



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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AOCG Memo No. 302-2023

A modernized and credible customs administration that upholds good governance and is among the world's best

**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 :** 01 December 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 28 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-777	"FLUXANA® CEM"	3822.90.90	MFN – 1% ad valorem
23-856	"VITAMIN PREMIX BEV 6066 MR2 NON-GMO (25 KG)"	2936.90.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-871	"B900 BUTTER FLAVOUR (18 KG)"	0405.90.90	MFN – 1% ad valorem AANZFTA – Zero* RCEP – Zero*
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			





ACCG Memo No. 302-2023

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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*A modernized and credible customs administration that upholds good governance and is among the world's best*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-879	"CYTIDINE-5' – MONOPHOSPHATE FREE ACID (20 KG)"	2934.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-880	"VC SODIUM ASCORBATE REGULAR (25 KG)"	2936.27.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-893	"SKINTACT® ELECTROSURGICAL NEUTRAL ELECTRODE"	9018.90.31	MFN – Zero
23-894	"SKINTACT® DEFIBRILLATION / MULTIFUNCTION ELECTRODES"	9018.90.31	MFN - Zero
23-925	"TRI-CALCIUM PHOSPHATE"	2835.26.00	MFN - Zero
23-929	"CITRIC ACID ANHYDROUS (25 KG)"	2918.14.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-979	"BAKEN REAL BACON CRISPS"	1602.49.91	Export Duty - Zero
23-980	"BAKEN BACON JAM"	2103.90.29	Export Duty - Zero

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | [www.customs.gov.ph](http://www.customs.gov.ph) | [boc.cares@customs.gov.ph](mailto:boc.cares@customs.gov.ph)



AOCG Memo No. 302-2023



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 p3  
 REPUBLIC OF THE PHILIPPINES  
 BUREAU OF CUSTOMS  
 OFFICE OF THE DEPUTY COMMISSIONER  
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)  
**RECEIVED** # 7877  
 BY: Alm 4:45  
 DATE & TIME: 11-29-23

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 23-100

09-44985

28 November 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**

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

BUREAU OF CUSTOMS  
 MESSAGE CENTER  
**RECEIVED**  
 NOV 29 2023  
 BY: A. Libarros TIME: 8:57

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 11 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-777, 23-856, 23-871, 23-879, 23-880, 23-893, 23-894, 23-925, 23-929, 23-979, and 23-980, issued by this Commission on 28 November 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
 Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

Encl: As stated

cc: The Secretary  
 Department of Finance  
 Manila

OFFICE OF THE COMMISSIONER  
 IAS  
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 By: 11/30  
 Date: 11/30  
 Time: 4:00

BUREAU OF CUSTOMS  
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 BY: Alm  
 DATE: 11-30-23  
 10:21  
 IMPORT & ASSESSMENT SERVICE

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
 Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
 Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
 Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



20 NOV 2023







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.90.90 MFN - 1% ad valorem		23-777
		3	DATE ISSUED
			28 November 2023

4	DESCRIPTION OF GOOD
	<p><b>“FLUXANA® CEM”</b></p> <p>Based on the submitted certificate of analyses (comprising of certified values with corresponding degrees of uncertainty), method used to determine the values, safety data sheet, and photograph of the product submitted, subject article is a cement calibration set consisting of 23 pieces of 10-g amber bottles of Portland cement standard reference materials. Packed in a plastic case with a foam-cushioned interior, subject article is used as a calibration and control sample for x-ray fluorescence (XRF) analysis of raw meal, clinker, and cement in laboratories.</p>
	 

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, certified reference materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the certified reference materials of this heading are reference materials prepared for the calibration of an apparatus, the assessment of a measurement method or the assignment of values to a material. These reference materials may consist of, among others, materials, whether natural or synthetic, certain properties of which have been accurately determined (e.g., tensile strength, specific gravity). These reference materials must be accompanied by a certificate which indicates the values of the certified properties, the methods used to determine the values and the degree of certainty associated with each value, and the certifying authority.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3822.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;"><b>AHTN 2936.90.00</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">MFN - Zero</td> <td style="width: 50%;">ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - Zero	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		2	<b>TCC (AR) NO.</b>  <p style="text-align: center;"><b>23-856</b></p>
MFN - Zero	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
		3	<b>DATE ISSUED</b>  <p style="text-align: center;"><b>28 November 2023</b></p>										
4 <b>DESCRIPTION OF GOOD</b>													
<p style="text-align: center;"><b>“VITAMIN PREMIX BEV 6066 MR2 NON-GMO (25 kg)”</b></p> <p>Based on the product composition, product data sheet, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a vitamin premix in the form of a pale yellow fine granular powder. It is composed of ascorbic acid, niacinamide, cyanocobalamin, cholecalciferol, pyridoxine hydrochloride, riboflavin, and maltodextrin (carrier). Packed in 25-kg aluminium foil bags in corrugated carton boxes, subject article is used in the production of powdered chocolate malt milk drink, as a vitamin source.</p>													
5 <b>REASONS FOR CLASSIFICATION</b>													
<p>Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, with a Most Favoured Nation (MFN) rate of duty of zero, and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>													



2	TCC (AR) NO.
23-856	

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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






REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0405.90.90 MFN - 1% ad valorem AANZFTA - Zero RCEP - Zero		23-871
		<b>3</b>	<b>DATE ISSUED</b>
			28 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“B900 BUTTER FLAVOUR (18 kg)”</b>
	<p>Based on the product specifications, product declaration and process flow chart, packing list, and product analysis certificate submitted, subject article is a yellow concentrated butter paste with a rich buttery mouthfeel. It is made from anhydrous milk fat that has been extensively hydrolyzed (lipolyzed) to liberate fatty acids. Packed in 18-kg metallized polyester bags in cardboard boxes, subject article is used as a raw material in the manufacture of food and beverages.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 04.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, butter and other fats and oils derived from milk. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers fats and oils derived from milk (e.g., milkfat, butterfat and butteroil). This group further includes dehydrated butter and ghee (a kind of butter made most commonly from the milk of buffaloes or cows), as well as products consisting of a mixture of butter and small quantities of herbs, spices, flavourings, garlic, etc. (provided they retain the character of the products falling in this heading).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0405.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Digitally signed</i>  </p> <p><b>MARILOU P. MENDOZA</b>        Chairperson</p>
	<p><b>Note:</b> 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>





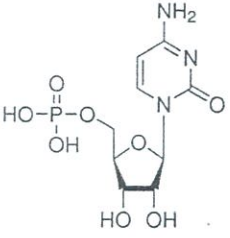
REPUBLIC OF THE PHILIPPINES


## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2934.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-879
		<b>3</b>	<b>DATE ISSUED</b>
			28 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CYTIDINE-5’-MONOPHOSPHATE FREE ACID (20 kg)”</b>
	<p>Based on the product specifications, product composition, certificate of analysis, and production process flowchart submitted, subject article is pure cytidine-5'-monophosphate free acid in the form of white to off-white crystals or crystalline powder. Packed in 20-kg drums, subject article is used as an ingredient in the manufacture of infant, follow-on, and growing-up milk. It has the following chemical structure:</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2934.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: right;"></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2936.27.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-880
		<b>3</b>	<b>DATE ISSUED</b>
			28 November 2023

**4 DESCRIPTION OF GOOD**

**“VC SODIUM ASCORBATE REGULAR (25 kg)”**

Based on the product composition, certificate of analysis, product data sheet, manufacturing principle, and packing list submitted, subject article is pure sodium ascorbate (C<sub>6</sub>H<sub>7</sub>NaO<sub>6</sub>) in the form of odorless white to slightly yellow crystals or crystalline powder. It is produced from the neutralization of L-ascorbic acid followed by isolation and drying. Packed in 25-kg containers, subject article is used as an ingredient in multivitamin and mono-vitamin preparations, and for the enrichment, standardization, or stabilization of dry foods, beverages, and feed preparations.

**5 REASONS FOR CLASSIFICATION**

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

Heading 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. It includes sodium ascorbate.

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

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

FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**

Chairperson

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







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9018.90.31 MFN - Zero		23-893
		<b>3</b>	<b>DATE ISSUED</b>
			28 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SKINTACT® ELECTROSURGICAL NEUTRAL ELECTRODE”</b>
	<p>Based on the brochure, technical specifications, and declaration of product conformity submitted, subject article is a single-use, neutral electrode (grounding pad) designed for use with electrosurgical devices. It generally consists of a foam carrier material, aluminium conductive layer, polyacrylate adhesive, hydrogel, siliconized foil protective cover, and a cable with connector (optional). During surgery, the electrode is securely applied to the chosen skin area of the patient while the cable is connected to the electrosurgical device. Subject article comes in split or unsplit type and is available in adult, pediatric and neonatal sizes.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc., among others, other electro-medical apparatus. This heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes, other than X ray, etc., apparatus of heading 90.22. This group includes electro-surgical apparatus. These utilise high-frequency electric currents, the needle, probe, etc., forming one of the electrodes.</p>

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

In view thereof, subject article is classified under AHTN 2022 subheading 9018.90.31, 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**  
 Chairperson

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





REPUBLIC OF THE PHILIPPINES


## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9018.90.31 MFN - Zero		23-894
		<b>3</b>	<b>DATE ISSUED</b>
			28 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SKINTACT® DEFIBRILLATION / MULTIFUNCTION ELECTRODES”</b>
	<p>Based on the brochure, technical specifications, and declaration of product conformity submitted, subject articles are single-use, defibrillation electrodes (conductive pads) designed for use with defibrillator machines. These generally consist of an adhesive polyethylene (PE) foam carrier material, conductive material made of tin, adhesive hydrogel, siliconized polyethylene terephthalate (PET) foil protective cover, pull tab, and a cable with connector (optional). These are applied to a patient's upper body and are used to transfer energy or electrocardiogram (ECG) signals between the defibrillator and the patient. Subject articles come in sizes suitable for adults and children.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc., among others, other electro-medical apparatus. This heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes, other than X ray, etc., apparatus of heading 90.22. This group includes cardiac defibrillators for defibrillating the heart by the application of electric current.</p> <p>Further, subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 9018.90.31, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>  Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>






REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2835.26.00 MFN - Zero		23-925
		<b>3</b>	<b>DATE ISSUED</b>
			28 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“TRI-CALCIUM PHOSPHATE”</b>
	<p>Based on the product composition, manufacturing process flowchart, product data sheet, certificate of analysis, and packing list submitted, subject article is pure tri-calcium phosphate (<math>\text{Ca}_5\text{OH}(\text{PO}_4)_3</math>) in the form of a white, odourless powder. It is produced from the chemical reaction of phosphoric acid and lime wash, followed by separation (centrifuge/filter), drying, milling, and sieving. Packed in 25-kg paper bags, subject article is used as an anti-caking agent in the manufacture of powdered beverages.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 (a) to chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.35 of the AHTN 2022 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphates and polyphosphates are, among others, calcium phosphates.</p> <p>In view thereof, subject article, is classified under AHTN 2022 subheading 2835.26.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2918.14.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-929
		3	<b>DATE ISSUED</b>
			28 November 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>“CITRIC ACID ANHYDROUS (25 kg)”</b>
	Based on the product specifications, ingredient statement, certificate of analysis, production process flowchart, and packing list submitted, subject article is pure citric acid anhydrous in the form of a granular to fine, colorless or white crystalline powder. Packed in 25-kg kraft paper bags with polyethylene in-liners, subject article is used as an acidulant in the manufacture of powdered beverages.

5	<b>REASONS FOR CLASSIFICATION</b>
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Note 1 (a) to Chapter 29 of 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 29.18 of the AHTN 2022 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function ( $-CH_2OH$ ,  $>CHOH$  or  $\geq COH$ ) and the acid function ( $-COOH$ ). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc. The main alcohol acids include citric acid. Found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, etc.

In view thereof, the subject article is classified under AHTN 2022 subheading 2918.14.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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

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





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF EXPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1602.49.91 Export Duty - Zero		23-979
		<b>3</b>	<b>DATE ISSUED</b>
			28 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BAKEN REAL BACON CRISPS”</b>
	<p>Based on the ingredient declaration, product specifications, production process diagram, and photograph of the product submitted, subject articles are ready-to-eat baked crispy breaded bacon strips seasoned with herbs and spices. These are in the form of golden brown, slightly wavy, thin slices of pork belly coated with a thin layer of breading and seasoning, and with a moderately salty, smoky, and herby flavor. Subject articles are available in 100-g and 180-g resealable stand-up pouches.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 16.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) covers other prepared or preserved meat, meat offal, blood or insects. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all prepared or preserved meat, meat offal, blood or insects of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03). The heading further covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1602.49.91.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF EXPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.29 Export Duty - Zero		23-980
		<b>3</b>	<b>DATE ISSUED</b>
			28 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BAKEN BACON JAM”</b>  Based on the ingredient declaration, product specifications, production process flow diagram, product label, photograph of the product, and sample submitted, subject article is a shiny amber to dark-amber jam with bits of slightly soft to crispy bacon meat. It is composed of sugar, cured bacon, glucose syrup, onion, vinegar, cooking oil, coffee powder, citric acid, and potassium sorbate. It has a tangy aroma with a hint of smokiness and a blend of sweet, sour, and salty taste. Packed in a 130-g glass jar with a box sleeve, subject article is used as a condiment or relish.
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.29.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>          Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>