



AOCG Memo No. 11-2024

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

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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 :** 10 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 04 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-509	"LEE KUM KEE FILIPINO STYLE SOY SAUCE"	2103.10.00	MFN – 15% ad valorem ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓
23-845	"YEAST POWDER 60%"	2309.90.20	MFN – Zero ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓
23-943	"YEAST 60%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-950	"PIDOTEC"	2933.79.00	MFN – 3% ad valorem ✓
23-965	"SAVORY WHOLE"	0910.99.90	MFN – 7% ad valorem ✓
23-966	"OREGANO GROUND"	0910.99.90	MFN – 7% ad valorem ✓
23-967	"OREGANO WHOLE"	0910.99.90	MFN – 7% ad valorem ✓

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



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DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-968	"ROSEMARY WHOLE"	1211.90.99.100	MFN – 3% ad valorem ✓
23-969	"WHOLE MARJORAM LEAVES STERILIZED"	0712.90.90	MFN – 3% ad valorem ✓
23-976	"AVI VIT START AID CHICK GEL"	2309.90.20	MFN - Zero ✓
23-985	"INSTANT COFFEE BL"	IN – QUOTA 2101.11.11.100	MFN – 30% ad valorem ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 30% ad valorem* ✓ AIFTA – 30% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – 30% ad valorem* ✓
		OUT – QUOTA 2101.11.11.200	MFN – 45% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 45% ad valorem* ✓ AIFTA – 45% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – 45% ad valorem* ✓
23-986	"INSTANT COFFEE BLC"	IN – QUOTA 2101.11.11.100	MFN – 30% ad valorem ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 30% ad valorem* ✓ AIFTA – 30% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – 30% ad valorem* ✓
		OUT – QUOTA 2101.11.11.200	MFN – 45% ad valorem ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 45% ad valorem* ✓ AIFTA – 45% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – 45% ad valorem* ✓

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



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DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-987	"INSTANT COFFEE BR"	IN – QUOTA 2101.11.11.100	MFN – 30% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 30% ad valorem* ✓ AIFTA – 30% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – 30% ad valorem* ✓
		OUT – QUOTA 2101.11.11.200	MFN – 45% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 45% ad valorem* ✓ AIFTA – 45% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – 45% ad valorem* ✓
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)  
**RECEIVED** #098-24  
BY: \_\_\_\_\_  
DATE & TIME: 01-08-24 8:58

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 24-001  
09-45751

04 January 2024

**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**  
JAN 05 2024  
BY: A-LIBARLOS TIME: 1:11

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. 23-509, 23-845, 23-943, 23-950, 23-965, 23-966, 23-967, 23-968, 23-969, 23-976, 23-985, 23-986, and 23-987, issued by this Commission on 04 January 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 DIRECTOR  
IAS

**RECEIVED**  
By: \_\_\_\_\_  
Date: 1/8/24  
Time: 11:40

BUREAU OF CUSTOMS  
**RECEIVED**  
BY: Ornel  
DATE: 1-8-24  
10:26  
IMPORT & ASSESSMENT





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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.10.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		23-509
		<b>3</b>	<b>DATE ISSUED</b>
			04 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“LEE KUM KEE FILIPINO STYLE SOY SAUCE”</b></p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photographs of the product submitted, subject article is a dark reddish-brown, free-flowing thin liquid. It is produced by making koji with soybeans and wheat flour, followed by fermentation, filtration, and pasteurization (to produce the raw soy sauce), mixing with the other ingredients (such as salt, flavour enhancers, colors, and potassium sorbate), cooking, filtering, and packing. Packed in 500-mL and 1-L plastic bottles, subject article is an ideal sauce for marinating, cooking, and dipping.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2309.90.20</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-845</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>04 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“YEAST POWDER 60%”</b></p> <p>Based on the product data sheet, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, statement of raw material, product label, and photograph of the packaging submitted, subject article is a feed ingredient in the form of a yellow to brown powder containing, at minimum, 60% crude protein. It is produced by the fermentation of the raw materials (bran, soybean meal, and corn gluten meal), followed by drying and crushing. Packed in 25-kg bags, subject article is added to animal feeds as a protein source.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind use 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 complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>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; 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; margin-right: 20px;"><small>Digitally signed</small></p> <p style="text-align: right; margin-right: 20px;"><i>MariLou P. Mendoza</i></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>





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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 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-943
		3	<b>DATE ISSUED</b>
			04 January 2024

4	<b>DESCRIPTION OF GOOD</b>
	"YEAST 60%"
	<p>Based on the material safety and technical data sheets, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product composition, manufacturing process flowchart, certificate of analysis, and product label submitted, subject article is a feed ingredient in the form of a light brown powder containing, at minimum, 60% crude protein. It is produced by the solid fermentation of sterilized raw materials (rice bran powder, wheat bran powder, distiller's dried grains with soluble matter, sugars and glutamic acid extracted from molasses, and monosodium glutamate powder) with <i>Candida utilis</i>. Packed in 25-kg bags, subject article is added to feeds of poultry, swine, and aquaculture species at a dosage of 1% to 5% per ton of feeds as a protein source.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind use 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 complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>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; 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 <i>MariLou P. Mendoza</i> <small>Digitally signed</small> <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>





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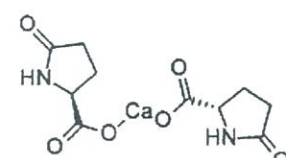
REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2933.79.00</b> <b>MFN - 3% ad valorem</b>		<b>23-950</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>04 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“PIDOTEC”</b></p> <p>Based on the product composition, technical data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, certificate of analysis, product label, and photograph of the packaging submitted, subject article is pure calcium pidolate, a calcium salt of pidolic acid (a lactam of glutamic acid), in the form of a white powder. Available in 200-g sachets, and in 5-kg and 20-kg aluminium bags, subject article is added to swine and poultry feeds at a rate depending on the animal's requirement, to promote bone and joint development in young animals, optimize the performance of post-partum sows, increase milk production, enhance the weight and uniformity of piglets at weaning, and improve eggshell quality and increase egg production in poultry. It has the following chemical structure:</p> <div style="text-align: center;"> <chem>O=C1CCNC1OC(=O)OC2CCNC2=O</chem></div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Notes 1 (a) and 5 (c) (1) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state 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; and that subject to Note 1 to Section VI and Note 2 to Chapter 28, inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound.</p>





2	TCC (AR) NO.
	23-950

Heading 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, lactams. These compounds may be regarded as internal amides analogous to lactones; obtained from amino-acids by elimination of water. The molecules may contain one or more amide functions in a ring. They are known as mono-, di-, trilactams, etc., according to the number of amide functions present.

Further, the EN to Subheading 2933.79 state that if the amide function forms part of two or more rings and if one of these rings does not contain an additional hetero-atom (other than the nitrogen of a lactam group), then the molecule should be considered as a lactam.

In view thereof, subject article is classified under AHTN 2022 subheading 2933.79.00, 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)

<p><b>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 0910.99.90</b> <b>MFN - 7% ad valorem</b></p>	<p><b>2 TCC (AR) NO.</b></p> <p style="text-align: center;"><b>23-965</b></p> <p><b>3 DATE ISSUED</b></p> <p style="text-align: center;"><b>04 January 2024</b></p>
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<p><b>4 DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“SAVORY WHOLE”</b></p> <p>Based on the quality assurance sheet, production process flowchart, product label, and photograph of the packaging submitted, subject article consists of dried whole leaves of savory (<i>Satureja montana L.</i>). Packed in 10-kg kraft bags with inner polyethylene liner, subject article is used as a spice seasoning and as a ready-to-eat condiment.</p>
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<p><b>5 REASONS FOR CLASSIFICATION</b></p> <p>The Harmonized System (HS) General Explanatory Notes to Chapter 9 state that this Chapter covers, among others, spices, i.e., a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.</p> <p>Heading 09.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0910.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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>
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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 2024 RATE/S OF IMPORT DUTY</b>	AHTN 0910.99.90 MFN - 7% ad valorem	2	<b>TCC (AR) NO.</b>
				23-966
			3	<b>DATE ISSUED</b>
			04 January 2024	

**4 DESCRIPTION OF GOOD**

**“OREGANO GROUND”**

Based on the quality assurance sheet, production process flowchart, product label, and photograph of the packaging submitted, subject article consists of dried, steam-sterilized and ground leaves of oregano (*Origanum spp.*). Packed in 20-kg kraft bags with inner polyethylene liner, subject article is used as a spice seasoning and as a ready-to-eat condiment.

**5 REASONS FOR CLASSIFICATION**

The Harmonized System (HS) General Explanatory Notes to Chapter 9 state that this Chapter covers, among others, spices, i.e., a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

Heading 09.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.

In view thereof, subject article is classified under AHTN 2022 subheading 0910.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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

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

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 0910.99.90</b> <b>MFN - 7% ad valorem</b>		<b>23-967</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>04 January 2024</b>

**4 DESCRIPTION OF GOOD**

**“OREGANO WHOLE”**

Based on the quality assurance sheet, production process flowchart, product label, and photograph of the packaging submitted, subject article consists of dried whole leaves of oregano (*Origanum spp.*). Packed in 10-kg kraft bags with inner polyethylene liner, subject article is used as a spice seasoning and as a ready-to-eat condiment.

**5 REASONS FOR CLASSIFICATION**

The Harmonized System (HS) General Explanatory Notes to Chapter 9 state that this Chapter covers, among others, spices, i.e., a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

Heading 09.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.

In view thereof, subject article is classified under AHTN 2022 subheading 0910.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

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





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## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1211.90.99.100 MFN - 3% ad valorem		23-968
		<b>3</b>	<b>DATE ISSUED</b>
			04 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ROSEMARY WHOLE”</b>
	<p>Based on the quality assurance sheet, production process flowchart, product label, and photograph of the packaging submitted, subject article consists of dried whole leaf needles of rosemary (<i>Rosmarinus officinalis</i> L.). Packed in 10-kg kraft bags with inner polyethylene liner, subject article is used as a spice seasoning and ready-to-eat condiment.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 4 to Chapter 12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 12.11 applies, <i>inter alia</i>, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.</p> <p>Heading 12.11 of the AHTN 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled.</p> <p>The following products are included in the heading, among others, rosemary (<i>Rosmarinus officinalis</i>) : herbs, flowers and leaves.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.99.100, 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>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: center;"><i>MariLou P. Mendoza</i></p> <p style="text-align: center;"><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 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0712.90.90 MFN - 3% ad valorem		23-969
		<b>3</b>	<b>DATE ISSUED</b>
			04 January 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“WHOLE MARJORAM LEAVES STERILIZED”</b>
	<p>Based on the technical and safety data sheets, quality assurance sheet, production process flowchart, product label, photograph of the packaging, and sample submitted, subject article consists of steam-sterilized and dried whole marjoram leaves (<i>Origanum majorana</i> L.). Packed in 10-kg kraft bags, subject article is used as a spice seasoning and as a ready-to-eat condiment.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 to Chapter 7 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>, fennel, parsley, chervil, tarragon, cress and sweet marjoram (<i>Majorana hortensis</i> or <i>Origanum majorana</i>).</p> <p>Heading 07.12 of the AHTN 2022 covers dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetables of headings 07.01 to 07.11 which have been dried (including dehydrated, evaporated or freeze-dried) i.e., with their natural water content removed by various processes. The heading also covers dried vegetables, broken or powdered, such as asparagus, cauliflower, parsley, chervil, onion, garlic, celery, generally used either as flavouring materials or in the preparation of soups.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0712.90.90, 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> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <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>





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TARIFF COMMISSION

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 2309.90.20 MFN - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-976</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">04 January 2024</p>
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**4 | DESCRIPTION OF GOOD**

**“AVI VIT START AID CHICK GEL”**

Based on the Certificate of Product Registration and Veterinary Drug and Product Declaration Form from the Bureau of Animal Industry (BAI), product data sheet, production process, master formulation, product brochure, product label, and photograph of the product submitted, subject article is an electrolyte/hydrating agent for young poultry. It is in the form of a water-soluble green powder which turns into gel. It is composed of copper chlorophyll, psyllium husk, sodium chloride, potassium chloride, dextrose, and sorbitol, among others. Packed in 400-g containers, subject article is added to 10-L of animal drinking water, allowed to stand for 10 minutes then stirred once, before feeding to 10,000 chicks or 5,000 turkeys in the first three days of their lives, to provide quick hydration, energy, and early gut protection and development.



**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, 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 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.

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>			<b>2</b>	<b>TCC (AR) NO.</b>
		<u>In-Quota</u>	<u>Out-Quota</u>		23-985
	AHTN	2101.11.11.100	2101.11.11.200	<b>3</b>	<b>DATE ISSUED</b>
	MFN	30% ad valorem	45% ad valorem		04 January 2024
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	Zero	Zero		
	AHKFTA	30% ad valorem	45% ad valorem		
	AIFTA	30% ad valorem	45% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	30% ad valorem	45% ad valorem		

**4 DESCRIPTION OF GOOD****“INSTANT COFFEE BL”**

Based on the product description, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is an instant coffee in the form of brown granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, separation, evaporation, mixing, and spray drying into a water-soluble product. Packed in polypropylene bags containing four packs of 8.25-kg polyethylene bags, subject article is used as a raw material in the manufacture of Kopiko® Blanca coffee mix.

**5 REASONS FOR CLASSIFICATION**

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:





2	TCC (AR) NO.
	23-985

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>			<b>2</b>	<b>TCC (AR) NO.</b>
		<u>In-Quota</u>	<u>Out-Quota</u>		<b>23-986</b>
	<b>AHTN</b>	<b>2101.11.11.100</b>	<b>2101.11.11.200</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>MFN</b>	<b>30% ad valorem</b>	<b>45% ad valorem</b>		
	<b>ATIGA</b>	<b>Zero</b>	<b>Zero</b>		
	<b>AANZFTA</b>	<b>Zero</b>	<b>Zero</b>		
	<b>ACFTA</b>	<b>Zero</b>	<b>Zero</b>		
	<b>AHKFTA</b>	<b>30% ad valorem</b>	<b>45% ad valorem</b>		
	<b>AIFTA</b>	<b>30% ad valorem</b>	<b>45% ad valorem</b>		
	<b>AJCEPA</b>	<b>Zero</b>	<b>Zero</b>		
	<b>AKFTA</b>	<b>5% ad valorem</b>	<b>5% ad valorem</b>		
	<b>RCEP</b>	<b>30% ad valorem</b>	<b>45% ad valorem</b>		<b>04 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“INSTANT COFFEE BLC”</b>
	<p>Based on the product description, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is an instant coffee in the form of brown granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, separation, evaporation, mixing, and spray drying into a water-soluble product. Packed in polypropylene bags containing four packs of 8.27-kg polyethylene bags, subject article is used as a raw material in the manufacture of Kopiko® Black coffee mix.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
	23-986

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>		<b>2</b>	<b>TCC (AR) NO.</b>
	<u>In-Quota</u>	<u>Out-Quota</u>		<b>23-987</b>
	<b>AHTN</b>	<b>2101.11.11.100</b>	<b>2101.11.11.200</b>	
	<b>MFN</b>	<b>30% ad valorem</b>	<b>45% ad valorem</b>	
	<b>ATIGA</b>	<b>Zero</b>	<b>Zero</b>	
	<b>AANZFTA</b>	<b>Zero</b>	<b>Zero</b>	
	<b>ACFTA</b>	<b>Zero</b>	<b>Zero</b>	
	<b>AHKFTA</b>	<b>30% ad valorem</b>	<b>45% ad valorem</b>	
	<b>AIFTA</b>	<b>30% ad valorem</b>	<b>45% ad valorem</b>	
	<b>AJCEPA</b>	<b>Zero</b>	<b>Zero</b>	
	<b>AKFTA</b>	<b>5% ad valorem</b>	<b>5% ad valorem</b>	
	<b>RCEP</b>	<b>30% ad valorem</b>	<b>45% ad valorem</b>	
				<b>3</b>
				<b>DATE ISSUED</b>
				<b>04 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“INSTANT COFFEE BR”</b>
	<p>Based on the product description, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is an instant coffee in the form of brown granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, separation, evaporation, mixing, and spray drying into a water-soluble product. Packed in polypropylene bags containing four packs of 7.65-kg polyethylene bags, subject article is used as a raw material in the manufacture of Kopiko® Brown coffee mix.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-987	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	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**  
Chairperson

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