



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**


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AOCG Memo No. G3-2024

*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 :** 6 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 29 February 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1033	"DXN® CORDYCEPS CEREAL"	1806.90.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* ACJEP A – Zero* AKFTA – 5% ad valorem* RCEP – Zero*
23-1036	"DXN® WILD BETEL FOOD SUPPLEMENT PILL"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE

AOCG Memo No. 63-2024 p. 2

**BUREAU OF CUSTOMS**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1042	"PROPHORCE™ CLASSIC NC – LIQUID"	3824.99.99	MFN – 3% ad valorem
23-1054	"NISSAN LIVINA"	8703.22.59	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – 20% ad valorem* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
23-1056	"NISSAN PATROL"	8703.24.51	MFN – 30% ad valorem AJCEPA – 30% ad valorem* PJEPA – Zero* RCEP – 30% ad valorem*
23-1068	"NISSAN URVAN (PREMIUM AND STANDARD)"	8702.10.99	MFN – 20% ad valorem AJCEPA – 20% ad valorem* PJEPA – Zero* RCEP – 20% ad valorem*
24-022	"BETTER THAN PASTA™ SPAGHETTI ORGANIC"	1901.90.99	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-023	"BETTER THAN NOODLES™ THAI STYLE ORGANIC"	1901.90.99	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-024	"BETTER THAN RICE™ ORGANIC"	1901.90.99	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-025	"BETTER THAN PASTA™ TAGLIATELLE ORGANIC"	1901.90.99	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-026	"BETTER THAN PASTA™ ANGEL HAIR ORGANIC"	1901.90.99	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*

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



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AOCG Memo No. G3-2024 p.3

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-027	"BETTER THAN NOODLES™ ORGANIC"	1901.90.99	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-121	"QUAKER® QUICK COOK OATMEAL"	1104.12.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 3% ad valorem* AJCEPA – Zero* AKFTA – 3% ad valorem* RCEP – Zero*
24-122	"QUAKER® INSTANT OATMEAL"	1104.12.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 3% ad valorem* AJCEPA – Zero* AKFTA – 3% ad valorem* RCEP – Zero*
24-123	"QUAKER® ROLLED OATMEAL"	1104.12.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 3% ad valorem* AJCEPA – Zero* AKFTA – 3% ad valorem* RCEP – Zero*
24-165	"SERES 7 (2WD)"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem*

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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AOCG Memo No. 63-2024 p. 4

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

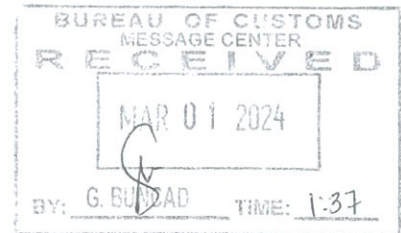
09-47032

Ref. No. 24-022

29 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 16 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1033, 23-1036, 23-1042, 23-1054, 23-1056, 23-1068, 24-022, 24-023, 24-024, 24-025, 24-026, 24-027, 24-121, 24-122, 24-123, and 24-165, issued by this Commission on 29 February 2024. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

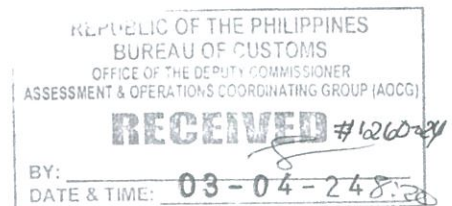
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



*amf*  
3. 4. 24  
2: 28

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Addresses: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph) / [Records@tariffcommission.gov.ph](mailto:Records@tariffcommission.gov.ph)



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AOCG Memo No. 63-2024 p. 5

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<p><b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 1806.90.90</b></p> <p>MFN - 7% ad valorem      ATIGA - Zero  AANZFTA - Zero            ACFTA - Zero  AHKFTA - Zero              AIFTA - 7% ad valorem  AJCEPA - Zero              AKFTA - 5% ad valorem  RCEP - Zero</p>	2	<p><b>TCC (AR) NO.</b></p> <p style="text-align: center;">23-1033</p>
		3	<p><b>DATE ISSUED</b></p> <p style="text-align: center;">29 February 2024</p>

4	<p><b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“DXN® CORDYCEPS CEREAL”</b></p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is a light-brown grainy powder with a creamy, sweet, and chocolate taste. It is composed of oats, non-dairy creamer, sugar, resistant dextrin, cereal (wheat), cocoa powder (6.5%), malt extract (barley), and cordyceps. Packed in 30-g sachets, subject article is to be mixed with 150 mL of hot water before consumption.</p>
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5	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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.
23-1033	

<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)	7	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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72		23-1036
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero		29 February 2024
<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>“DXN® WILD BETEL FOOD SUPPLEMENT PILL”</b>		
	Based on the product information sheet, finished good specifications, manufacturing process flowchart, ingredients declaration, and product label submitted, subject article is a food supplement in the form of a green solid round-shaped pill with herb odour and a slightly bitter taste. It contains wild betel ( <i>Piper sarmentosum</i> ), honey, and virgin coconut oil. Packed in high-density polyethylene (HDPE) bottles containing 360 pieces of 120-mg pills, subject article is recommended to be taken at 12 pills once daily to maintain general health.		
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i> , preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).		
	In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% 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:		



*hmb*

2	TCC (AR) NO.
23-1036	

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)	7	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.






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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3824.99.99</b> <b>MFN - 3% ad valorem</b>		<b>23-1042</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>29 February 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PROPHORCE™ CLASSIC NC - LIQUID”</b>
	<p>Based on the product brochure, technical information, manufacturing process flowchart, certificate of formula, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, and product label submitted, subject article is a feed acidifier in the form of a colorless to yellow liquid with a pungent odour. It is composed of formic acid, sodium formate, lactic acid, propionic acid, sodium chloride, potassium chloride, and water. Available in 25-kg cans, 200-kg drums, and 1,000-kg intermediate bulk containers (IBC), subject article is added to drinking water of swine and poultry at a rate of 1 kg per 1,000 liters of water, to achieve a ph level of 3.5 to 4.0 to protect the well-being and performance of animals and inhibit the growth of bacteria.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                  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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TARIFF COMMISSION

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**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8703.22.59</b>		23-1054
	MFN - 30% ad valorem AANZFTA - Zero AHKFTA - 30% ad valorem AJCEPA - 20% ad valorem RCEP - 30% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
	ATIGA - Zero ACFTA - 5% ad valorem AIFTA - 30% ad valorem AKFTA - 5% ad valorem		29 February 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“NISSAN LIVINA”</b>														
	<p>Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a completely built-up (CBU), front-wheel drive multipurpose vehicle equipped with a spark-ignition internal combustion engine. Having four transmission variants, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Engine Type</td> <td>1.5 Dual Overhead Camshaft (DOHC)</td> </tr> <tr> <td>Engine Displacement (cc)</td> <td>1,499</td> </tr> <tr> <td>Maximum Power (ps / rpm)</td> <td>105 / 6,000</td> </tr> <tr> <td>Maximum Torque (N·m / rpm)</td> <td>141 / 4,000</td> </tr> <tr> <td>Dimension (LxWxH) (mm)</td> <td>4,510 x 1,750 x 1,695 ~ 1,700</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>1,790</td> </tr> <tr> <td>Seating Capacity</td> <td>7 persons</td> </tr> </table> 	Engine Type	1.5 Dual Overhead Camshaft (DOHC)	Engine Displacement (cc)	1,499	Maximum Power (ps / rpm)	105 / 6,000	Maximum Torque (N·m / rpm)	141 / 4,000	Dimension (LxWxH) (mm)	4,510 x 1,750 x 1,695 ~ 1,700	Gross Vehicle Weight (kg)	1,790	Seating Capacity	7 persons
Engine Type	1.5 Dual Overhead Camshaft (DOHC)														
Engine Displacement (cc)	1,499														
Maximum Power (ps / rpm)	105 / 6,000														
Maximum Torque (N·m / rpm)	141 / 4,000														
Dimension (LxWxH) (mm)	4,510 x 1,750 x 1,695 ~ 1,700														
Gross Vehicle Weight (kg)	1,790														
Seating Capacity	7 persons														

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). The heading includes motor cars (e.g., limousines, taxis, sports cars, and racing cars).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.22.59, with a Most Favoured Nation (MFN) rate of duty of 30% 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.
23-1054	

<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)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	20	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8703.24.51 MFN - 30% ad valorem AJCEPA - 30% ad valorem PJEPA - Zero RCEP - 30% ad valorem		23-1056
		<b>3</b>	<b>DATE ISSUED</b>
			29 February 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<p><b>“NISSAN PATROL”</b></p> <p>Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a completely built-up (CBU), all-wheel drive (four-wheel drive system) sports utility vehicle (SUV) equipped with a spark-ignition internal combustion engine. It features a seven-speed automatic transmission (A/T) with manual mode, parking sensors, and a push button start-stop function. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;"><b>Engine Type</b></td> <td>V8 Dual Overhead Camshaft (DOHC) with Variable Valve Event and Lift (VVEL) System</td> </tr> <tr> <td><b>Engine Displacement (cc)</b></td> <td>5,552</td> </tr> <tr> <td><b>Maximum Power (ps / rpm)</b></td> <td>405 / 5,800</td> </tr> <tr> <td><b>Maximum Torque (N·m / rpm)</b></td> <td>560 / 4,000</td> </tr> <tr> <td><b>Dimension (LxWxH) (mm)</b></td> <td>5,270 x 1,995 x 1,955</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td>8 persons</td> </tr> </table> 	<b>Engine Type</b>	V8 Dual Overhead Camshaft (DOHC) with Variable Valve Event and Lift (VVEL) System	<b>Engine Displacement (cc)</b>	5,552	<b>Maximum Power (ps / rpm)</b>	405 / 5,800	<b>Maximum Torque (N·m / rpm)</b>	560 / 4,000	<b>Dimension (LxWxH) (mm)</b>	5,270 x 1,995 x 1,955	<b>Seating Capacity</b>	8 persons
<b>Engine Type</b>	V8 Dual Overhead Camshaft (DOHC) with Variable Valve Event and Lift (VVEL) System												
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<b>Dimension (LxWxH) (mm)</b>	5,270 x 1,995 x 1,955												
<b>Seating Capacity</b>	8 persons												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). The heading includes motor cars (e.g., limousines, taxis, sports cars, and racing cars).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.24.51, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “AJ”; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form “JP”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, 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;"><b>MARILOU P. MENDOZA</b> 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	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 8702.10.99 MFN - 20% ad valorem AJCEPA - 20% ad valorem PJEPA - Zero RCEP - 20% ad valorem		23-1068
		3	<b>DATE ISSUED</b>
			29 February 2024

4	<b>DESCRIPTION OF GOOD</b>																								
	<b>"NISSAN URVAN (PREMIUM AND STANDARD)"</b>																								
	Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a completely built-up (CBU) passenger van equipped with a compression-ignition internal combustion engine. It has the following specifications:																								
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 30%;">Model</th> <th style="width: 35%;">Standard</th> <th style="width: 35%;">Premium</th> </tr> </thead> <tbody> <tr> <td><b>Engine Type</b></td> <td colspan="2">Inline 4-cylinder, Dual Overhead Camshaft (DOHC), 16 Valves with Variable Turbocharger (VGS) and Intercooler</td> </tr> <tr> <td><b>Engine Displacement (cc)</b></td> <td colspan="2" style="text-align: center;">2,488</td> </tr> <tr> <td><b>Maximum Power (ps / rpm)</b></td> <td colspan="2" style="text-align: center;">129 / 3,200</td> </tr> <tr> <td><b>Maximum Torque (N·m / rpm)</b></td> <td colspan="2" style="text-align: center;">356 / 1,400 - 2,000</td> </tr> <tr> <td><b>Gross Vehicle Weight (kg)</b></td> <td colspan="2" style="text-align: center;">3400</td> </tr> <tr> <td><b>Dimension (LxWxH) (mm)</b></td> <td style="text-align: center;">4,695 x 1,695 x 1,990</td> <td style="text-align: center;">5,230 x 1,880 x 2,285</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td style="text-align: center;">15 or 18 persons</td> <td style="text-align: center;">15 persons</td> </tr> </tbody> </table>	Model	Standard	Premium	<b>Engine Type</b>	Inline 4-cylinder, Dual Overhead Camshaft (DOHC), 16 Valves with Variable Turbocharger (VGS) and Intercooler		<b>Engine Displacement (cc)</b>	2,488		<b>Maximum Power (ps / rpm)</b>	129 / 3,200		<b>Maximum Torque (N·m / rpm)</b>	356 / 1,400 - 2,000		<b>Gross Vehicle Weight (kg)</b>	3400		<b>Dimension (LxWxH) (mm)</b>	4,695 x 1,695 x 1,990	5,230 x 1,880 x 2,285	<b>Seating Capacity</b>	15 or 18 persons	15 persons
Model	Standard	Premium																							
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<b>Seating Capacity</b>	15 or 18 persons	15 persons																							

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8702.10.99, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 20% ad valorem, 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    <b>MARILOU P. MENDOZA</b>  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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1901.90.99 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		24-022
		<b>3</b>	<b>DATE ISSUED</b>
			29 February 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BETTER THAN PASTA™ SPAGHETTI ORGANIC”</b>
	<p>Based on the product specifications, Certificate of Product Registration from the Food and Drug Administration (FDA), production process flow diagram, and sample submitted, subject article is a yellow spaghetti-shaped food preparation, with occasional grey particles from the skin of the konjac root plant. It is made by mixing organic konjac flour, organic oat fibre, and water, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in a cardboard pouch containing a 385-g vacuum-sealed plastic bag, subject article can be eaten directly after draining, rinsing with cold water, and adding with sauce; or it can be boiled or dry-fried before consumption.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. For the purposes of this heading, the terms “flour” and “meal” mean not only the cereal flour or meal of Chapter 11 but also food flour, meal and powder of vegetable origin of any Chapter, such as soyabean flour. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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 Certificate of Origin (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>  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1901.90.99 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		24-023
		<b>3</b>	<b>DATE ISSUED</b>
			29 February 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BETTER THAN NOODLES™ THAI STYLE ORGANIC”</b>
	<p>Based on the product specifications, Certificate of Product Registration from the Food and Drug Administration (FDA), production process flow diagram, and sample submitted, subject article is a yellow noodle-shaped food preparation, with occasional grey particles from the skin of the konjac root plant. It is made by mixing organic konjac flour, organic oat fibre, and water, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in a cardboard pouch containing a 385-g vacuum-sealed plastic bag, subject article can be eaten directly after draining, rinsing with cold water, and adding to soup, stew, stir-fry, or salad; or it can be boiled or dry-fried before consumption.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. For the purposes of this heading, the terms “flour” and “meal” mean not only the cereal flour or meal of Chapter 11 but also food flour, meal and powder of vegetable origin of any Chapter, such as soyabean flour. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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 Certificate of Origin (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>  <b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1901.90.99 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		24-024
		<b>3</b>	<b>DATE ISSUED</b>
			29 February 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BETTER THAN RICE™ ORGANIC”</b>
	<p>Based on the product specifications, Certificate of Product Registration from the Food and Drug Administration (FDA), production process flow diagram, and sample submitted, subject article is a white rice-shaped food preparation, with occasional grey particles from the skin of the konjac root plant. It is made by mixing purified water, organic konjac flour, and organic oat fibre, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in a cardboard pouch containing a 385-g vacuum-sealed plastic bag, subject article can be eaten directly after draining and rinsing with cold water; or it can be boiled or stir-fried before consumption. It is suitable for vegan, gluten-free, keto, and other diets.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. For the purposes of this heading, the terms “flour” and “meal” mean not only the cereal flour or meal of Chapter 11 but also food flour, meal and powder of vegetable origin of any Chapter, such as soyabean flour. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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 Certificate of Origin (CO) Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed  <b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1901.90.99</b> <b>MFN - 7% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>24-025</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>29 February 2024</b>

**4 DESCRIPTION OF GOOD**

**“BETTER THAN PASTA™ TAGLIATELLE ORGANIC”**

Based on the product specifications, Certificate of Product Registration from the Food and Drug Administration (FDA), production process flow diagram, and sample submitted, subject article is a yellow tagliatelle-shaped food preparation, with occasional grey particles from the skin of the konjac root plant. It is made by mixing organic konjac flour, organic oat fibre, and water, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in a cardboard pouch containing a 385-g vacuum-sealed plastic bag, subject article can be eaten directly after draining, rinsing with cold water, and adding with sauce; or it can be boiled or dry-fried before consumption.



**5 REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. For the purposes of this heading, the terms “flour” and “meal” mean not only the cereal flour or meal of Chapter 11 but also food flour, meal and powder of vegetable origin of any Chapter, such as soyabean flour. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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 Certificate of Origin (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*

**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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1901.90.99</b> <b>MFN - 7% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		24-026
		<b>3</b>	<b>DATE ISSUED</b>
			29 February 2024

**4 DESCRIPTION OF GOOD**

**“BETTER THAN PASTA™ ANGEL HAIR ORGANIC”**

Based on the product specifications, Certificate of Product Registration from the Food and Drug Administration (FDA), production process flow diagram, and sample submitted, subject article is a yellow angel hair pasta-shaped food preparation, with occasional grey particles from the skin of the konjac root plant. It is made by mixing organic konjac flour, organic oat fibre, and water, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in a cardboard pouch containing a 385-g vacuum-sealed plastic bag, subject article can be eaten directly with sauce or salads after draining and rinsing with cold water; or it can be boiled or stir-fried and added to other ingredients before consumption.



**5 REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. For the purposes of this heading, the terms “flour” and “meal” mean not only the cereal flour or meal of Chapter 11 but also food flour, meal and powder of vegetable origin of any Chapter, such as soyabean flour. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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 Certificate of Origin (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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1901.90.99</b> <b>MFN - 7% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>24-027</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>29 February 2024</b>

**4 DESCRIPTION OF GOOD**

**“BETTER THAN NOODLES™ ORGANIC”**

Based on the product specifications, Certificate of Product Registration from the Food and Drug Administration (FDA), production process flow diagram, and sample submitted, subject article is a yellow noodle-shaped food preparation, with occasional grey particles from the skin of the konjac root plant. It is made by mixing organic konjac flour, organic oat fibre, and water, followed by puffing, fining, shaping, soaking, knotting, and cutting. Packed in a cardboard pouch containing a 385-g vacuum-sealed plastic bag, subject article can be eaten directly with soup, stew, stir-fry, or salads after draining and rinsing with cold water; or it can be boiled or dry-fried and added to other ingredients before consumption.



**5 REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. For the purposes of this heading, the terms “flour” and “meal” mean not only the cereal flour or meal of Chapter 11 but also food flour, meal and powder of vegetable origin of any Chapter, such as soyabean flour. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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 Certificate of Origin (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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1104.12.00</b>		<b>24-121</b>
	<b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AIFTA - 3% ad valorem</b> <b>AJCEPA - Zero</b> <b>AKFTA - 3% ad valorem</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>29 February 2024</b>

**4 DESCRIPTION OF GOOD**

**“QUAKER® QUICK COOK OATMEAL”**

Based on the manufacturing declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is quick-cooking oatmeal made from 100% Australian whole grain oats. It is produced by mechanically dehulling whole grain oats, followed by heat-treatment with steam, kilning at 80°C to 102°C for three hours, re-heat treatment with steam, and high-pressure rolling to form 0.50-mm thick flakes. Packed in 1-kg polyethylene terephthalate (PET) jars, 4 tbsp of subject article is to be mixed with 210 mL of hot water or milk and cooked in a stovetop (2 minutes) or a microwave oven (1 to 1.5 minutes).



**5 REASONS FOR CLASSIFICATION**

Heading 11.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, rolled or flaked grain (e.g., barley or oats), obtained by crushing or rolling the whole grain (whether or not dehulled) or kibbled grain or oats, buckwheat and millet from which the husk but not the pericarp has been removed and grain which has been hulled or otherwise worked, and husked (brown) rice (cargo rice), semi-milled rice, wholly milled rice (bleached rice), and broken rice. In this process, the grain is usually steam-heated or rolled between heated rollers.

In view thereof, subject article is classified under AHTN 2022 subheading 1104.12.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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:



*mb*

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<b>2</b>	<b>TCC (AR) NO.</b>
<b>24-121</b>	

<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)	3	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	3	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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1104.12.00</b>		<b>24-122</b>
	<b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AIFTA - 3% ad valorem</b> <b>AJCEPA - Zero</b> <b>AKFTA - 3% ad valorem</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>29 February 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“QUAKER® INSTANT OATMEAL”</b>
	<p>Based on the manufacturing declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is instant oatmeal made from 100% Australian whole grain oats. It is produced by mechanically dehulling whole grain oats, followed by heat-treatment with steam, kilning at 80°C to 102°C for three hours, re-heat treatment with steam, and high-pressure rolling to form 0.40-mm thick flakes. Packed in 1-kg polyethylene terephthalate (PET) jars, 4 tbsp of subject article is to be mixed with 210 mL of hot water or milk prior to consumption.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 11.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, rolled or flaked grain (e.g., barley or oats), obtained by crushing or rolling the whole grain (whether or not dehulled) or kibbled grain or oats, buckwheat and millet from which the husk but not the pericarp has been removed and grain which has been hulled or otherwise worked, and husked (brown) rice (cargo rice), semi-milled rice, wholly milled rice (bleached rice), and broken rice. In this process, the grain is usually steam-heated or rolled between heated rollers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1104.12.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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.
24-122	

<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)	3	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	3	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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**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1104.12.00</b>		<b>24-123</b>
	<b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AIFTA - 3% ad valorem</b> <b>AJCEPA - Zero</b> <b>AKFTA - 3% ad valorem</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>29 February 2024</b>

**4 DESCRIPTION OF GOOD**

**“QUAKER® ROLLED OATMEAL”**

Based on the manufacturing declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is rolled oatmeal made from 100% Australian whole grain oats. It is produced by mechanically dehulling whole grain oats, followed by heat-treatment with steam, kilning at 80°C to 102°C for three hours, re-heat treatment with steam, and high-pressure rolling to form 0.75-mm thick flakes. Packed in 1.2-kg polyethylene terephthalate (PET) jars, 5 tbsp of subject article is to be mixed with 240 mL of hot water or milk and cooked in a stovetop (5 minutes) or in a microwave oven (2.5 minutes).



**5 REASONS FOR CLASSIFICATION**

Heading 11.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, rolled or flaked grain (e.g., barley or oats), obtained by crushing or rolling the whole grain (whether or not dehulled) or kibbled grain or oats, buckwheat and millet from which the husk but not the pericarp has been removed and grain which has been hulled or otherwise worked, and husked (brown) rice (cargo rice), semi-milled rice, wholly milled rice (bleached rice), and broken rice. In this process, the grain is usually steam-heated or rolled between heated rollers.

In view thereof, subject article is classified under AHTN 2022 subheading 1104.12.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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:



2	<b>TCC (AR) NO.</b>
24-123	

<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)	3	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	3	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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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem		24-165	
		<b>3</b>	<b>DATE ISSUED</b>
		29 February 2024	

**4 DESCRIPTION OF GOOD**

**“SERES 7 (2WD)”**

Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), two-wheel drive sports utility vehicle (SUV). It uses an electric motor (permanent magnet synchronous motor) as the sole means of propulsion. It is also fitted with a gasoline engine for generating electricity for charging the battery pack, extending its range without needing to charge externally. Subject article has the following specifications:

<b>Battery Type / Capacity (kWh)</b>	Ternary lithium battery / 40.06
<b>Maximum Motor Power (kW)</b>	196
<b>Maximum Motor Torque (N·m)</b>	354
<b>Dimension (LxWxH) (mm)</b>	5,020 x 1,945 x 1,760
<b>Seating Capacity</b>	5 or 6 persons



**5 REASONS FOR CLASSIFICATION**

Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.

In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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