




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

MEMORANDUM

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

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

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

DATE : 20 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 14 March 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1021	"VISION VRLA BATTERY, MODEL: CP-1250 (12V-5Ah)"	8507.20.94	MFN – 15% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – 15% ad valorem* RCEP – 15% ad valorem*
24-013	"ZAMIPRO-SL"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*

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





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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-079	"WYETH® S-26 GOLD® COMFORTIS HW"	1901.10.20	MFN – 7% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
24-095	"LESLIE'S® CHEEZY CORN CRUNCH OUTRAGEOUSLY CHEESY"	1905.90.80	Export Duty - Zero
24-096	"KOPIKO® CAPUCCINO CANDY"	1704.90.99	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
24-099	"FLAVOR CHOCOLATE GIVAUDAN S-016966"	3302.10.30	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-106	"FLAVOR 41348"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-111	"FLAVOR 13671"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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





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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-114	"LESLIE'S® THIN & CRISPY BANANA CHIPS HONEY DIPPED"	2008.99.40	Export Duty - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

1585-24

OFFICE OF THE SECRETARY
ASSESSMENT & OPERATIONS DIVISION (AOCG)

RECEIVED

BY: *[Signature]*

DATE & TIME: 08/03/24

MASTER COPY

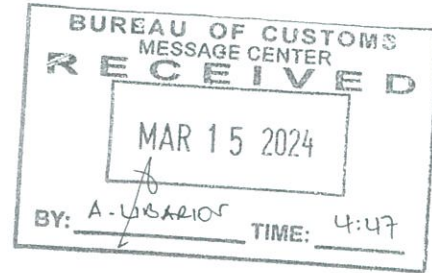
09-47377

Ref. No. 24-026

14 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 nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1021, 24-013, 24-079, 24-095, 24-096, 24-099, 24-106, 24-111, and 24-114, issued by this Commission on 14 March 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

[Signature]
Digitally signed

MARILOU P. MENDOZA
Chairperson

3/19

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



15 MAR 2024

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 8507.20.94		23-1021
	MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - 5% ad valorem AJCEPA - Zero AKFTA - 15% ad valorem RCEP - 15% ad valorem	3	DATE ISSUED
			14 March 2024

4 DESCRIPTION OF GOOD
“VISION VRLA BATTERY, MODEL: CP-1250 (12V-5Ah)”

Based on the brochure, technical specifications, and material safety data sheet submitted, subject article is a valve regulated lead-acid (VRLA) rechargeable battery (accumulator). It primarily consists of lead plates, absorbent glass mat (AGM) separator, and a safety relief valve, enclosed in a rectangular thermoplastic housing. The electrolyte in this type of battery is absorbed by the AGM separators and plates, making the battery spillproof. It also has safety valves that vent excess gases generated when charging the cells. Intended for use in a variety of applications, including alarm systems, emergency lighting systems, uninterruptible power supplies, and medical equipment, subject article has the following specifications:



Nominal Voltage	Number of Cells	Nominal Capacity 77°F (25°C)		Dimension (LxWxH)	Weight
		1-hour	20-hour		
12 V	6	3.25 Ah	5 Ah	90 mm x 70 mm x 101 mm (3.54 inch x 2.76 inch x 3.98 inch)	1.8 kg (3.97 lbs)

5 REASONS FOR CLASSIFICATION

Heading 85.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required. Accumulators consist essentially of a container holding the electrolyte in which are immersed two electrodes fitted with terminals for connection to an external circuit. The main types of accumulators are, among others, lead-acid accumulators, in which the electrolyte is sulphuric acid and the electrodes lead plates or lead grids supporting active material.

In view thereof, subject article is classified under AHTN 2022 subheading 8507.20.94, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

2 TCC (AR) NO.

23-1021

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

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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		24-013
		3	DATE ISSUED
			14 March 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“ZAMIPRO-SL”</p> <p>Based on the product brochure, safety data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a probiotic feed premix in the form of an off-white to yellowish-brown powder. It is composed of <i>Bacillus subtilis</i>, <i>Bacillus licheniformis</i>, and calcium carbonate (carrier). Packed in 10-kg and 25-kg bags, subject article is added to feeds of swine, poultry, cattle, sheep, shrimp, and fish at a rate of 100 g to 500 g per ton of finished feeds, to aid in the development and maintenance of intestinal health and performance and to improve feed conversion efficiency of animals.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.10.20 MFN - 7% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		24-079
		3	DATE ISSUED
			14 March 2024

4	DESCRIPTION OF GOOD
	“WYETH® S-26 GOLD® COMFORTIS HW”
	<p>Based on the manufacturer's declaration, product label, and photograph of the product submitted, subject article is a powdered infant formula composed of demineralized whey, high oleic sunflower oil, maltodextrin, lactose, low erucic acid rapeseed oil, sunflower oil, soy lecithin, 2'-fucosyllactose, potassium hydroxide, L-phenylalanine, protease, inositol, taurine, L-carnitine, vitamins, and minerals, among others. Packed in 800-g cans, subject article is formulated for infants of up to 12 months of age.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % 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 the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.</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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>







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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.80 Export Duty - Zero		24-095
		3	DATE ISSUED
			14 March 2024

4	DESCRIPTION OF GOOD
	“LESLIE'S® CHEEZY CORN CRUNCH OUTRAGEOUSLY CHEESY”
	<p>Based on the product list, finished goods specifications, and product brochure submitted, subject articles are elongated, cheese-flavoured crunchy corn snacks with cheesy, creamy, and toasted corn aftertaste. These are made from corn meal, vegetable oil, cheese powder, iodized salt, sugar, garlic powder, and onion powder, among others. Subject articles are packed in 70-g and 150-g foil pouches.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 1905.90.80.</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> MARILOU P. MENDOZA Chairperson </p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 1704.90.99</p> <table border="0"> <tr> <td>MFN - 15% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - 6% ad valorem</td> <td>AIFTA - 11.25% ad valorem</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - 5% ad valorem</td> </tr> <tr> <td>RCEP - 15% ad valorem</td> <td></td> </tr> </table>	MFN - 15% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - 6% ad valorem	AIFTA - 11.25% ad valorem	AJCEPA - Zero	AKFTA - 5% ad valorem	RCEP - 15% ad valorem		<table border="1"> <tr> <td data-bbox="1058 486 1145 524">2</td> <td data-bbox="1145 486 1498 524">TCC (AR) NO.</td> </tr> <tr> <td></td> <td data-bbox="1145 524 1498 577" style="text-align: center;">24-096</td> </tr> <tr> <td data-bbox="1058 577 1145 616">3</td> <td data-bbox="1145 577 1498 616">DATE ISSUED</td> </tr> <tr> <td></td> <td data-bbox="1145 616 1498 835" style="text-align: center;">14 March 2024</td> </tr> </table>	2	TCC (AR) NO.		24-096	3	DATE ISSUED		14 March 2024
MFN - 15% ad valorem	ATIGA - Zero																		
AANZFTA - Zero	ACFTA - Zero																		
AHKFTA - 6% ad valorem	AIFTA - 11.25% ad valorem																		
AJCEPA - Zero	AKFTA - 5% ad valorem																		
RCEP - 15% ad valorem																			
2	TCC (AR) NO.																		
	24-096																		
3	DATE ISSUED																		
	14 March 2024																		
4 DESCRIPTION OF GOOD <p style="text-align: center;">“KOPIKO® CAPUCCINO CANDY”</p> <p>Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a round hard cappuccino-flavoured candy with a taste of milk and coffee. It is composed of sugar, glucose, vegetable oil, milk powder, coffee extract, butter, and salt, among others. Subject article is packed in 175-g metalized bags containing 50 pieces of 3.5-g individually wrapped candies.</p>																			
5 REASONS FOR CLASSIFICATION <p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>																			

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 • Philippine Tariff Finder: finder.tariffcommission.gov.phEmail Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.phCERTIFICATE NUMBER
SCP006388Q

2	TCC (AR) NO.
	24-096

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)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	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	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-099
		3	DATE ISSUED
			14 March 2024

4	DESCRIPTION OF GOOD
	“FLAVOR CHOCOLATE GIVAUDAN S-016966”
	<p>Based on the safety and technical data sheets, ingredient listing, flavour status declaration, certificate of analysis, production process flowchart, packing list, and packaging information submitted, subject article is a spray dried pale brown to brown powder with a chocolate taste. It contains nature-identical flavouring substances and flavouring preparation (mixture of odoriferous substances such as essential oils, synthetic aromatics, and extracts). It also contains waxy maize maltodextrin, propylene glycol, and modified waxy maize starch. Packed in 64-L corrugated boxes, subject article is used as a flavouring in the manufacture of ready-to-drink chocolate-flavoured beverages.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.</p> <p>Heading 33.02 of the 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; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> </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>



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10		24-106
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			14 March 2024

4	DESCRIPTION OF GOOD
	“FLAVOR 41348”
	<p>Based on the technical and safety data sheets, production process flowchart, certification on product use, packaging information, and photograph of the packaging submitted, subject article is a flavouring preparation composed of linalool, myrcene, cinnamaldehyde, beta pinene, ethyl alcohol, and benzyl alcohol, among others. It is in the form of a colorless to light yellow liquid. Packed in 30-L jerrycans, subject article is used as an ingredient in the manufacture of alcoholic beverages.</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, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, 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>

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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2	TCC (AR) NO.
24-106	

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

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3302.10.10</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-111</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">14 March 2024</p>
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“FLAVOR 13671”</p> <p>Based on the technical and safety data sheets, production process flowchart, certification on product use, ingredient statement, and photograph of the packaging submitted, subject article is a flavouring preparation composed of ethyl alcohol, water, and natural flavouring complexes (e.g., limonene, terpineol, and citral). It is in the form of a colourless to pale yellow liquid with a characteristic strong odour. Packed in 25-kg plastic containers (net weight), subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>	
<p>5 REASONS FOR CLASSIFICATION</p> <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, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, 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>	

7.

2	TCC (AR) NO.
24-111	

<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
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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
AHTN 2008.99.40 Export Duty - Zero		24-114	
		3	DATE ISSUED
		14 March 2024	

4	DESCRIPTION OF GOOD
<p align="center">“LESLIE'S® THIN & CRISPY BANANA CHIPS HONEY DIPPED”</p> <p>Based on the product list and finished goods specifications submitted, subject articles are thin and crispy banana chips. These are in the form of beige to light brown flat chips with smooth and glossy surface, crunchy texture, moderate to strong banana aroma and flavour, and honey-like sweetness. These are made from fresh bananas, vegetable oil, cane sugar, honey, and artificial flavours, and produced by coating, frying, sifting, and packing. Subject articles are packed in 40-g and 160-g foil pouches.</p> 	
5	REASONS FOR CLASSIFICATION
<p>Heading 20.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. It includes, <i>inter alia</i>, cooked fruit.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 2008.99.40.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right">Digitally signed </p> <p align="right">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>	