




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 : 04 March 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 21 February 2024 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2024 RATES OF DUTY |
|----------|--|----------------|--|
| 24-063 | "FANCY FEAST® GRILLED OCEAN WHITEFISH & TUNA 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* |
| 24-064 | "FANCY FEAST® GRILLED LIVER & CHICKEN 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).**





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2024 RATES OF DUTY |
|----------|---|----------------|--|
| 24-065 | "FANCY FEAST® GRILLED CHICKEN 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* |
| 24-066 | "FANCY FEAST® GRILLED CHICKEN & BEEF 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* |
| 24-067 | "FANCY FEAST® GRILLED BEEF 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* |
| 24-068 | "FANCY FEAST® GRAVY LOVERS™ SALMON FEAST IN SEARED SALMON FLAVOUR GRAVY" | 2309.10.10 | MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero* |
| 24-069 | "FANCY FEAST® GRAVY LOVERS™ OCEAN WHITEFISH & TUNA FEAST IN SAUTEED SEAFOOD FLAVOR 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).**





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AOCG Memo No. 61-2024 P-3

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2024 RATES OF DUTY |
|----------|--|----------------|--|
| 24-070 | "FANCY FEAST® GRAVY LOVERS™ CHICKEN FEAST IN GRILLED CHICKEN FLAVOR GRAVY" | 2309.10.10 | MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero* |
| 24-071 | "FANCY FEAST® GRAVY LOVERS™ BEEF FEAST IN ROASTED BEEF FLAVOR GRAVY" | 2309.10.10 | MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero* |
| 24-094 | "BAJAJ RE 4S FI MONOCOQUE CHASSIS FITTED WITH ENGINE" | 8706.00.39 | MFN – 10% ad valorem/ AIFTA – 10% ad valorem* |

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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



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09-46807

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-019

21 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**:

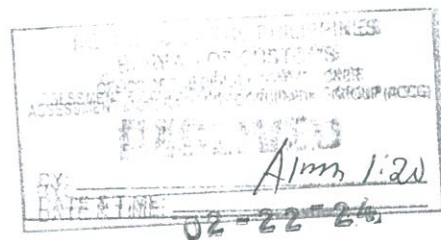
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of ten Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-063, 24-064, 24-065, 24-066, 24-067, 24-068, 24-069, 24-070, 24-071, and 24-094 issued by this Commission on 21 February 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

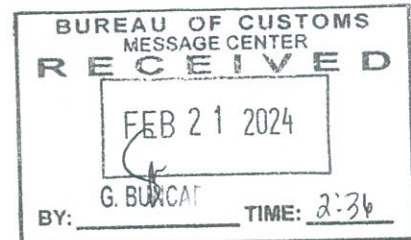
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

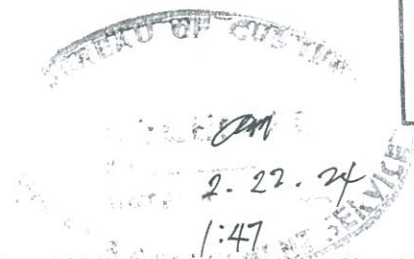


Encl: As stated

cc: The Secretary
Department of Finance
Manila



2/23/24






BAGONG PILIPINAS

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 | | 24-063 |
| | MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero | 3 | DATE ISSUED |
| | | | 21 February 2024 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | <p style="text-align: center;">“FANCY FEAST® GRILLED OCEAN WHITEFISH & TUNA FEAST IN GRAVY”</p> <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, cod, tuna, poultry meal, chicken frame, 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. |
| | 24-063 |

| <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.

| | |
|--------|--------------|
| 2 | TCC (AR) NO. |
| 24-064 | |

| 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 |

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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|-------------------------|
| 1 | AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2309.10.10 | | 24-065 |
| | <p>MFN - 5% ad valorem</p> <p>AANZFTA - Zero</p> <p>AHKFTA - Zero</p> <p>AJCEPA - Zero</p> <p>RCEP - Zero</p> <p>ATIGA - Zero</p> <p>ACFTA - Zero</p> <p>AIFTA - Zero</p> <p>AKFTA - Zero</p> | 3 | DATE ISSUED |
| | | | 21 February 2024 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “FANCY FEAST® GRILLED CHICKEN 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 chicken frame, wheat gluten, lamb liver, 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> |



| | |
|---------------|---------------------|
| 2 | TCC (AR) NO. |
| 24-065 | |

| <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 |

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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 | | 24-066 |
| | MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero | 3 | DATE ISSUED |
| | | | 21 February 2024 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “FANCY FEAST® GRILLED CHICKEN & BEEF 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 chicken frame, wheat gluten, beef liver, poultry meal, lamb liver, 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> |



| | |
|---|--------------|
| 2 | TCC (AR) NO. |
| | 24-066 |

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson


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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 | | 24-067 |
| | MFN - 5% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero | 3 | DATE ISSUED |
| | ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero | | 21 February 2024 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “FANCY FEAST® GRILLED BEEF 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, chicken frame, beef liver, poultry meal, beef lung, 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> |



| | |
|--------|--------------|
| 2 | TCC (AR) NO. |
| 24-067 | |

| <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. |
| <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> | | 3 | DATE ISSUED |
| | | <p>24-068</p> <p>21 February 2024</p> | |
| 4 | DESCRIPTION OF GOOD | | |
| <p style="text-align: center;">“FANCY FEAST® GRAVY LOVERS™ SALMON FEAST IN SEARED SALMON FLAVOUR GRAVY”</p> <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 salmon, wheat gluten, cods, lamb liver, poultry meal, tuna, poultry oil, thickeners, amino acids, minerals, vitamins, sugars, and flavour. 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. |
| 24-068 | |

| <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 |

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FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

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| <p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <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> | <p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-069</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">21 February 2024</p> |
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| <p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“FANCY FEAST® GRAVY LOVERS™ OCEAN WHITEFISH & TUNA FEAST IN SAUTÉED SEAFOOD FLAVOR GRAVY”</p> <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 cods, wheat gluten, tuna, lamb liver, poultry meal, chicken frame, poultry oil, thickeners, amino acids, minerals, vitamins, sugars, and flavour. 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> |
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| <p>5 REASONS FOR CLASSIFICATION</p> <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> |
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| 2 | TCC (AR) NO. |
| 24-069 | |

| <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.




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

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| <p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <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> | <p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-070</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">21 February 2024</p> |
| <p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“FANCY FEAST® GRAVY LOVERS™ CHICKEN FEAST IN GRILLED CHICKEN FLAVOR GRAVY”</p> <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 chicken frame, wheat gluten, lamb liver, mechanically-deboned chicken, poultry meal, cods, tuna, poultry oil, thickeners, amino acids, minerals, vitamins, sugars, and flavour. 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> | |
| <p>5 REASONS FOR CLASSIFICATION</p> <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> | |

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| 2 | TCC (AR) NO. |
| | 24-070 |

| 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)

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| 1 | AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2309.10.10 | | 24-071 |
| | MFN - 5% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero | 3 | DATE ISSUED |
| | ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero | | 21 February 2024 |

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| 4 | DESCRIPTION OF GOOD |
| | “FANCY FEAST® GRAVY LOVERS™ BEEF FEAST IN ROASTED BEEF FLAVOR 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 beef liver, chicken frame, wheat gluten, poultry meal, tuna, poultry oil, thickeners, amino acids, minerals, vitamins, sugars, and flavour. Packed in 85-g cans, subject article is to be fed to cats at one can per day per kilogram of bodyweight.</p> |
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| 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. |
| | 24-071 |

| <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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

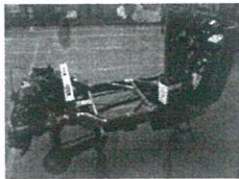
Pursuant to Section 1100 of RA 10863 (CMTA)

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| 1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY | 2 TCC (AR) NO. |
| <p style="text-align: center;">AHTN 8706.00.39 MFN - 10% ad valorem AIFTA - 10% ad valorem</p> | 24-094 |
| | 3 DATE ISSUED 21 February 2024 |

4 | **DESCRIPTION OF GOOD**

“BAJAJ RE 4S FI MONOCOQUE CHASSIS FITTED WITH ENGINE”

Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a chassis specifically designed for a three-wheeled motor vehicle for the transport of up to four persons, with one reverse and four forward gears. It is fitted with a four-stroke spark-ignition engine with a cylinder capacity of 198.88 cc and other parts such as a handbrake lever, hand start lever, wiring harness, and cables. Subject article is to be imported together with other loose parts (e.g., dashboard, windshield, handlebar, bumper, ignition assembly, and battery).



5 | **REASONS FOR CLASSIFICATION**

Heading 87.06 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the chassis-frames or the combined chassis-body framework (unibody or monocoque construction), for the motor vehicles of headings 87.01 to 87.05, fitted with their engines and with their transmission and steering gear and axles (with or without wheels). That is to say, goods of this heading are motor vehicles without bodies. The chassis classified in this heading may, however, be fitted with bonnets (hoods), windscreens (windshields), mudguards, running-boards and dashboards (whether or not equipped with instruments). Chassis also remain classified here whether or not fitted with tyres, carburettors or batteries or other electrical equipment.

In view thereof, subject article is classified under AHTN 2022 subheading 8706.00.39, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-India Free Trade Area (ACFTA) rate of duty of 10% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.

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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