



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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AOCG Memo No. 08-2024

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. YENER S. BAQUIRAN
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 03 January 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 29 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-371	"FLUENCE GEN6 CUBE, MODEL: 06-01-0004 (IEC)"	8507.60.39	MFN – 1% ad valorem ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA - Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
23-709	"FLUENCE GEN6 CUBE, MODEL: 06-01-0005 (UL)"	8507.60.39	MFN – 1% 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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BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-710	"FLUENCE GEN6 CUBE, MODEL:06-01-0002 (UL)"	8507.60.39	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA - Zero* AKFTA – Zero* RCEP – Zero*
23-711	"FLUENCE GEN6 CUBE, MODEL: 06-01-003 (IEC)"	8507.60.39	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA - Zero* AKFTA – Zero* RCEP – Zero*
23-784	"LACTOSE 100 MESH (1,000 KG)"	0404.90.00	MFN – 3% ad valorem
23-920	"SONY UP-25MD A6 ANALOGUE COLOUR PRINTER"	8443.32.90	MFN – Zero AJCPA – Zero* PJEPA – Zero* RCEP – Zero*
23-921	"GLYCERATED DICED SWEETENED DRIED CRANBERRIES (11.34 KG)"	2008.93.10	MFN – 10% ad valorem
23-922	"URIDINE-5'-MONOPHOSPHATE DISODIUM SALT"	2934.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-977	"PALM KERNEL (PK)"	1207.10.30	Export Duty - Zero
23-995	"FLAVOR 30096"	3302.10.10	MFN – 1% 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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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-1008	“UNIVANICH CRUDE PALM OIL (CPO)”	1511.10.00	Export Duty - Zero
23-1024	“TRACE ELEMENTS PREMIX TE022M (10 KG)”	2106.90.73	MFN – 1% ad valorem
23-1025	“TRACE ELEMENTS PREMIX TE022 (10 KG)”	2106.90.73	MFN – 1% ad valorem

*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

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AOCG Memo No. 08-2024 p. 4



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-45604

TCOC Ref. No. 23-111

29 December 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 13 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-371, 23-709, 23-710, 23-711, 23-784, 23-920, 23-921, 23-922, 23-977, 23-995, 23-1008, 23-1024, and 23-1025, issued by this Commission on 29 December 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

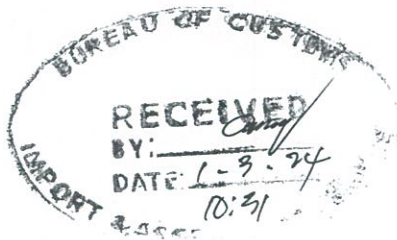
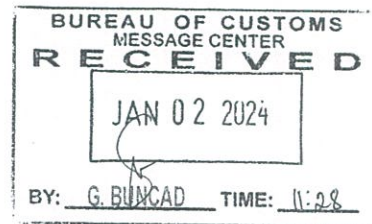
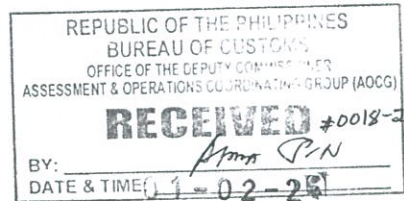
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



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 • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



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AOCG Memo No. 08-2024 p.5

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 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8507.60.39		23-371
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			29 December 2023

4	DESCRIPTION OF GOOD
	“FLUENCE GEN6 CUBE, MODEL: 06-01-0004 (IEC)”
	<p>Based on the brochure, technical drawings and specifications, operations and maintenance manual, and installation manual submitted, subject article is a modular unit specifically designed to store and manage direct current (DC) electricity. It operates on lithium-ion battery technology and includes components such as a battery module; a 7.5-kW chiller unit; a 600-W heating, ventilation, and air conditioning (HVAC) unit; a fire protection system; and an uninterruptible power system (UPS), all housed in a metal enclosure. Subject article can be interconnected with other modules to form a larger system capable of supplying up to 850 MWh of electrical energy and/or 372 MW of continuous power to an electrical distribution system or power grid, depending on the specific configuration.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Section XVI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.</p> <p>Heading 85.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required. Accumulators containing one or more cells and the circuitry to interconnect the cells amongst themselves, often referred to as “battery packs”, are covered by this heading, whether or not they include any ancillary components which contribute to the accumulator’s function of storing and supplying energy, or protect it from damage, such as electrical connectors, temperature control devices (e.g., thermistors), circuit protection devices, and protective housings. They are classified in this heading even if they are designed for use with a specific device.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8507.60.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-371	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8507.60.39 MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero		23-709
		3	DATE ISSUED
			29 December 2023

4 DESCRIPTION OF GOOD

“FLUENCE GEN6 CUBE, MODEL: 06-01-0005 (UL)”

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2	TCC (AR) NO.
23-709	

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
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FOR THE COMMISSION

MariLou P. Mendoza
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MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

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	AHTN 8507.60.39		23-710
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		3
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		DATE ISSUED
			29 December 2023

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	<p>Note 3 to Section XVI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.</p> <p>Heading 85.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required. Accumulators containing one or more cells and the circuitry to interconnect the cells amongst themselves, often referred to as “battery packs”, are covered by this heading, whether or not they include any ancillary components which contribute to the accumulator’s function of storing and supplying energy, or protect it from damage, such as electrical connectors, temperature control devices (e.g., thermistors), circuit protection devices, and protective housings. They are classified in this heading even if they are designed for use with a specific device.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8507.60.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
	23-710

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8507.60.39		23-711
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			29 December 2023

4 DESCRIPTION OF GOOD

“FLUENCE GEN6 CUBE, MODEL: 06-01-0003 (IEC)”

Based on the brochure, technical drawings and specifications, operations and maintenance manual, and installation manual submitted, subject article is a modular unit specifically designed to store and manage direct current (DC) electricity. It operates on lithium-ion battery technology and includes components such as a battery module; two 7.5-kW chiller units; two 600-W heating, ventilation, and air conditioning (HVAC) units; a fire protection system; and an uninterruptible power system (UPS), all housed in a metal enclosure. Subject article can be interconnected with other modules to form a larger system capable of supplying up to 850 MWh of electrical energy and/or 372 MW of continuous power to an electrical distribution system or power grid, depending on the specific configuration.

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In view thereof, subject article is classified under AHTN 2022 subheading 8507.60.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
	23-711

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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
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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 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0404.90.00 MFN - 3% ad valorem		23-784
		3	DATE ISSUED
			29 December 2023

4 DESCRIPTION OF GOOD

“LACTOSE 100 MESH (1,000 kg)”

Based on the product specifications, certificate of analysis, production process flowchart, product label, and delivery and packing list submitted, subject article is a lactose (containing less than 95% anhydrous lactose) in the form of a white to yellowish crystalline powder. It is obtained from whey through the processes of ultrafiltration, reverse osmosis, de-calcification, evaporation, crystallization, washing, and drying. Packed in 1,000-kg big bags, subject article is used as a source of carbohydrate in the manufacture of growing-up milk or infant and follow-on milk (IFFO) powders.

5 REASONS FOR CLASSIFICATION

Note 5 (b) to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02).

Heading 04.04 of the AHTN 2022 covers, among others, products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers fresh or preserved products consisting of milk constituents, which do not have the same composition as the natural product, provided they are not more specifically covered elsewhere.

In view thereof, subject article is classified under AHTN 2022 subheading 0404.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

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 AND 2024 RATES OF IMPORT DUTY	2	TCC (AR) NO.	
	AHTN 8443.32.90 MFN - Zero AJCEPA - Zero PJEPA - Zero RCEP - Zero		23-920	
			3	DATE ISSUED
				29 December 2023

4 DESCRIPTION OF GOOD

“SONY UP-25MD A6 ANALOGUE COLOUR PRINTER”

Based on the brochure submitted, subject article is a printer for medical applications. It accepts analogue signals from medical imaging equipment and is designed to fit on standard endoscopic trolleys. Capable of connecting to automatic data processing machines, subject article has the following specifications:

Printing Method	Dye sublimation thermal transfer
Resolution (dpi)	423
Power Requirements	100 V to 240 V AC, 50/60 Hz
Input Current (A)	1.7 to 1.0
Weight (kg)	5.7
Dimension (WxLxH) (mm)	212 x 398 x 98



5 REASONS FOR CLASSIFICATION

Heading 84.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other printers, copying machine and facsimile machines, whether or not combined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, among others, printers. This group includes apparatus for the printing of text, characters or images on print media, other than printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42. These apparatus accept data from various sources (e.g., automatic data processing machines, flatbed desktop scanners, networks). Most incorporate memory to store that data. The products of this heading may create the characters or images by means such as laser, ink-jet, dot matrix or thermal print processes.

In view thereof, subject article is classified under AHTN 2022 subheading 8443.32.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin Form “AJ”; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form “JP”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2008.93.10 MFN - 10% ad valorem		23-921
		3	DATE ISSUED
			29 December 2023

4 DESCRIPTION OF GOOD

"GLYCERATED DICED SWEETENED DRIED CRANBERRIES (11.34 kg)"

Based on the product specifications, declaration of composition, manufacturing process flowchart, packing list, and photograph of the product submitted, subject articles are diced, sweetened and dried cranberries with typical tart and fruit flavour. These are produced by removing the juice from the hull of sliced cranberries (*Vaccinium macrocarpon*), followed by mixing the concentrated juice with sugar and glycerin to create a syrup, then infusing the syrup into the hull of the fruits. The infused cranberries are then dried, lightly sprayed with sunflower oil, and sliced further. Packed in 11.34-kg corrugated boxes with polyethylene liner, subject articles are used as ingredients for breakfast cereals.

5 REASONS FOR CLASSIFICATION

Heading 20.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. It includes, *inter alia*, fruit preserved by osmotic dehydration. The expression "osmotic dehydration" refers to a process whereby pieces of fruit are subjected to prolonged soaking in a concentrated sugar syrup so that much of the water and the natural sugar of the fruit is replaced by sugar from the syrup. The fruit may subsequently be air-dried to further reduce the moisture content.

In view thereof, subject articles are classified under AHTN 2022 subheading 2008.93.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

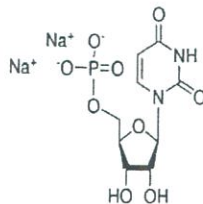
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2934.99.90		23-922
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		29 December 2023
	RCEP - Zero		

4 DESCRIPTION OF GOOD

“URIDINE-5'-MONOPHOSPHATE DISODIUM SALT”

Based on the product specifications, certificate of analysis, and production process flowchart submitted, subject article is pure uridine-5'-monophosphate disodium salt in the form of a white to off-white crystalline powder. Packed in 20-kg drums, subject article is used as an ingredient in the manufacture of growing-up, maternal, and follow-on milk. It has the following chemical structure:



5 REASONS FOR CLASSIFICATION

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

Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.

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.

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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ADVANCE RULING ON TARIFF CLASSIFICATION

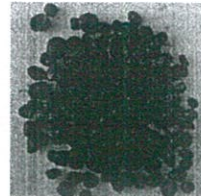
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 AND 2024 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 1207.10.30 Export Duty - Zero		23-977
		3	DATE ISSUED
			29 December 2023

4 DESCRIPTION OF GOOD

“PALM KERNEL (PK)”

Based on the product catalogue, product description, material safety data sheet, and photographs of the product and packaging submitted, subject article is a palm kernel, the core of the fruit of the oil palm. It is in the form of a small, dark-brown nut with characteristic odour, produced by separating the seed from the fruit of the oil palm, followed by cracking, and removing the shell. Packed in 38-kg sacks, subject article is to be processed further to produce crude palm kernel oil and palm kernel expeller or cake.



5 REASONS FOR CLASSIFICATION

Heading 12.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other oil seeds and oleaginous fruits, whether or not broken. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers seeds and fruits of a kind used for the extraction of edible or industrial oils and fats, other than those specified in headings 12.01 to 12.06. The heading covers, *inter alia*, palm nuts and kernels.

In view thereof, subject article is classified under AHTN 2022 subheading 1207.10.30.

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
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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 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10		23-995
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			29 December 2023

4 | DESCRIPTION OF GOOD

“FLAVOR 30096”

Based on the technical and safety data sheets, production process flowchart, certification on product use, packaging information, and photograph of the packaging submitted, subject article is a flavouring preparation composed of propylene glycol, ethyl alcohol, and vanillin, among others. It is in the form of a clear brown to dark brown liquid. Packed in 30-L jerrycans, subject article is used as an ingredient in the manufacture of alcoholic beverages.

5 | REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



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2	TCC (AR) NO.
23-995	

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

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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 AND 2024 RATE/S OF EXPORT DUTY AHTN 1511.10.00 Export Duty - Zero	2	TCC (AR) NO.
		23-1008	
		3	DATE ISSUED
		29 December 2023	

4 DESCRIPTION OF GOOD

“UNIVANICH CRUDE PALM OIL (CPO)”

Based on the production process flowchart, certificate of analysis, safety data sheet, product description, and photograph of the product submitted, subject article is crude palm oil in the form of a thick, cloudy orange liquid or soft solid at ambient temperature. It is produced by sterilizing fresh fruit bunches (FFB) of oil palm, followed by threshing [to separate the palm fruit and empty fruit bunches (EFB)], crushing of palm fruit, pressing (to separate oil from the nut), oil purification (to separate sludge and dirt from the crude oil), and vacuum drying. Packed in 21-metric ton flexibags, subject article is distributed to refineries for use in food and other industries, such as in the production of biscuits, creamer, ice cream, cosmetics, oleochemicals, and biodiesel.

5 REASONS FOR CLASSIFICATION

Heading 15.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers palm oil and its fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that palm oil is a vegetable fat obtained from the pulp of the fruits of oil palms. The main source is the African oil palm (*Elaeis guineensis*) which is native to tropical Africa but is also grown in Central America, Malaysia and Indonesia; other examples are *Elaeis melanococca* (also known as noli palm) and various species of *Acrocomia* palms, including the Paraguayan palm (coco mbocaya), originating in South America. The oils are obtained by extraction or pressing and may be of various colours depending on their condition and whether they have been refined. They are distinguishable from palm kernel oils (heading 15.13), which are obtained from the same oil palms by having a very high palmitic and oleic acid content. Palm oil is used in the manufacture of soap, candles, cosmetic or toilet preparations, as a lubricant, for hot-dipped tin coating, in the production of palmitic acid, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 1511.10.00.

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 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem		23-1024
		3	DATE ISSUED
			29 December 2023

4	DESCRIPTION OF GOOD
	“TRACE ELEMENTS PREMIX TE022M (10 kg)”
	Based on the product specifications, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a fine powder mix of ferric pyrophosphate and maltodextrin (carrier). Packed in a 10-kg sealed container with a sealed inner bag, subject article is used as a raw material in the manufacture of powdered milk products.

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, 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 <i>Digitally signed</i> <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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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 AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2106.90.73 MFN - 1% ad valorem		23-1025	
		3	DATE ISSUED
		29 December 2023	

4 | DESCRIPTION OF GOOD

“TRACE ELEMENTS PREMIX TE022 (10 kg)”

Based on the product specifications, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a fine powder mix of ferric pyrophosphate and glucose syrup (carrier). Packed in a 10-kg sealed container with a sealed inner bag, subject article is used as a raw material in the manufacture of powdered milk products.

5 | REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

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

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