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AOCG Memo No. 13-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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 : 11 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 15 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-698	"CHLORELLA EXTRACT FLUID W-200"	2106.90.99	MFN – 7% ad valorem ✓
23-715	"XYLEM LOWARA 1 SV SERIES VERTICAL MULTISTAGE ELECTRIC PUMP"	8413.70.91	MFN – 1% ad valorem ✓
23-763	"DOLE® BANANA STRAP"	4911.99.90	MFN – 10% ad valorem ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
23-863	"ALUFIX HAND-SET WALL FORMWORK"	8480.60.00	MFN – 1% ad valorem ✓
23-883	"GELLAN GUM GELLANEER™ ND-103 (20 KG)"	3913.90.90	MFN – 3% ad valorem ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓

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





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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-927	"VITAMIN MINERAL PREMIX RM000177 NON-GMO (25 KG)"	2106.90.73	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).**

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

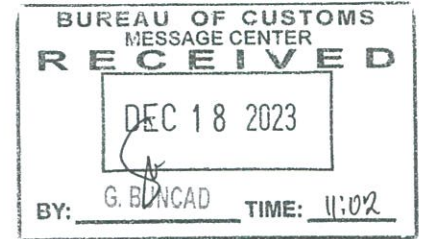
09-45408

TCOC Ref. No. 23-108

15 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-698, 23-715, 23-763, 23-863, 23-883, and 23-927, issued by this Commission on 15 December 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

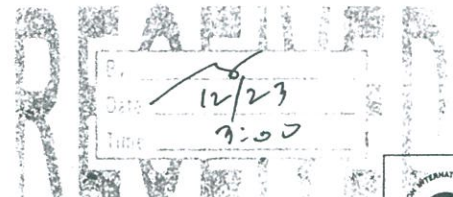
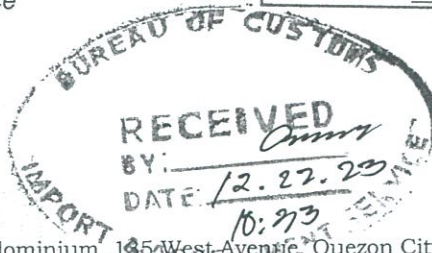
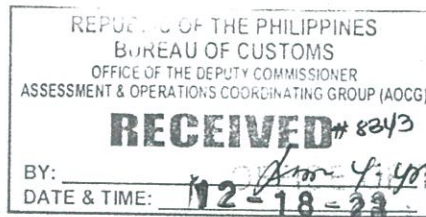
Very truly yours,

Maile P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



4th Floor, West Insula Condominium, 185 West Avenue, Quezon City, 1105 Philippines
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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



18 DEC 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 2106.90.99 MFN - 7% ad valorem		23-698
		3	DATE ISSUED
			15 December 2023

4	DESCRIPTION OF GOOD
	“CHLORELLA EXTRACT FLUID W-200”
	<p>Based on the product specifications, product composition, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, and material safety data sheet submitted, subject article is an extract of chlorella (a single-cell microorganism) in the form of a light-brown fluid. Its production process includes species selection, indoor and outdoor cultivation, separation from impurities, dehydration, cleansing, concentration, and heat extraction. Packed in carton boxes containing 24 pieces of 500-mL tin cans, subject article is used as a raw material in the manufacture of nutritional and dietary food supplements.</p>

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.). The heading includes, <i>inter alia</i>, autolyzed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, 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</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">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 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8413.70.91 MFN - 1% ad valorem		23-715	
		3	DATE ISSUED
		15 December 2023	

4 DESCRIPTION OF GOOD**"XYLEM LOWARA 1 SV SERIES VERTICAL MULTISTAGE ELECTRIC PUMP"**

Based on the brochure and technical specifications submitted, subject article is a multistage, single suction centrifugal pump with a vertical shaft coupled to an electric motor. It has a nominal inlet diameter (DN) ranging from 25 mm to 32 mm and flow rate capacity of up to 2.4 m³/hour. Available in eight variants, subject article is designed for use with liquids from civil, agricultural, water treatment, heating, air conditioning, pharmaceutical, and food and beverage industries/sectors.

5 REASONS FOR CLASSIFICATION

Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.

In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.91, 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
Chairperson

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



REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4911.99.90 MFN - 10% ad valorem AKFTA - Zero RCEP - Zero		23-763
		3	DATE ISSUED
			15 December 2023

4	DESCRIPTION OF GOOD
	“DOLE® BANANA STRAP”
	<p>Based on the brochure, technical specifications, product information, and samples submitted, subject article is a printed, laminated label strap with top and bottom layers made of 15 µm polylactic acid (PLA) film and a middle layer of kraft paper. The inner surface of the top PLA film is printed with the company’s logo, bar code, and other information. Having a length of 520 mm, width of 50 mm, and thickness of 55 to 77 µm, subject article is used as a banana wrapping strap.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other printed matter, including printed pictures and photographs. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all printed matter (including photographs and printed pictures) of this Chapter but not more particularly covered by any of the preceding headings of the Chapter.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4911.99.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8480.60.00 MFN - 1% ad valorem		23-863
		3	DATE ISSUED
			15 December 2023

4	DESCRIPTION OF GOOD
	“ALUFIX HAND-SET WALL FORMWORK”
	<p>Based on the brochure and technical specifications submitted, subject article is a system of concrete moulds. The system has a maximum concrete loading capacity of 50 kN/m² and consists of unassembled moulds (made of closed hollow aluminium profiles with an all-plastic facing) with heights of 135 cm ~ 350 cm, and widths of 25 cm ~ 90 cm, and accessories such as stripping corner, assembly lock, flange screw, tie rod holder, and articulated flange nut, among others. The moulds, assembled on-site, are used to fabricate the concrete wall panels of structures. When the concrete hardens, the moulds are removed and can be used for other projects.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.80 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes moulds for mineral materials. This group includes moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8480.60.00, 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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3913.90.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-883
		3	DATE ISSUED
			15 December 2023

4	DESCRIPTION OF GOOD
	“GELLAN GUM GELLANEER™ ND-103 (20 kg)”
	<p>Based on the product data sheet, statement composition, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a high acyl (HA) type gellan gum in the form of an off-white powder. It is a fermentation-derived hydrocolloid produced by the microorganism <i>Sphingomonas elodea</i> (ATCC 31461) (previously known as <i>Pseudomonas elodea</i>). Packed in 20-kg cartons, subject article is added at a recommended usage level of 0.02% to 0.04% as a suspension agent and mouthfeel enhancer in neutral dairy protein beverages.</p>
5	REASONS FOR CLASSIFICATION
	<p>The General Explanatory Notes to Chapter 39 of the Harmonized System (HS) state that polymers consist of molecules which are characterised by the repetition of one or more types of monomer units.</p> <p>Furthermore, Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.13 of the AHTN 2022 covers natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3913.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73		23-927
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			15 December 2023

4	DESCRIPTION OF GOOD
	“VITAMIN MINERAL PREMIX RM000177 NON-GMO (25 kg)”
	<p>Based on the product composition, manufacturing process flowchart, product data sheet, certificate of analysis, and packing list submitted, subject article is a vitamin and mineral premix in the form of a granular, brownish-orange powder. It is composed of niacinamide, electrolytic iron, D-calcium pantothenate, pyridoxine hydrochloride, spray-dried riboflavin, folic acid powder, and maltodextrin. Packed in 25-kg cartons, subject article is used as a source of vitamins and minerals in the production of breakfast cereals.</p>
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 and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	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.