



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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ACOG Memo No. 64 - 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 (ACOG)

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 01 March 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1064	"MCCORMICK® HIMALAYAN PINK SALT GRINDER (70 G)"	2501.00.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 1% ad valorem* AKFTA – Zero* RCEP – Zero*
23-1066	"OLEORESIN BLACK PEPPER 42/22"	3302.10.30	MFN – 1% ad valorem AIFTA – Zero*
23-1067	"OLEORESIN CAPSICUM 1.0M SHU"	3302.10.30	MFN – 1% ad valorem AIFTA – Zero*

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



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AOCG Memo No. 64-2024 p. 2

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DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1078	"NISSAN NAVARA"	8704.21.26	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – 30% ad valorem* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
24-014	"169722 D FLEUR DE PAPAYA"	3302.90.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-015	"GREEN WATER GALLERY"	3302.90.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-160	"PORK RIND PELLETS"	1602.49.99	MFN – 40% 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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-47058

Ref. No. 24-023

01 March 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 seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1064, 23-1066, 23-1067, 23-1078, 24-014, 24-015, and 24-160, issued by this Commission on 01 March 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

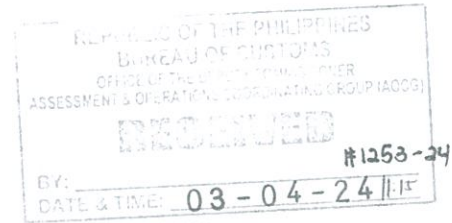
Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



3/4

MariLou P. Mendoza
3-4-24
3:00



04 MAR 2024



BAGONG PILIPINAS

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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 2501.00.10		23-1064
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - 1% ad valorem AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			01 March 2024

4	DESCRIPTION OF GOOD
	“MCCORMICK® HIMALAYAN PINK SALT GRINDER (70 g)”
	<p>Based on the product specifications, material safety data sheet, certificate of analysis, product label, and sample submitted, subject article is a Himalayan salt in the form of granular crystals with colors varying from white to dark pink. Packed in a single-use, non-refillable 70-g glass bottle with a built-in adjustable grinder cap, subject article is used for culinary purposes.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 25.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading relates to sodium chloride, commonly known as salt. Salt is used for culinary purposes (cooking salt, table salt), but it also has many other uses and, if necessary, may be denatured to render it unfit for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2501.00.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-1064	

<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)	1	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.



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AOCG Memo No. 64-2024 p. 6

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3302.10.30 MFN - 1% ad valorem AFTA - Zero</p>		23-1066	
		3	DATE ISSUED
		01 March 2024	

4 DESCRIPTION OF GOOD

“OLEORESIN BLACK PEPPER 42/22”

Based on the product data sheet, manufacturing process flowchart, material safety data sheet, and photograph of the product submitted, subject article is a flavouring preparation composed of oleoresin obtained by solvent extraction of dried unripe berries of Piper nigrum L., mixed with mono- and diglycerides, triacetin, and propylene glycol as emulsifiers and diluents. It is in the form of a dark to olive green viscous liquid with spicy, terpinaceous odour with pungent burning taste. Packed in 5-kg mild steel (MS) drums, subject article is used as a raw material in the manufacture of food flavourings.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “A1”.

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
Marilo P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem AFTA - Zero		23-1067
		3	DATE ISSUED
			01 March 2024

4	DESCRIPTION OF GOOD
	“OLEORESIN CAPSICUM 1.0M SHU”
	<p>Based on the product data sheet, manufacturing process flowchart, material safety data sheet, and sample submitted, subject article is a flavouring preparation composed of oleoresin, sunflower oil, monoglycerides, diglycerides, and triglycerides. It is produced through the following process: solvent extraction of the dried pods of <i>Capsicum annum L.</i>, followed by enrichment then blending of the pungent portion and coloured portion of crude oleoresin with the other ingredients, and finally, standardization and filtration. It is in the form of a dark red viscous liquid with a pungent and burning taste profile. Packed in 25-kg drums, subject article is used as a raw material in the manufacture of food flavourings.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.21.26		23-1078
	MFN - 30% ad valorem AANZFTA - Zero AHKFTA - 30% ad valorem AJCEPA - 30% ad valorem RCEP - 30% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - 5% ad valorem AIFTA - 30% ad valorem AKFTA - 5% ad valorem		01 March 2024

4	DESCRIPTION OF GOOD
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“NISSAN NAVARA”

Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a completely built-up (CBU) double cab pick-up truck equipped with a compression-ignition internal combustion engine. Featuring a six-speed manual or seven-speed automatic transmission and an open rear cargo area, subject article has the following specifications:

Engine Type	Inline 4-cylinder Dual Overhead Camshaft (DOHC), with Variable Turbocharger (VGS) and Intercooler
Engine Displacement (cc)	2,488
Maximum Power (ps / rpm)	163 ~ 190 / 3,600
Maximum Torque (N·m / rpm)	403 ~ 450 / 2,000
Dimension (LxWxH) (mm)	5,260 x 1,850 ~ 1,875 x 1,810 ~ 1,860
Gross Vehicle Weight (kg)	2,960 ~ 3,100
Seating Capacity	5 persons



5	REASONS FOR CLASSIFICATION
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Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). Included in this category of motor vehicles are those commonly known as “multipurpose” vehicles (e.g., van-type vehicles, pick-up type vehicles and certain sports utility vehicles). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).

In view thereof, subject article is classified under AHTN 2022 subheading 8704.21.26, 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:

2	TCC (AR) NO.
23-1078	

<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)	30	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

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AOCG Memo No. 64-2024 p. 10

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 3302.90.00		24-014
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			01 March 2024

4	DESCRIPTION OF GOOD
	“169722 D FLEUR DE PAPAYA”
	<p>Based on the product specifications, solvent declaration, ingredients certificates, safety data sheet, International Fragrance Association (IFRA) Certificate of Conformity, product label, and packaging specifications submitted, subject article is a colourless to pale yellow liquid with a strong, characteristic odour. It is a mixture of aromatic substances (e.g., hexahydrohexamethylindenopyran, benzeneethanol, and benzyl benzoate), essential oils (orange sweet, nutmeg, citronella, and petitgrain bigarade), and dipropylene glycol (solvent). Packed in 180-kg steel drums, subject article is used as a fragrance ingredient in the manufacture of consumer products, such as body lotions, facial moisturizers, and hand creams.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



<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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.90.00		24-015
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			01 March 2024

4	DESCRIPTION OF GOOD
	“GREEN WATER GALLERY”
	<p>Based on the product specifications, solvent declaration, ingredients certificates, safety data sheet, International Fragrance Association (IFRA) Certificate of Conformity, product label, and packaging specifications submitted, subject article is a colourless to very pale yellow liquid with a strong, characteristic odour. It is a mixture of aromatic substances (e.g., hexahydrohexamethylindenopyran, benzeneethanol, benzenepropanal, and hexenyl salicylate), essential oils (e.g., orange sweet, pine, lemon, grapefruit, and citronella), and solvents (dipropylene glycol and isopropyl myristate). Packed in 180-kg steel drums, subject article is used as a fragrance ingredient in the manufacture of consumer products, such as body lotions, facial moisturizers, hand creams, and body creams.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
24-015	

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

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1602.49.99 MFN - 40% ad valorem		24-160
		3	DATE ISSUED
			01 March 2024

4	DESCRIPTION OF GOOD
	“PORK RIND PELLETS”
	<p>Based on the product specifications, production process flowchart, certification on the pre-cooking process, photographs of the product, and sample submitted, subject articles are processed pork rind in the form of brown strips or squarish cuts. These are produced by cleaning the pork back skin, followed by cutting into required sizes, adding salt, pre-cooking (boiling), then dehydrating. Packed in a 500-kg big bag with a clear polyethylene (PE) inner bag, subject articles are used in the manufacture of pork cracklings (<i>chicharon</i>).</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 16.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other prepared or preserved meat, meat offal, blood or insects. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all prepared or preserved meat, meat offal, blood or insects of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03). This heading covers, among others, meat or meat offal which has been boiled (other than by scalding or similar treatment - see the General Explanatory Note to Chapter 2), steamed, grilled, fried, roasted or otherwise cooked.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 1602.49.99, with a Most Favoured Nation (MFN) rate of duty of 40% 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</p> <p style="text-align: right;"><small>Digitally signed</small> </p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>