




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 : 31 January 2024

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 29 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-917	"NIELSEN METER CHARGER NWC-2"	8536.69.92	MFN – 5% ad valorem
23-1034	"DXN® OOTEA VITA CAFÉ MIX PREMIX COFFEE WITH OOLONG TEA, GINSENG, TONGKAT ALI 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* ✓

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
		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* ✓
<p>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</p>			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-46283

Ref. No. 24-012

29 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 two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-917 and 23-1034, issued by this Commission on 29 January 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

Stamp: BUREAU OF CUSTOMS MESSAGE CENTER RECEIVED. Date: 01-30-24. Includes handwritten initials.

Handwritten notes: *1.30.24*, *3:34*, and a signature.

Stamp: BUREAU OF CUSTOMS MESSAGE CENTER RECEIVED. Date: JAN 30 2024. BY: G. BUNCAD. TIME: 9:38.





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 8536.69.92 MFN - 5% ad valorem		23-917
		3	DATE ISSUED
			29 January 2024

4 DESCRIPTION OF GOOD

“NIELSEN METER CHARGER NWC-2”

Based on the brochure and technical specifications submitted, subject article is an ancillary device that is used in charging the Nielsen Personal Meter NPM-1. It is equipped with electrical contact terminals and serves as the base or dock of the meter during charging. To be connected to the electric power source via a micro-Universal Serial Bus (USB) to USB-A cable with adaptor (not included in the importation), subject article has the following specifications:

Power Rating Input	5 V DC; 500 mA
Power Rating Output	5 V DC; 500 mA
Dimension (L x W)	50.5 x 34.4 mm



5 REASONS FOR CLASSIFICATION

Heading 85.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, apparatus for making connections to or in electrical circuits. This apparatus is used to connect together the various parts of an electrical circuit. It includes, among others, plugs, sockets and other contacts for connecting a movable lead or apparatus to an installation which is usually fixed. This category includes plugs and sockets (including those for connecting two movable leads). A plug may have one or more pins or side contacts which match corresponding holes or contacts in the socket. The rim or one of the pins may be used for earthing purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 8536.69.92, with a Most Favoured Nation (MFN) rate of duty of 5% 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.
				23-1034	
		<u>In-Quota</u>	<u>Out-Quota</u>	3	DATE ISSUED
	AHTN	2101.12.91.100	2101.12.91.200	29 January 2024	
	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 VITA CAFE MIX PREMIX COFFEE WITH OOLONG TEA, GINSENG, TONGKAT ALI AND GANODERMA EXTRACT”</p> <p>Based on the ingredients declaration, product information sheet, 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 light- to dark- brown powder composed of sugar, non-dairy creamer, instant coffee, oolong tea (<i>Camellia sinensis</i>), <i>Eurycoma longifolia</i> Jack (tongkat ali) powder, ginseng powder, and Ganoderma extract. Packed in bags containing 20 pieces of 21-g packs, 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.
23-1034	

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.