

AOCG Memo No. 24-2024




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY
hro

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 : 17 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 12 January 2024 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2023 RATES OF DUTY |
|--|---|-----------------------------|---|
| 23-1016 | "AGRIMOS" | 2309.90.20 | MFN - Zero |
| 23-1035 | "DXN® OOTEA LINGZHI 3 IN 1 COFFEE MIX WITH OOLONG TEA AND GANODERMA EXTRACT (LITE)" | IN-QUOTA 2101.12.91.100 | 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 2101.12.91.200 | 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). | | | |



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



AOCG Memo No. 24-2024 p. 2

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

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2023 RATES OF DUTY |
|----------|--|-----------------------------|--|
| 23-1037 | "DXN® ZHI ROASTED COFFEE PREMIX COFFEE WITH GANODERMA EXTRACT" | IN-QUOTA 2101.12.99.100 | 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 2101.12.99.200 | 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* |
| 23-1038 | "DXN® OOTEA WHITE COFFEE ZHINO MIX PREMIX COFFEE WITH OOLONG TEA AND GANODERMA EXTRACT" | IN-QUOTA 2101.12.91.100 | 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 2101.12.91.200 | 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* |
| 23-1039 | "DXN® OOTEA LINGZHI COFFEE MIX 2 IN 1 PREMIX COFFEE WITH OOLONG TEA AND GANODERMA EXTRACT" | IN-QUOTA 2101.12.91.100 | 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 2101.12.91.200 | 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).





MASTER COPY
hvd

AOCG Memo No. 24-2023 p. 3

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

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2023 RATES OF DUTY |
|----------|---|----------------|----------------------|
| 23-1057 | "ACTIPRO® 44 EP – SPRAY DRIED EGG POWDER" | 0408.91.00 | MFN – 3% ad valorem |
| 23-1060 | "WHOLE ALLSPICE STEAM STERILIZED" | 0904.21.90 | MFN – 20% ad valorem |
| 23-1061 | "WHOLE BASIL LEAVES STEAM STERILIZED" | 1211.90.99.100 | MFN – 3% ad valorem |
| 23-1062 | "WHOLE TARRAGON LEAVES STEAM STERILIZED" | 0712.90.90 | MFN – 3% ad valorem |

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

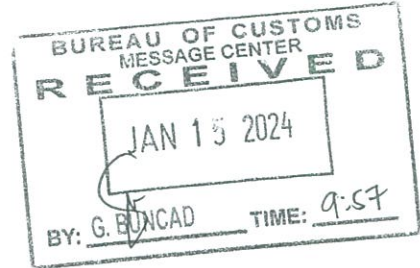
09-45947

Ref. No. 24-005

12 January 2024

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 nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1016, 23-1035, 23-1037, 23-1038, 23-1039, 23-1057, 23-1060, 23-1061, and 23-1062, issued by this Commission on 12 January 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

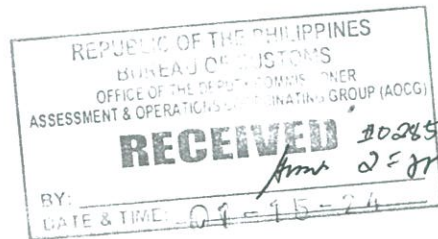
Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



1/12/24

15 JAN 2024



MASTER COPY
hnt

AOCG Memo No. 24-2024 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 2024 RATE/S OF IMPORT DUTY AHTN 2309.90.20 MFN - Zero | 2 | TCC (AR) NO. 23-1016 |
| | | 3 | DATE ISSUED 12 January 2024 |

4 DESCRIPTION OF GOOD

“AGRIMOS”

Based on the product data sheet, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, and photograph of the packaging submitted, subject article is a combination of mannan-oligosaccharides (MOS) and glucose (β -glucans) extracted from the yeast cell walls of *Saccharomyces cerevisiae*. It is obtained by the autolysis of yeast cells at high temperature and at a controlled pH, followed by separation by centrifugation, then spray drying to produce a fine light tan powder with crude protein content (minimum) of 30 %. Packed in 25-kg bags with polyethylene liner, subject article helps block the colonization of undesirable bacteria within an animal’s digestive tract and supports the non-specific immune system. It is added to animal feeds at a rate of 0.5 to 4 kg per ton of compound feeds.

5 REASONS FOR CLASSIFICATION

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

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| 1 | AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------|--|------------------|---------------------|------------------|------|----------------|----------------|-----|----------------|----------------|-------|------|------|---------|------|------|-------|------|------|--------|----------------|----------------|-------|----------------|----------------|--------|------|------|-------|---------------|---------------|------|----------------|----------------|--|-----------------|
| | | | 23-1035 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 3 | DATE ISSUED | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;"></th> <th style="width: 20%; text-align: center;"><u>In-Quota</u></th> <th style="width: 20%; text-align: center;"><u>Out-Quota</u></th> </tr> </thead> <tbody> <tr> <td>AHTN</td> <td style="text-align: center;">2101.12.91.100</td> <td style="text-align: center;">2101.12.91.200</td> </tr> <tr> <td>MFN</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td>ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> <tr> <td>AANZFTA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> <tr> <td>ACFTA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> <tr> <td>AHKFTA</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td>AIFTA</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td>AJCEPA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> <tr> <td>AKFTA</td> <td style="text-align: center;">5% ad valorem</td> <td style="text-align: center;">5% ad valorem</td> </tr> <tr> <td>RCEP</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> </tbody> </table> | | <u>In-Quota</u> | <u>Out-Quota</u> | AHTN | 2101.12.91.100 | 2101.12.91.200 | MFN | 30% ad valorem | 45% ad valorem | 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 | | 12 January 2024 |
| | <u>In-Quota</u> | <u>Out-Quota</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AHTN | 2101.12.91.100 | 2101.12.91.200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MFN | 30% ad valorem | 45% ad valorem | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 |
| | <p>“DXN® OOTEA LINGZHI 3 IN 1 COFFEE MIX WITH OOLONG TEA AND GANODERMA EXTRACT (LITE)”</p> <p>Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a coffee preparation with a slightly bitter and Oolong tea taste. It is in the form of a brown powder composed of instant coffee, non-dairy creamer, sugar, Oolong tea (<i>Camellia sinensis</i>), and Ganoderma extract. Packed in bags containing 20 pieces of 21-g sachets, one pack of subject article is to be dissolved in 150-mL of hot water before consumption.</p> |
| 5 | REASONS FOR CLASSIFICATION |
| | <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, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) 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 submission of the corresponding proof of origin:</p> |

AOCG Memo No. 24-2024 p. 7

| | |
|---------|--------------|
| 2 | TCC (AR) NO. |
| 23-1035 | |

| 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

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 2024 RATE/S OF IMPORT DUTY | | | 2 | TCC (AR) NO. |
|---|---|-----------------------------------|------------------------------------|---|-----------------|
| | | | | | 23-1037 |
| | | | | 3 | DATE ISSUED |
| | | | | | 12 January 2024 |
| | AHTN | In-Quota 2101.12.99.100 | Out-Quota 2101.12.99.200 | | |
| | MFN | 30% ad valorem | 45% ad valorem | | |
| | 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 |
|---|--|
| | <p style="text-align: center;">“DXN® ZHI ROASTED COFFEE PREMIX COFFEE WITH GANODERMA EXTRACT”</p> <p>Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a coffee preparation in the form of a black powder with a bitter taste. It is composed of ground roasted coffee beans, instant coffee, and Ganoderma extract. Packed in boxes containing 30 pieces of 4-g sachets, one pack of subject article is to be dissolved in 150-mL of hot water before consumption.</p> |
| 5 | REASONS FOR CLASSIFICATION |
| | <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, preparations with a basis of coffee, tea or maté.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.99.100 and 2101.12.99.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) 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 submission of the corresponding proof of origin:</p> |

AOCG Memo No. 24-2024 p. 9

| | |
|---|--------------|
| 2 | TCC (AR) NO. |
| | 23-1037 |

| 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

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)

| AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY | | | 2 | TCC (AR) NO. |
|---|-----------------|------------------|---|-----------------|
| | | | | 23-1038 |
| | | | 3 | DATE ISSUED |
| | | | | 12 January 2024 |
| | In-Quota | Out-Quota | | |
| AHTN | 2101.12.91.100 | 2101.12.91.200 | | |
| MFN | 30% ad valorem | 45% ad valorem | | |
| 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 |
|---|--|
| | <p align="center">“DXN® OOTEA WHITE COFFEE ZHINO MIX PREMIX COFFEE WITH OOLONG TEA AND GANODERMA EXTRACT”</p> <p>Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a coffee preparation with a strong espresso flavour and slight taste of Oolong tea. It is in the form of a brown powder composed of instant coffee, non-dairy creamer, sugar, Oolong tea (<i>Camellia sinensis</i>), and Ganoderma extract. Packed in bags containing 12 pieces of 28-g sachets, one pack of subject article is to be dissolved in 150-mL of hot water before consumption.</p> |



| 5 | REASONS FOR CLASSIFICATION |
|---|--|
| | <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, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) 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 submission of the corresponding proof of origin:</p> |

| | |
|---------|---------------------|
| 2 | TCC (AR) NO. |
| 23-1038 | |

| 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

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.



MASTER COPY
hno

AOCG Memo No. 24-2024 p.12

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | | |
|---|---|--|--|---|-----------------|
| 1 | AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY | | | 2 | TCC (AR) NO. |
| | | | | | 23-1039 |
| | | | | 3 | DATE ISSUED |
| | | | | | 12 January 2024 |

4 DESCRIPTION OF GOOD

“DXN® OOTEA LINGZHI COFFEE MIX 2 IN 1
PREMIX COFFEE WITH OOLONG TEA AND GANODERMA EXTRACT”

Based on the product information sheet, ingredients declaration, finished good specifications, manufacturing process flowchart, and product label submitted, subject article is a coffee preparation with a bitter and slight taste of Oolong tea. It is in the form of a light to dark brown powder composed of instant coffee, Oolong tea (*Camellia sinensis*), Ganoderma extract, and sugar. Packed in bags containing 20 pieces of 11-g sachets, one pack of subject article is to be dissolved in 200-mL of hot water before consumption.

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, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) 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 submission of the corresponding proof of origin:

AOCG Memo No. 24-2024 p. 13

| | |
|---------|--------------|
| 2 | TCC (AR) NO. |
| 23-1039 | |

| 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

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 2024 RATE/S OF IMPORT DUTY | AHTN 0408.91.00 MFN - 3% ad valorem | 2 | TCC (AR) NO. |
| | | | | 23-1057 |
| | | | 3 | DATE ISSUED |
| | | | | 12 January 2024 |

| | |
|---|---|
| 4 | DESCRIPTION OF GOOD |
| | <p align="center">“ACTIPRO® 44 EP - SPRAY DRIED EGG POWDER”</p> <p>Based on the product brochure, technical data sheet, production process flowchart, certificate of analysis, and product label submitted, subject article is a pale-yellow powder produced from pasteurized and spray dried whole liquid eggs. Packed in 20-kg kraft bags with polyethylene liner, subject article is suitable as pet food and for animal feed production (for all species) since it is a source of highly digestible protein with amino acid profile.</p> |

| | |
|---|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 04.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whole eggs, not in the shell, and egg yolks of all birds. The products of this heading may be fresh, dried, cooked by steaming or by boiling in water, moulded (e.g., cylindrical “long eggs”), frozen or otherwise preserved. All these fall in the heading whether or not containing added sugar or other sweetening matter and whether for use as food or for industrial purposes (e.g., in tanning).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0408.91.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



MASTER COPY
hnt

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 0904.21.90 MFN - 20% ad valorem | | 23-1060 |
| | | 3 | DATE ISSUED |
| | | | 12 January 2024 |

4 DESCRIPTION OF GOOD

“WHOLE ALLSPICE STEAM STERILIZED”

Based on the technical and safety data sheets, quality assurance sheet, production process flowchart, product label, and photograph of the product submitted, subject article consists of steam-sterilized and dried whole berries of allspice (*Pimenta dioica*) in the form of light to dark reddish-brown grains with a spicy flavor. Packed in 25-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

Heading 09.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that fruits of the genus *Pimenta* include Jamaica pepper (also known as clove pepper, English pepper and allspice).

In view thereof, subject article is classified under AHTN 2022 subheading 0904.21.90, with a Most Favoured Nation (MFN) rate of duty of 20% 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.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 1211.90.99.100 MFN - 3% ad valorem | | 23-1061 |
| | | 3 | DATE ISSUED |
| | | | 12 January 2024 |

4 DESCRIPTION OF GOOD

“WHOLE BASIL LEAVES STEAM STERILIZED”

Based on the technical and safety data sheets, quality assurance sheet, production process flowchart, product label, and photograph of the product submitted, subject articles are steam-sterilized and dried, light to dark greyish-green whole basil (*Ocimum basilicum* L.) leaves. Packed in 10-kg kraft bags with inner polyethylene liner, subject articles are used as spice seasoning and as a ready-to-eat condiment.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

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.

The following products are included in the heading, among others, basil (*Ocimum basilicum*) : flowers and leaves.

In view thereof, subject articles are classified under AHTN 2022 subheading 1211.90.99.100, 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

MARILOU P. MENDOZA
Chairperson

AOCG Memo No. 24-2024 p. 17



MASTER COPY
hnd

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

| | | | |
|--|--|-----------------|---------------------|
| 1 | AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| AHTN 0712.90.90 MFN - 3% ad valorem | | 23-1062 | |
| | | 3 | DATE ISSUED |
| | | 12 January 2024 | |

4 DESCRIPTION OF GOOD

“WHOLE TARRAGON LEAVES STEAM STERILIZED”

Based on the technical data sheet, quality assurance sheet, production process flowchart, product label, and photograph of the product submitted, subject articles are steam-sterilized and dried, light to dark greyish-green whole tarragon (*Artemisia dracuncululus L.*) leaves. Packed in 10-kg kraft bags with inner polyethylene liner, subject articles are used as spice seasoning and as a ready-to-eat condiment.

5 REASONS FOR CLASSIFICATION

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 (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

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.

In view thereof, subject articles are classified under AHTN 2022 subheading 0712.90.90, 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