



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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AOCG Memo No. 48-2024

A modernized and credible customs administration that upholds good governance and is among the world's best

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : **ATTY. VENER S. BAQUIRAN**
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 14 February 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 February 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-671	"PERFEX RADIATOR, MODEL: PC204B1"	8503.00.90	MFN – 1% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
23-773	"ENDRESS + HAUSER OVERFILL PREVENTION SYSTEM SOP300"	8537.10.12	MFN – 5% ad valorem ✓ PH-EFTA FTA (CHE/LIE) – Zero* ✓
24-004	"SIGGI'S RASPBERRY 4% MILKFAT YOGHURT"	0403.20.91	MFN – 7% ad valorem ✓ AANZFTA – 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	2024 RATES OF DUTY
24-006	"CLOUD SEVEN® SPARKLING RUM – EXOTICA PUNCH"	2208.90.99	MFN – 15% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 6% ad valorem* ✓ AIFTA – 15% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – Zero* ✓
24-009	"ZAMIDOL250"	3003.90.00	MFN – 3% ad valorem ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓
24-011	"ZAMINQUIN60"	3003.90.00	MFN – 3% ad valorem ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓
24-017	"STARBUCKS® FRAPPUCCINO® COFFEE"	2202.99.40	MFN – 10% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 4% ad valorem* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
24-018	"STARBUCKS® FRAPPUCCINO® MOCHA"	2202.99.40	MFN – 10% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 4% ad valorem* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
24-019	"PURINA® FELIX® PARTY MIX™ CLASSIC MIX"	2309.10.10	MFN – 5% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-021	"PURINA® FELIX® PARTY MIX™ SEAFOOD MIX"	2309.10.10	MFN – 5% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
24-037	"PURINA® FELIX® PARTY MIX™ BBQ BONANZA SMOKED CHICKEN AND TURKEY FLAVOURS"	2309.10.10	MFN – 5% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
24-043	"STARBUCKS® ESPRESSO ROAST DARK ROAST"	IN-QUOTA 0901.21.11.100	MFN – 40% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – 5% ad valorem* ✓ AHKFTA – 40% ad valorem* ✓ AIFTA – 40% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – 40% ad valorem* ✓
		OUT-QUOTA 0901.21.11.200	MFN – 40% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – 5% ad valorem* ✓ AHKFTA – 40% ad valorem* ✓ AIFTA – 40% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* ✓ RCEP – 40% ad valorem* ✓

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



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REPUBLIC OF THE PHILIPPINES
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-048	"NESCAFE® GOLD ORIGINAL INT5"	IN-QUOTA 2101.11.19.100	MFN – 30% ad valorem ✓ AKFTA – 5% ad valorem* ✓ RCEP – 30 % ad valorem* ✓
		OUT-QUOTA 2101.11.19.200	MFN – 45% ad valorem ✓ AKFTA – 5% ad valorem* ✓ RCEP – 45% ad valorem* ✓
24-061	"FANCY FEAST® GRILLED SALMON FEAST IN GRAVY"	2309.10.10	MFN – 5% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
24-062	"FANCY FEAST® GRILLED SALMON & SHRIMP FEAST IN GRAVY"	2309.10.10	MFN – 5% 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



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09-46568

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-016

12 February 2024

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

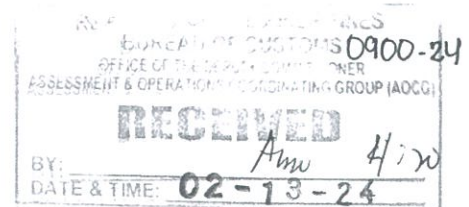
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 15 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-671, 23-773, 24-004, 24-006, 24-009, 24-011, 24-017, 24-018, 24-019, 24-021, 24-037, 24-043, 24-048, 24-061, and 24-062, issued by this Commission on 12 February 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

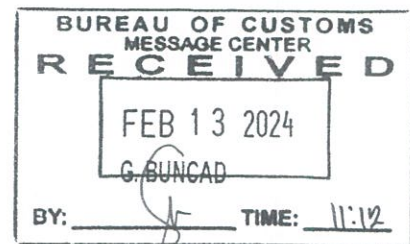
MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



2/14



13 FEB 2024



BAGONG PILIPINAS

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AOCG Memo No. 48-2024 p.6

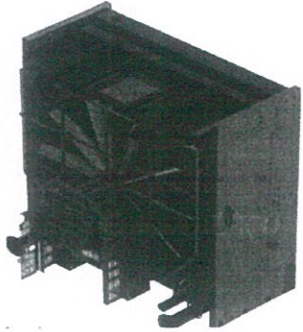
REPUBLIC OF THE PHILIPPINES

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	<p style="text-align: center;">AHTN 8503.00.90</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	2	TCC (AR) NO.
				23-671
			3	DATE ISSUED
				12 February 2024

4	DESCRIPTION OF GOOD														
“PERFEX RADIATOR, MODEL: PC204B1”															
<p>Based on the technical specifications, operations manual, manufacturer’s catalogue, and photograph of the product submitted, subject article is a vertical, pulley-driven radiator designed for mounting on the engine skid of an emergency diesel-powered generator (with a maximum output of 4,375 kVA). It has the following specifications:</p>															
	<table border="1"> <tr><td>Rating (kW)</td><td>2,145</td></tr> <tr><td>Heat Rejection (Btu/min)</td><td>2,000 ~ 34,525</td></tr> <tr><td>Fan Diameter (mm)</td><td>1,700</td></tr> <tr><td>Fan Speed (rpm)</td><td>1,170</td></tr> <tr><td>Maximum operating pressure (psi)</td><td>15</td></tr> <tr><td>Dimension (WxHxD) (mm)</td><td>2,250 x 2,541 x 1,558</td></tr> <tr><td>Dry weight (kg)</td><td>1,450</td></tr> </table>	Rating (kW)	2,145	Heat Rejection (Btu/min)	2,000 ~ 34,525	Fan Diameter (mm)	1,700	Fan Speed (rpm)	1,170	Maximum operating pressure (psi)	15	Dimension (WxHxD) (mm)	2,250 x 2,541 x 1,558	Dry weight (kg)	1,450
Rating (kW)	2,145														
Heat Rejection (Btu/min)	2,000 ~ 34,525														
Fan Diameter (mm)	1,700														
Fan Speed (rpm)	1,170														
Maximum operating pressure (psi)	15														
Dimension (WxHxD) (mm)	2,250 x 2,541 x 1,558														
Dry weight (kg)	1,450														
															

5	REASONS FOR CLASSIFICATION
<p>Heading 85.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the machines of heading 85.01 or 85.02. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts this heading covers parts of the machines of the two preceding headings.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8503.00.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
23-671	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8537.10.12 MFN - 5% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		23-773
		3	DATE ISSUED
			12 February 2024

4 DESCRIPTION OF GOOD

“ENDRESS + HAUSER OVERFILL PREVENTION SYSTEM SOP300”

Based on the operating instruction manual, technical specifications, and photograph of the product submitted, subject article is the control panel of an electrical tank monitoring apparatus. It consists of a metal enclosure equipped with a filter fan, air filter, push buttons, touch display (optional), power supply, electronic fuse, programmable logic controller (PLC), network switch, remote modem/gateway, battery, Nivotester (limit detector), power terminals, safety relay, fuse terminals, remote input/output (I/Os), and power supply circuit breakers. Subject article receives and processes signals from sensors (not included in the importation) containing information on the level of fluids in tanks, or leaks in the tank basin, and switches on the alarm siren (not included in the importation) and signal lamps (not included in the importation). Used primarily in the oil and gas, chemical, and metal industries, subject article has the following specifications:

Rated Ampere (A)	10 or 20
Voltage Range and Frequency (V AC ; Hz)	100 to 240; 45 to 65
Dimension (W x H x D) (mm)	1,000 x 1,200 x 300

5 REASONS FOR CLASSIFICATION

Heading 85.37 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers, among others, “programmable controllers” which are digital apparatus using a programmable memory for the storage of instructions for implementing specific functions such as logic, sequencing, timing, counting and arithmetic, to control, through digital or analog input/output modules, various types of machines.

In view thereof, subject article is classified under AHTN 2022 subheading 8537.10.12, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		24-004
		3	DATE ISSUED
			12 February 2024

4	DESCRIPTION OF GOOD
	<p>“SIGGI'S® RASPBERRY 4% MILKFAT YOGHURT”</p> <p>Based on the finished product specifications, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a raspberry-flavoured thick yoghurt with pink colour. It is made from skim milk, cream (from milk), milk solids, raspberry, cane sugar, stabilizer (pectin), and live yoghurt cultures. Containing 4% fat, subject article is packed in 125-g and 500-g plastic tubs (with paper sleeves) placed inside carton boxes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”; 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> Digitally signed 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)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2208.90.99</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - 15% ad valorem AJCEPA - Zero AKFTA - 5% ad valorem RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-006</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">12 February 2024</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“CLOUD SEVEN® SPARKLING RUM - EXOTICA PUNCH”</p> <p>Based on the product specifications, list of ingredients, manufacturing process flowchart, and artwork label submitted, subject article is a carbonated grapefruit-flavoured spirituous beverage with an alcoholic strength of 4.8% by volume. It is produced by carbonating a mixture composed of, among others, water, alcohol rum (mix of distilled fermented molasses and rum), grapefruit concentrate, acidity regulator, and artificial sweetener. Subject article is packed in 350-mL aluminium cans.</p> 

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 22.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, whatever their alcohol strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter. In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, <i>inter alia</i>, beverages formulated to simulate wine by mixing distilled spirits with fruit or nut juice and/or water, sugar, colouring, flavouring or other ingredients, other than products of heading 22.04.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2208.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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>
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2	TCC (AR) NO.
24-006	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	15	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	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

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.
	AHTN 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-009
		3	DATE ISSUED
			12 February 2024

4	DESCRIPTION OF GOOD
	<p>“ZAMIDOL250”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product formulation, product information sheet, safety data sheet, product label, technical catalogue, and photograph of the packaging submitted, subject article is a pyridone-derivative broad-spectrum coccidiostat in the form of a white powder. It consists of clopidol (active ingredient), corn starch, and calcium carbonate. Packed in 25-kg multilayered polyethylene bags, subject article is to be mixed with animal feeds at a level of 0.5 to 1.0 kg per ton of finished feeds (to obtain a concentration of 125 to 250 ppm clopidol), to aid in the prevention of coccidiosis (caused by <i>Eimeria</i> species) in broiler chickens and chickens reared for laying, and leucocytozoonosis (caused by <i>Leucocytozoon smithi</i>) in turkeys.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, 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 <small>Digitally signed</small>  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>





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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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-011
		3	DATE ISSUED
			12 February 2024

4	DESCRIPTION OF GOOD
	“ZAMIQUIN60”
	<p>Based on the product formulation, Certificate of Product Registration from the Bureau of Animal Industry (BAI), technical catalogue, safety data sheet, and photograph of the packaging submitted, subject article is an anticoccidial feed premix in the form of a free-flowing beige powder. It consists of decoquinatate (active ingredient), corn starch, and calcium carbonate. Packed in 25-kg multilayered polyethylene bags, subject article is added to animal feeds at a level of 500 g per ton of feeds, for the prevention and control of coccidiosis caused by <i>Eimeria</i> species in cattle, sheep, goats, and broiler chickens.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, 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</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>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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2202.99.40		24-017
	MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 4% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			12 February 2024

4	DESCRIPTION OF GOOD
	“STARBUCKS® FRAPPUCCINO® COFFEE”
	<p>Based on the manufacturing dossier, product label, and photograph of the product submitted, subject article is a ready-to-drink beverage composed of water, sugar, skimmed milk, whole milk, coffee powder, and emulsifier, among others. Subject article is packed in 280-mL polyethylene terephthalate (PET) bottles.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, <i>inter alia</i>, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2202.99.40, with a Most Favoured Nation (MFN) rate of duty of 10% 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>



BAGONG PILIPINAS

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ACOG Memo No. 48-2024 p. 15

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 2202.99.40		24-018
	MFN - 10% ad valorem AANZFTA - Zero AHKFTA - 4% ad valorem AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		12 February 2024

4	DESCRIPTION OF GOOD
	“STARBUCKS® FRAPPUCCINO® MOCHA”
	<p>Based on the manufacturing dossier, product label, and photograph of the product submitted, subject article is a mocha-flavoured ready-to-drink beverage composed of water, sugar, milk solids (skimmed milk and whole milk), coffee powder, cocoa powder, and emulsifier, among others. Subject article is packed in 280-mL polyethylene terephthalate (PET) bottles and boxed in corrugated cartons containing 12 bottles per carton.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 22.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, <i>inter alia</i>, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2202.99.40, with a Most Favoured Nation (MFN) rate of duty of 10% 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>



AOCG Memo No. 48-2024 p. 16

2	TCC (AR) NO.
24-017	

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)	4	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.

2	TCC (AR) NO.
24-018	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	4	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

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FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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AOCG Memo No. 48-2024 p. 18

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.
<p style="text-align: center;">AHTN 2309.10.10</p> <p>MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	24-019
	3 DATE ISSUED
	12 February 2024

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“PURINA® FELIX® PARTY MIX™ CLASSIC MIX”</p> <p>Based on the formula certificate, manufacturing process flow diagram, product label, and photograph of the product submitted, subject article is a cat treat in the form of extruded dry kibbles. It is composed of whole grain cereals (rice and corn), poultry by-product meal, corn gluten meal, poultry oil, vitamins, minerals, amino acids, and fish meal, among others. Packed in 60-g resealable doypacks, subject article is intended for adult cats (over 12 months old).</p> 

5 REASONS FOR CLASSIFICATION
<p>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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed, and biscuits for dogs or other animals, usually made with flour, starch or cereal products mixed with greaves or meat meal.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
24-019	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.10.10		24-021
	MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			12 February 2024

4	DESCRIPTION OF GOOD
	“PURINA® FELIX® PARTY MIX™ SEAFOOD MIX”
	<p>Based on the formula certificate, manufacturing process flow diagram, product label, and photograph of the product submitted, subject article is a cat treat in the form of extruded dry kibbles. It is composed of whole grain cereals (rice and corn), poultry by-product meal, corn gluten meal, poultry oil, vitamins, minerals, amino acids, and fish meal, among others. Packed in 60-g resealable doypacks, subject article is intended for adult cats (over 12 months old).</p>



5	REASONS FOR CLASSIFICATION
	<p>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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed, and biscuits for dogs or other animals, usually made with flour, starch or cereal products mixed with greaves or meat meal.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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>



AOCG Memo No. 48-2024 p. 21

2	TCC (AR) NO.
24-021	

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

Digitally signed


MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2309.10.10</p> <p>MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>			24-037
		3	DATE ISSUED
		12 February 2024	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“PURINA® FELIX® PARTY MIX™ BBQ BONANZA SMOKED CHICKEN AND TURKEY FLAVOURS”</p> <p>Based on the product description and specifications, list of ingredients, manufacturing process flow diagram, product label, and photograph of the product submitted, subject article is a cat treat in the form of extruded dry kibbles. It is composed of whole grain cereals (rice and corn), poultry by-product meal, corn gluten meal, poultry oil, vitamins, minerals, amino acids, and fish meal, among others. Packed in 60-g resealable doypacks, subject article is used as a treat (for occasional or supplementary feeding) for adult cats.</p> <div style="text-align: right;">  </div>	

5	REASONS FOR CLASSIFICATION
<p>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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed, and biscuits for dogs or other animals, usually made with flour, starch or cereal products mixed with greaves or meat meal.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
24-037	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
		<u>In-Quota</u>	<u>Out-Quota</u>		24-043
	AHTN	0901.21.11.100	0901.21.11.200	3	DATE ISSUED
	MFN	40% ad valorem	40% ad valorem		12 February 2024
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	5% ad valorem	5% ad valorem		
	AHKFTA	40% ad valorem	40% ad valorem		
	AIFTA	40% ad valorem	40% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	40% ad valorem	40% ad valorem		

4	DESCRIPTION OF GOOD
	“STARBUCKS® ESPRESSO ROAST DARK ROAST”
	<p>Based on the certificate of ingredients, manufacturing process flowchart, and product label submitted, subject article is 100% roasted whole arabica coffee beans with notes of molasses and caramelized sugar. Packed in 1-kg polyethylene (PE) bags, subject article is used in making classic espresso drinks.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.11.100 and 0901.21.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem, 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>



AOCG Memo No. 48-2024 p. 25

2	TCC (AR) NO.
24-043	

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)	5	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	40	40	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	40	40	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	40	40	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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
				24-048
			3	DATE ISSUED
	AHTN	<u>In-Quota</u> 2101.11.19.100		<u>Out-Quota</u> 2101.11.19.200
MFN	30% ad valorem	45% ad valorem		
AKFTA	5% ad valorem	5% ad valorem		
RCEP	30% ad valorem	45% ad valorem		

4	DESCRIPTION OF GOOD
	<p align="center">“NESCAFE® GOLD ORIGINAL INT5”</p> <p>Based on the product specifications, certification of ingredients, manufacturing process flowchart, and photograph of the product submitted, subject article is an instant coffee made from a blend of Arabica and Robusta coffee beans. It is in the form of soluble coffee granules with a deeply roasted aroma and hints of dark chocolate and citrus. It is produced by roasting green coffee beans, followed by extraction, evaporation, and freeze-drying. Subject article is packed in 50-g, 100-g, or 200-g glass jars.</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, 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 2101.11.19.100 and 2101.11.19.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively; ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rates of duty of 30% and 45% ad valorem, respectively, 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 align="right">FOR THE COMMISSION <small>Digitally signed</small>  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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.10.10		24-061
	MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			12 February 2024

4	DESCRIPTION OF GOOD
	“FANCY FEAST® GRILLED SALMON FEAST IN GRAVY”
	<p>Based on the formula certificate, manufacturing process flow diagram, product label, and photograph of the product submitted, subject article is a gourmet wet cat food. It is made from wheat gluten, salmon, lamb liver, cod, poultry meal, tuna, poultry oil, thickeners, amino acids, minerals, vitamins, and sugars. Packed in 85-g cans, subject article is to be fed to cats at one can per day per kilogram of bodyweight.</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
24-061	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

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.



BAGONG PILIPINAS

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AOCG Memo No. 48-2024 p. 29


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 2309.10.10		24-062
	MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			12 February 2024

4	DESCRIPTION OF GOOD
	“FANCY FEAST® GRILLED SALMON & SHRIMP FEAST IN GRAVY”
	<p>Based on the formula certificate, manufacturing process flow diagram, product label, and photograph of the product submitted, subject article is a gourmet wet cat food. It is made from wheat gluten, lamb liver, salmon, shrimp, chicken frame, poultry meal, tuna, poultry oil, thickeners, amino acids, minerals, vitamins, and sugars. Packed in 85-g cans, subject article is to be fed to cats at one can per day per kilogram of bodyweight.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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>



hms

2	TCC (AR) NO.
24-062	

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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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