIER – 42CEA009308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-822	"FAN COIL UNIT, MODEL: CARRIER – 42CEA012308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-823	"FAN COIL UNIT, MODEL: CARRIER – 42CEA018308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-824	"FAN COIL UNIT, MODEL: CARRIER – 42CEA024308"	8415.90.19 ✓	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
23-829	"MYCOGUARD DUPLO"	2309.90.20 ✓	MFN - Zero
23-841	"JINRO 24"	2208.90.99 ✓	MFN – 15% ad valorem AKFTA – Zero* RCEP – Zero*

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

AOCG Memo No. 298-7023

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-846	"UNITED VETOXYPRO"	2941.30.00 ✓	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-875	"CORN GLUTEN FEED"	2303.10.90 ✓	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-876	"CERTICAN® (EVEROLIMUS) 250 MCG TABLETS"	3004.90.89 ✓	MFN – Zero PH-EFTA FTA (CHE/LIE) – Zero*
23-892	"(KC4) MICRO CUVETTES WITH BALLS, MODEL NO.: Z05111"	9027.90.00 ✓	MFN - Zero

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 298-2023
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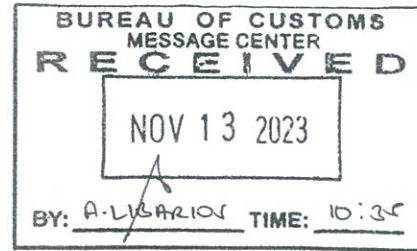
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-095

09-44502

10 November 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 37 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-364, 23-421, 23-425, 23-496, 23-506, 23-562, 23-654, 23-800, 23-801, 23-802, 23-803, 23-804, 23-805, 23-806, 23-807, 23-808, 23-809, 23-810, 23-811, 23-813, 23-814, 23-815, 23-816, 23-817, 23-818, 23-819, 23-820, 23-821, 23-822, 23-823, 23-824, 23-829, 23-841, 23-846, 23-875, 23-876, and 23-892, issued by this Commission on 10 November 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

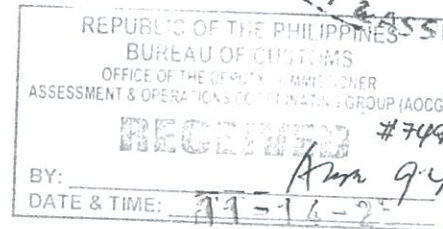
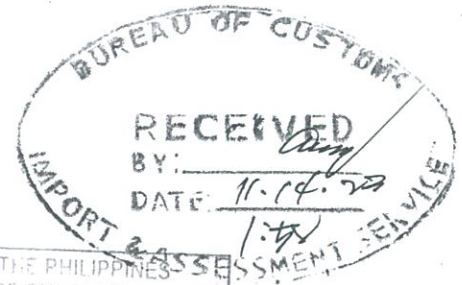
Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





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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 2309.90.20 MFN - Zero AFTA - Zero		23-364
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

“CHOLIGOLD™”

Based on the product specifications, production process flow diagram, certificate of analysis, technical data sheet, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a feed supplement for birds and poultry in the form of a brownish powder containing non-toxic, natural, and stable bioactive compounds. It is composed of natural betaine, lecithin powder, *Curcuma longa*, castor oil, *Acacia nilotica*, and calcium carbonate. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 1 kg per ton of feed or as suggested by a nutritionist, to enhance fat metabolism, improve carcass quality, and optimize growth, egg production, feed efficiency, and livability.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) form “A1”.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero			23-421
			3	DATE ISSUED
				10 November 2023

4 DESCRIPTION OF GOOD

“UNITED VD 500”

Based on the product specifications, product label, production process flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and photograph of the packaging submitted, subject article is a feed-grade vitamin supplement, composed of vitamin D₃ oil, sugar, maltodextrin, modified starch, butylated hydroxytoluene (BHT), and starch, in the form of fine off-white to brownish-yellow granules. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons, subject article is to be added to swine and poultry feeds at a rate of 1 to 5 kg per ton of finished feeds, to prevent vitamin D₃ deficiency and hypocalcemia in animals and to enhance their calcium and phosphorus absorption.

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem PJEPA - 3% ad valorem AJCEPA - 3% ad valorem RCEP - Zero		23-425
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD
	<p>"EFFLUX C-Y COLORED"</p> <p>Based on the product composition, product specifications, safety data sheet, and photograph of the product submitted, subject article is a rust inhibitor in the form of a clear, green liquid (aerosol) with a solvent odour. It is composed of caprylic acid, oleic acid, dicyclohexylamine, 2-methylpentane, solvent yellow 56, solvent blue 35, and propane, among others. Packed in 540-mL aerosol cans, subject article is sprayed or applied to steel, aluminium or copper-alloy molds of plastic injection machines to prevent rust.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. Subject to the above conditions, the preparations and chemical products falling here include anti-rust preparations. These may be preparations based on, for example, phosphoric acid which acts chemically in the prevention of rust.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 3% ad valorem, subject to submission of CO Form "AJ"; 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>

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10363 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero	2 TCC (AR) NO.
	23-496
	3 DATE ISSUED
	10 November 2023

4 | DESCRIPTION OF GOOD

“UNITED VAA 1000”

Based on the product composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a feed-grade vitamin supplement composed of vitamin A acetate oil, ethoxyquin, sugar, gelatin, and starch, in the form of a fine pale-yellow to brown powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to swine and poultry feeds at a rate of 500 g to 2 kg per ton of complete feeds, for the treatment and prevention of vitamin A deficiency in animals.

5 | REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.98		23-506
	MFN - 5% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3
		10 November 2023	

4 DESCRIPTION OF GOOD

“RESPITORAN®”

Based on the product brochure, product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, certificate of analysis, unit dose and batch formulation, and product label submitted, subject article is an herbal respiratory medicament in the form of a brown to blackish-brown suspension. It consists of extracts of tussilago (*Tussilago farfara*) and thyme (*Thymus vulgaris*), and excipients. Packed in 100-mL, 250-mL, and 1-L high-density polyethylene (HDPE) bottles, subject article is added to poultry flock drinking water at a dosage of 1 mL per 2 L of daily drinking water, for three to five days, to overcome respiratory disturbances during bacterial and viral infections (as a nasal decongestant medicine) and to minimize post-vaccination reactions.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise. However, the mere indication of pharmaceutical or other degree of purity is not alone sufficient to justify classification in this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.98, with a Most Favoured Nation (MFN) rate of duty of 5% 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:

pl 4

2	TCC (AR) NO.
23-506	

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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8418.69.90 MFN - 5% ad valorem AKFTA - Zero RCEP - Zero		23-562
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CARNOTFLEET TEMPERATURE CONTROLLED BOX, MODEL: CF1-1"

Based on the technical information, production process flowchart, and test report submitted, subject article is an insulated storage box equipped with a thermoelectric module (a solid-state refrigerating device used for cooling and chilling purposes). It features an automated temperature control and monitoring system and is designed for the storage and transport of temperature-sensitive perishable goods. Subject article has the following specifications:

Material	External	Acrylonitrile butadiene styrene (ABS)
	Internal	Expanded polypropylene (EPP) / Vacuum insulation panels (VIP)
Dimension (WxDxH) (mm)	346 x 535 x 460	
Volume (L)	17	
Temperature sensor measurement range (°C)	-40 to 125	
Battery capacity / weight	Main	24 V, 100 A, 21 kg
	Auxiliary	24 V, 3.2 A, 0.8 kg



5 REASONS FOR CLASSIFICATION

Heading 84.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.

In view thereof, subject article is classified under AHTN 2022 subheading 8418.69.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0401.10.10 MFN - 3% ad valorem		23-654
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD
	<p>“NESTLÉ® NON-FAT MILK (1 L)”</p> <p>Based on the product composition, production process flowchart, and photograph of the product submitted, subject article is a ready-to-drink, 100% standardized homogenized cow's milk with less than 0.1% milk fat content by weight. Subject article has undergone an ultra-high temperature (UHT) process of sterilization and is packed in 1,000-mL aseptic packaging.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 04.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers milk and cream, not concentrated nor containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, whether or not pasteurised, sterilised or otherwise preserved, homogenised or peptonised; but it excludes milk and cream which have been concentrated or which contain added sugar or other sweetening matter (heading 04.02) and curdled, fermented or acidified milk and cream (heading 04.03). The heading also covers reconstituted milk and cream having the same qualitative and quantitative composition as the natural products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0401.10.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-800
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CEA018308"

Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	2.0 hp (1.49 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	765 x 303 x 555
Net Weight (kg)	24.3

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
 TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION!

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-801
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"CONDENSING UNIT, MODEL: CARRIER - 38CEA012308"										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">Cooling Capacity</td> <td style="padding: 2px;">1.5 hp (1.12 kW)</td> </tr> <tr> <td style="padding: 2px;">Power Supply</td> <td style="padding: 2px;">230 V, 1 ph, 60 Hz</td> </tr> <tr> <td style="padding: 2px;">Refrigerant Type</td> <td style="padding: 2px;">R32</td> </tr> <tr> <td style="padding: 2px;">Dimension (WxDxH) (mm)</td> <td style="padding: 2px;">720 x 270 x 495</td> </tr> <tr> <td style="padding: 2px;">Net Weight (kg)</td> <td style="padding: 2px;">20.4</td> </tr> </table>	Cooling Capacity	1.5 hp (1.12 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type	R32	Dimension (WxDxH) (mm)	720 x 270 x 495	Net Weight (kg)	20.4
Cooling Capacity	1.5 hp (1.12 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Refrigerant Type	R32										
Dimension (WxDxH) (mm)	720 x 270 x 495										
Net Weight (kg)	20.4										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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 TARIFF COMMISSION

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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-802
		3	DATE ISSUED
			10 November 2023

4 | **DESCRIPTION OF GOOD**

“CONDENSING UNIT, MODEL: CARRIER - 38CEA009308”

Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	720 x 270 x 495
Net Weight (kg)	19.3

5 | **REASONS FOR CLASSIFICATION**

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p>AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p>23-803</p> <p>3 DATE ISSUED</p> <p>10 November 2023</p>
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4 | **DESCRIPTION OF GOOD**

"CONDENSING UNIT, MODEL: CARRIER - 38CAC024308"

Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	2.5 hp (1.86 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	805 x 330 x 554
Net Weight (kg)	29.6

5 | **REASONS FOR CLASSIFICATION**

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
 TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-804
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	"CONDENSING UNIT, MODEL: CARRIER - 38CAC018308" Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:										
	<table border="1"> <tr> <td>Cooling Capacity</td> <td>2.0 hp (1.49 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Refrigerant Type</td> <td>R32</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>765 x 303 x 555</td> </tr> <tr> <td>Net Weight (kg)</td> <td>26.4</td> </tr> </table>	Cooling Capacity	2.0 hp (1.49 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type	R32	Dimension (WxDxH) (mm)	765 x 303 x 555	Net Weight (kg)	26.4
Cooling Capacity	2.0 hp (1.49 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Refrigerant Type	R32										
Dimension (WxDxH) (mm)	765 x 303 x 555										
Net Weight (kg)	26.4										
5	REASONS FOR CLASSIFICATION										

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-805
		3	DATE ISSUED
			10 November 2023

4 **DESCRIPTION OF GOOD**

"CONDENSING UNIT, MODEL: CARRIER - 38CAC012308"

Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	1.5 hp (1.12 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	720 x 270 x 495
Net Weight (kg)	21.8

5 **REASONS FOR CLASSIFICATION**

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

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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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-806
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

“CONDENSING UNIT, MODEL: CARRIER - 38CAC009308”

Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	720 x 270 x 495
Net Weight (kg)	21.5

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

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MARILOU P. MENDOZA
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1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-807
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CEP024308"

Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	2.5 hp (1.86 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	890 x 342 x 673
Net Weight (kg)	45.6

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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MariLou P. Mendoza
MARILOU P. MENDOZA
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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-808
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CEP018308"

Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	2.0 hp (1.49 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	890 x 342 x 673
Net Weight (kg)	38.8

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-809
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	<p>"CONDENSING UNIT, MODEL: CARRIER - 38CEP012308"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling Capacity</td> <td>1.5 hp (1.12 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Refrigerant Type</td> <td>R32</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>765 x 303 x 555</td> </tr> <tr> <td>Net Weight (kg)</td> <td>24.3</td> </tr> </table>	Cooling Capacity	1.5 hp (1.12 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type	R32	Dimension (WxDxH) (mm)	765 x 303 x 555	Net Weight (kg)	24.3
Cooling Capacity	1.5 hp (1.12 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Refrigerant Type	R32										
Dimension (WxDxH) (mm)	765 x 303 x 555										
Net Weight (kg)	24.3										
5	REASONS FOR CLASSIFICATION										

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed
MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES
 TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-810
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CEP009308"

Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R32
Dimension (WxDxH) (mm)	765 x 303 x 555
Net Weight (kg)	22.7

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-811
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"CONDENSING UNIT, MODEL: CARRIER - 38CXV030308"

Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	3.0 hp (2.24 kW)
Power Supply	230 V, 1 ph, 60 Hz
Refrigerant Type	R410A
Dimension (WxDxH) (mm)	946 x 420 x 810
Net Weight (kg)	59

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-813
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CEP009308"

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air flow (Hi/Mid/Low) (m³/h)	511 / 341 / 246
Dimension (WxDxH) (mm)	795 x 225 x 295
Net Weight (kg)	10.3

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

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MARILOU P. MENDOZA
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-814
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	<p>"FAN COIL UNIT, MODEL: CARRIER - 42CEP012308"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling Capacity</td> <td>1.5 hp (1.12 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Air flow (Hi/Mid/Low) (m³/h)</td> <td>560 / 389 / 299</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>795 x 225 x 295</td> </tr> <tr> <td>Net Weight (kg)</td> <td>10.3</td> </tr> </table>	Cooling Capacity	1.5 hp (1.12 kW)	Power Supply	230 V, 1 ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	560 / 389 / 299	Dimension (WxDxH) (mm)	795 x 225 x 295	Net Weight (kg)	10.3
Cooling Capacity	1.5 hp (1.12 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	560 / 389 / 299										
Dimension (WxDxH) (mm)	795 x 225 x 295										
Net Weight (kg)	10.3										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES
 TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10363 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-815
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

“FAN COIL UNIT, MODEL: CARRIER - 42CEP018308”

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	2.0 hp (1.49 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air flow (Hi/Mid/Low) (m³/h)	685 / 580 / 400
Dimension (WxDxH) (mm)	965 x 239 x 319
Net Weight (kg)	12.3

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-816
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CEP024308"

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	2.5 hp (1.86 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air flow (Hi/Mid/Low) (m³/h)	1,092 / 724 / 379
Dimension (WxDxH) (mm)	1,140 x 275 x 370
Net Weight (kg)	20

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

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AOCG Memo No. 298-2023
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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	AHTN 8415.90.19	2	TCC (AR) NO.
		MFN - 10% ad valorem		23-817
		ACFTA - Zero		3
RCEP - 7% ad valorem	10 November 2023			

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CAC009308"

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air flow (Hi/Mid/Low) (m ³ /h)	537 / 403 / 337
Dimension (WxDxH) (mm)	726 x 210 x 291
Net Weight (kg)	8.2

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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MARILOU P. MENDOZA
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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10363 (CMFTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-818
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CAC012308"

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	1.5 hp (1.12 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air Flow (Hi/Mid/Low) (m³/h)	540 / 480 / 380
Dimension (WxDxH) (mm)	835 x 208 x 295
Net Weight (kg)	9

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-819
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

“FAN COIL UNIT, MODEL: CARRIER - 42CAC018308”

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	2.0 hp (1.49 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air Flow (Hi/Mid/Low) (m³/h)	827 / 619 / 539
Dimension (WxDxH) (mm)	969 x 241 x 320
Net Weight (kg)	11.7

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10663 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-820
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CAC024308"

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	2.5 hp (1.86 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air Flow (Hi/Mid/Low) (m³/h)	1,237 / 1,018 / 915
Dimension (WxDxH) (mm)	1,083 x 244 x 336
Net Weight (kg)	14.1

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-821
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

“FAN COIL UNIT, MODEL: CARRIER - 42CEA009308”

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	1.0 hp (0.75 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air Flow (Hi/Mid/Low) (m³/h)	440 / 380 / 280
Dimension (WxDxH) (mm)	715 x 194 x 285
Net Weight (kg)	7.4

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

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MariLou P. Mendoza

MARILOU P. MENDOZA
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10963 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-822
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CEA012308"

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	1.5 hp (1.12 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air Flow (Hi/Mid/Low) (m³/h)	460 / 400 / 300
Dimension (WxDxH) (mm)	715 x 194 x 285
Net Weight (kg)	7.4

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

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MARILOU P. MENDOZA
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-823
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

"FAN COIL UNIT, MODEL: CARRIER - 42CEA018308"

Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling Capacity	2.0 hp (1.49 kW)
Power Supply	230 V, 1 ph, 60 Hz
Air Flow (Hi/Mid/Low) (m³/h)	780 / 600 / 450
Dimension (WxDxH) (mm)	957 x 213 x 302
Net Weight (kg)	10.8

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

MariLou P. Mendoza
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MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-824
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD										
	“FAN COIL UNIT, MODEL: CARRIER - 42CEA024308”										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the centrifugal-type evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Cooling Capacity</td> <td>2.5 hp (1.86 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Air Flow (Hi/Mid/Low) (m³/h)</td> <td>960 / 750 / 600</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>1,040 x 220 x 327</td> </tr> <tr> <td>Net Weight (kg)</td> <td>13</td> </tr> </table>	Cooling Capacity	2.5 hp (1.86 kW)	Power Supply	230 V, 1 ph, 60 Hz	Air Flow (Hi/Mid/Low) (m ³ /h)	960 / 750 / 600	Dimension (WxDxH) (mm)	1,040 x 220 x 327	Net Weight (kg)	13
Cooling Capacity	2.5 hp (1.86 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Air Flow (Hi/Mid/Low) (m ³ /h)	960 / 750 / 600										
Dimension (WxDxH) (mm)	1,040 x 220 x 327										
Net Weight (kg)	13										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>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.</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 2309.90.20 MFN - Zero		23-829
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

“MYCOGUARD DUPLO”

Based on the product specifications, product brochure, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, packaging information, product label, and photograph of the product submitted, subject article is a feed additive in the form of a fine light-grey powder. It is composed of bentonite, yeast extract, herbal substances, and calcium formate. Packed in 20-kg bags, subject article is added to swine, poultry, and fish feeds at a recommended dosage of 1 to 2 kg per ton of feeds, to reduce the contamination of feeds by mycotoxins as well as to strengthen the animals' immune system and reduce the oxidative processes and detoxify the liver.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health; and those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2208.90.99 MFN - 15% ad valorem AKFTA - Zero RCEP - Zero		23-841
		3	DATE ISSUED
			10 November 2023

4 DESCRIPTION OF GOOD

“JINRO 24”

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 photograph of the product submitted, subject article is a spirituous beverage with an alcohol strength of 24% by volume. It is produced by the dilution of neutral spirits formed by the distillation of fermented grains (rice, barley, and wheat), tapioca, sweet potato, potato, and corn, followed by deodorization (using activated carbon), filtration, blending with water and additives (sucrose and citric acid), filtration, and bottling. Subject article is packed in 700-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.

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FOR THE COMMISSION

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MARILOU P. MENDOZA
 Chairperson

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AOCG Memo No. 798-2023
P10



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.30.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-846
		3	DATE ISSUED
			10 November 2023

4	DESCRIPTION OF GOOD
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“UNITED VETOXYPRO”

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the packaging submitted, subject article is pure feed-grade oxytetracycline hydrochloride (a tetracycline antibiotic) in the form of a yellow crystalline powder. It is used for the treatment of infectious diseases caused by microorganisms susceptible to oxytetracycline. Packed in 10-kg, 15-kg, 20-kg, and 25-kg fiber drums, subject article is added to feeds of calves, foals, lambs, and piglets at a rate of 100 to 200 grams per ton of feeds, for five to seven days.

5	REASONS FOR CLASSIFICATION
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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 29.41 of the AHTN 2022 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include tetracyclines and their derivatives, e.g., chlortetracycline (INN), oxytetracycline (INN).

In view thereof, subject article is classified under AHTN 2022 subheading 2941.30.00, 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.

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FOR THE COMMISSION

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AOCG Memo No. 298-2023

P41



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2303.10.90 MFN - Zero ACFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-875</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">10 November 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“CORN GLUTEN FEED”</p> <p>Based on the certificate of analysis, product information, manufacturing process flow, product specifications, material safety data sheet, and product label submitted, subject article is a feed grade, yellow or light-yellow corn gluten powder. It is a protein-rich by-product in the manufacture of corn starch and corn syrup. Packed in 50-kg woven plastic bags and 850-kg big bags, subject article is added to feeds of poultry, swine, and aquaculture at a rate of 1% to 10% by weight of feeds, as a source of protein.</p>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 23.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, <i>inter alia</i>, residues of starch manufacture and similar residues (from maize (corn), rice, potatoes, etc.) consist largely of fibrous and protein substances usually presented in the form of pellets or meal but occasionally as cake. They are used for animal fodder or as fertilisers; some of these residues (e.g., maize steeping liquors) are used in the production of cultures for the manufacture of antibiotics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2303.10.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>
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AOCG Memo No. 298-2023
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3004.90.89 MFN - Zero PH-EFTA FTA (CHE/LIE) - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-876</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">10 November 2023</p>
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4 **DESCRIPTION OF GOOD**

“CERTICAN® (EVEROLIMUS) 250 MCG TABLETS”

Based on the package leaflet and photograph of the product submitted, subject article is a selective immunosuppressant agent in the form of a white to yellowish, marbled, round, flat tablet with a beveled edge. It contains 250 mcg of everolimus (active ingredient) and excipients (butylated hydroxytoluene, magnesium stearate, lactose monohydrate, hypromellose, crospovidone, and lactose anhydrous). It is indicated for the prophylaxis of organ rejection in adult patients receiving an allogeneic renal or cardiac transplant, and a hepatic transplant. Packed in boxes containing six pieces of 10 tablets in polyamide / aluminium / polyvinyl chloride (PA/Alu/PVC) blister packs, subject article is administered orally in two divided doses and should be taken, either with or without food, at the same time as ciclosporin.

5 **REASONS FOR CLASSIFICATION**

Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 3004.90.89 state that these are medicaments which are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 9027.90.00 MFN - Zero	23-892
	3 DATE ISSUED
	10 November 2023

4 | DESCRIPTION OF GOOD

“(KC4) MICRO CUVETTES WITH BALLS, MODEL NO.: Z05111”

Based on the product brochure, technical information, operating manual, and photograph of the products submitted, subject articles are small transparent laboratory vessels designed for use solely with KC4 Delta™ machine, a semi-automated coagulation analyzer. The single use cuvettes are used to hold the plasma samples to be tested. The filled cuvette is inserted into the machine’s cuvette holder and used to test clotting factors, such as prothrombin time (PT) and fibrinogen levels. Subject articles are packed in transparent bags that hold 2,000 pieces of cuvettes.

5 | REASONS FOR CLASSIFICATION

Heading 90.27 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, photometers. Photometers are widely used for various optical processes and analyses (for determining, for example, degree of concentration, degree of brilliance or transparency of solid substances; degree of exposure of photographic plates or films (densitometers); depth of colour of transparent or opaque solid substances or solutions). Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.

In view thereof, subject articles are classified under AHTN 2022 subheading 9027.90.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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