



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS


MASTER COPY

AOCG Memo No. 76-2024

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 : 01 April 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 22 March and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-931	"PANELVIEW™ PLUS 7 PERFORMANCE TERMINAL, MODEL NO.: 2711P-T10C22D9P"	8471.41.90	MFN - Zero
23-1069	"NISSAN URVAN (CARGO AND GX VAN)"	8704.21.29	MFN – 30% ad valorem AJCEPA – 30% ad valorem* PJEPA – Zero* RCEP – 30% ad valorem*
24-085	"ZINC SULPHATE"	2833.29.40	MFN – 1% ad valorem/ ACFTA – Zero* RCEP – Zero*
24-086	"FEED WHEAT – GRAIN"	1001.99.99	MFN – 7% ad valorem AIFTA – Zero*
24-087	"DE OILED RICE BRAN – POWDER"	2306.90.90	MFN – 3% ad valorem AIFTA – 3% ad valorem*

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



Gate 3, South Harbor, Port Area, Manila 1018

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



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE

MASTER COPY

AOCG Memo No. 76-2024 p.2

BUREAU OF CUSTOMS

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-089	"ALLZYME® SSF E"	3507.90.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-119	"POLYPROPYLENE NSY114G"	3902.10.40	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – 10% ad valorem* AKFTA – 12% ad valorem* RCEP – 10% ad valorem*
24-126	"FERMENTED SOYBEAN MEAL"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-132	"FAN COIL UNIT, MODEL: CONDURA – 42KPV012313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-133	"FAN COIL UNIT, MODEL: CONDURA – 42KPV009313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



Gate 3, South Harbor, Port Area, Manila 1018

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

AOCG Memo No. 76-2024 p.3REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE**MASTER COPY**
*hmb***BUREAU OF CUSTOMS**

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-134	"FAN COIL UNIT, MODEL: CONDURA – 42KPV024313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-135	"FAN COIL UNIT, MODEL: CONDURA – 42KPV018313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-136	"CONDENSING UNIT, MODEL: CONDURA – 38KPV012313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-137	"CONDENSING UNIT, MODEL: CONDURA – 38KPV009313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-138	"CONDENSING UNIT, MODEL: CONDURA – 38KPV018313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-139	"CONDENSING UNIT, MODEL: CONDURA – 38KPV024313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-144	"CERAPHYL™ 791 ESTER"	2915.70.30	MFN – 1% ad valorem
24-148	"DICOWHEY®"	2309.90.20	MFN - Zero

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

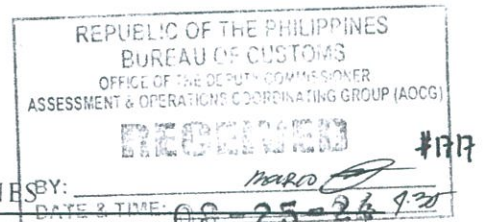
Gate 3, South Harbor, Port Area, Manila 1018

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

AOCG Memo No. 76-2024 p. 4



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



MASTER COPY

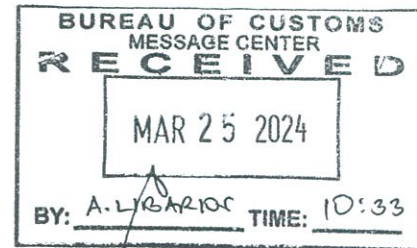
Ref. No. 24-029

09-47535

22 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 18 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-931, 23-1069, 24-085, 24-086, 24-087, 24-089, 24-119, 24-126, 24-132, 24-133, 24-134, 24-135, 24-136, 24-137, 24-138, 24-139, 24-144, and 24-148, issued by this Commission on 22 March 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

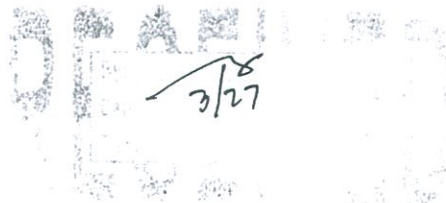
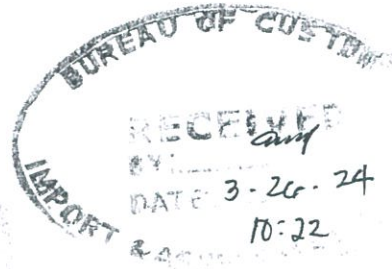
Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



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.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



25 MAR 2024



BAGONG PILIPINAS

MASTER COPY

AOCG Memo No. 76-2024 p. 5

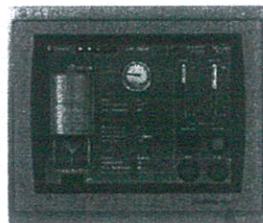
REPUBLIC OF THE PHILIPPINES

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 8471.41.90 MFN - Zero		23-931
		3	DATE ISSUED
			22 March 2024

4	DESCRIPTION OF GOOD														
	<p>“PANELVIEW™ PLUS 7 PERFORMANCE TERMINAL, MODEL NO.: 2711P-T10C22D9P”</p> <p>Based on the technical information and user manual submitted, subject article is a human-machine interface (HMI) touchscreen terminal used to monitor and control devices/machines that are attached to ControlLogix and CompactLogix 5370 controllers on an Ethernet/IP™ network. It is equipped with a Microsoft® Windows® CE 6.0 or 10 IoT Core operating system, configured with a proprietary software for creating HMI applications, features a web browser, Microsoft® file viewers, and a text editor and PDF viewer, and has remote connection capabilities. It displays critical data and allows users to visually monitor and understand industrial processes, and to interact with the control connected industrial equipment. Subject article has the following specifications:</p> <table><tr><td>Display size, diagonal</td><td>10.4 in</td></tr><tr><td>Display type / resolution</td><td>TFT Color / 800 x 600 SVGA</td></tr><tr><td>Memory (RAM)</td><td>512 MB – 4 GB</td></tr><tr><td>Input voltage</td><td>18 - 30V DC</td></tr><tr><td>Power consumption (max)</td><td>50 W</td></tr><tr><td>Weight (approx.)</td><td>2.28 kg (5.03 lb)</td></tr><tr><td>Dimension (H x W x D)</td><td>252 x 297 x 69.6 mm</td></tr></table> 	Display size, diagonal	10.4 in	Display type / resolution	TFT Color / 800 x 600 SVGA	Memory (RAM)	512 MB – 4 GB	Input voltage	18 - 30V DC	Power consumption (max)	50 W	Weight (approx.)	2.28 kg (5.03 lb)	Dimension (H x W x D)	252 x 297 x 69.6 mm
Display size, diagonal	10.4 in														
Display type / resolution	TFT Color / 800 x 600 SVGA														
Memory (RAM)	512 MB – 4 GB														
Input voltage	18 - 30V DC														
Power consumption (max)	50 W														
Weight (approx.)	2.28 kg (5.03 lb)														
Dimension (H x W x D)	252 x 297 x 69.6 mm														
5	REASONS FOR CLASSIFICATION														
	<p>Heading 84.71 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that automatic data processing machines are machines which, by logically interrelated operations performed in accordance with pre-established instructions (program), furnish data which can be used as such or, in some cases, serve in turn as data for other data processing operations.</p>														

2	TCC (AR) NO.
	23-931

This heading covers data processing machines in which the logical sequences of the operations can be changed from one job to another, and in which the operation can be automatic, that is to say with no manual intervention for the duration of the task. These machines mostly use electronic signals but may also use other technologies. They may be self-contained, all the elements required for data processing being combined in the same housing, or they may be in the form of systems consisting of a variable number of separate units.

In view thereof, subject article is classified under AHTN 2022 subheading 8471.41.90, with a Most Favoured Nation (MFN) rate of duty of zero.

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 8704.21.29		23-1069
	MFN - 30% ad valorem	3	DATE ISSUED
	AJCEPA - 30% ad valorem		22 March 2024
	PJEPA - Zero		
	RCEP - 30% ad valorem		

4	DESCRIPTION OF GOOD
"NISSAN URVAN (CARGO AND GX VAN)"	
Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a completely built-up (CBU) cargo van equipped with a compression-ignition internal combustion engine. It has the following specifications:	
Model	Cargo GX Van (AT and MT)
Engine Type	Inline 4-cylinder, Dual Overhead Camshaft (DOHC) 16 Valves with Variable Turbocharger (VGS) and Intercooler
Displacement (cc)	2,488
Maximum Power (ps / rpm)	129 / 3,200
Maximum Torque (N·m / rpm)	356 / 1,400 ~ 2,000
Overall Dimension (LxWxH) (mm)	5,080 x 1,695 x 2,285 5,230 x 1,880 x 2,285
Gross Vehicle Weight (kg)	3,300 3,400
Cargo Area Dimension (LxWxH) (mm)	3,395 x 1,730 x 1,640

5	REASONS FOR CLASSIFICATION
<p>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 this heading covers in particular: ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans; among others.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.21.29, 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 Digitally signed <i>MariLou P. Mendoza</i> 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>	



MASTER COPY

AOCG Memo No. 76-2024 p. 8

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 2833.29.40		24-085
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"ZINC SULPHATE"</p> <p>Based on the finished product specifications, manufacturing process, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure zinc sulphate in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg kraft bags, subject article is added to animal feeds, at a rate of 0.5 to 1.2 grams per ton of feeds, as a nutritional source to maintain normal health and increase yield in poultry and swine.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.33 of the AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes zinc sulphate ($ZnSO_4 \cdot 7H_2O$). Obtained by the action of dilute sulphuric acid on zinc, zinc oxide, zinc carbonate or roasted blende. White vitreous masses or in needle-shaped crystals. Used for lessening the natural buoyancy of ores in flotation processes; as a mordant in dyeing; for zinc-plating by electrolysis; as an antiseptic; for preserving wood; in the manufacture of driers, of lithopone, luminophores (zinc sulphate activated by copper) and of various other zinc compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2833.29.40, 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 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</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>



**MASTER COPY**AOCG Memo No. 76-2024 p 9

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 1001.99.99 MFN - 7% ad valorem AIFTA - Zero		24-086
		3	DATE ISSUED
			22 March 2024

4 DESCRIPTION OF GOOD**“FEED WHEAT - GRAIN”**

Based on the product label, Certificate of Feed Product Registration from the Bureau of Animal Industry, and process flowchart submitted, subject article is 100% wheat grain used for animal feeding. Packed in 50-kg polypropylene (PP) bags, subject article is added to animal feeds at a rate of 20% to 30% per ton of feeds, as a source of energy and protein. It is also good for digestibility and nutrient absorption.

5 REASONS FOR CLASSIFICATION

Note 1 (A) to Chapter 10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

Heading 10.01 of the AHTN 2022 covers wheat and meslin.

In view thereof, subject article is classified under AHTN 2022 subheading 1001.99.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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

FOR THE COMMISSION


Digitally signed**MARILOU P. MENDOZA**
Chairperson

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.

**MASTER COPY**AOCG Memo No. 76-2024/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 2306.90.90 MFN - 3% ad valorem AIFTA - 3% ad valorem		24-087
		3	DATE ISSUED
			22 March 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"DE OILED RICE BRAN - POWDER"</p> <p>Based on the product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and manufacturing process flowchart submitted, subject article is de-oiled rice bran (<i>Oryza sativa</i> L. [Poaceae]) in the form of a yellow powder with no odor. It is a by-product obtained from the production of rice bran oil using solvent extraction. Packed in 25-kg and 50-kg polypropylene (PP) bags, subject article is used as an ingredient in the manufacture of animal feeds for livestock and poultry.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN 2022) covers oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers oil-cake and other solid residues other than those of heading 23.04 or 23.05, remaining after the extraction of microbial oils or oil from oil seeds, oleaginous fruits and germ of cereals by solvents or in a press or rotary expeller. This heading also includes de-oiled bran obtained as a residue after the extraction of oil from rice bran. Certain oil-cakes and other solid residues (linseed, cotton seed, sesame, copra, etc.) constitute valuable animal foods; some (e.g., castor) are unsuitable for animal fodder and are used as fertilisers; others (e.g., bitter almond and mustard cake) are used for the extraction of essential oils.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2306.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 3% ad valorem, 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</p> <p style="text-align: right;"><i>Marilou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



**MASTER COPY**AOCG Memo No. 76-2024 p.11

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 3507.90.00		24-089
	MFN - 3% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		22 March 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“ALLZYME® SSF E”</p> <p>Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), method of manufacture, certificate of formulation and guarantee, safety data sheet, product label, and photograph of the product submitted, subject article is a multi-enzyme complex in the form of an off-white free-flowing powder. It is produced by dry-blending dried <i>Aspergillus niger</i> fermentation extract (containing phytase, protease, cellulase, xylanase, beta-glucanase, amylase, and pectinase) and calcium carbonate. Packed in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg, and 25-kg bags; in 200-kg drums; and in 1,000-kg tote bags, subject article is added to animal feeds at a dosage of 150 to 600 g per ton of feeds, to increase the release of phytate-bound phosphorus, energy, and protein from poultry, pig, and aquaculture feeds.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. This heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, 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>

AOCG Memo No. 76-2024 p. 12

2	TCC (AR) NO.
	24-089

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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.

**MASTER COPY**AOCG Memo No. 76-2024

p.13

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 3902.10.40		24-119
	MFN - 10% ad valorem	3	DATE ISSUED
	AANZFTA - 12% ad valorem		22 March 2024
	AHKFTA - 10% ad valorem		
	AJCEPA - 10% ad valorem		
	RCEP - 10% ad valorem		
	ATIGA - Zero		
	ACFTA - 5% ad valorem		
	AIFTA - 11.25% ad valorem		
	AKFTA - 12% ad valorem		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“POLYPROPYLENE NSY114G”</p> <p>Based on the technical data sheet, material safety data sheet, and photographs of the product and the packaging submitted, subject article is a polypropylene homopolymer resin in the form of white pellets. It has a melt flow rate of 3.5 g/10 minutes at 2.16 kg and 230°C, and a density of 0.91 g/ml. Packed in 25-kg bags and in 750-kg jumbo bags, subject article is used in monofilament applications and in the manufacture of flat yarn or raffia products (<i>i.e.</i>, woven bags, ropes and twines, and geotextiles).</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 6 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.02 of the AHTN 2022 covers polymers of propylene or of other olefins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polymers of all olefins (<i>i.e.</i> acyclic hydrocarbons having one or more double bonds) except ethylene. The important polymers of this heading are polypropylene, polyisobutylene and propylene copolymers. The general physical properties of polypropylene are similar to those of high-density polyethylene. Polypropylene and propylene copolymers also have a very wide range of applications, for example, packaging film, moulded parts for automobiles, appliances, housewares, etc., wire and cable coating, food container closures, coated and laminated products, bottles, trays and containers for storing precision equipment, ducting, tank linings, piping for chemical plant, tufted carpet backing.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3902.10.40, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

AOCG Memo No. 76-2024 p. 14

2	TCC (AR) NO.
	24-119

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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	12	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	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.

**MASTER COPY**AOCG Memo No. 76-2024 p. 15


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		24-126
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">“FERMENTED SOYBEAN MEAL”</p> <p>Based on the certificate of composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), technical description, production process flowchart, certificate of analysis, and product label submitted, subject article is a fermented soybean meal in the form of a light-brown or light-yellow powder containing, at minimum, 45% crude protein. It is produced by mixing and fermenting soybean meal with fermentation liquid [containing meat extract, peptone, and yeast (<i>Saccharomyces spp.</i>)-peptone-dextrose medium], followed by drying, crushing, and sieving. Packed in 25-kg multiwalled paper bags with polyethylene liner, subject article is added to feeds of swine, poultry, and aquaculture animals at a rate of 1% to 7% per ton of feeds, as a source of highly digestible plant protein.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Digitally signed</i> </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>



AOCG Memo No. 76-2024 p. 16

REPUBLIC OF THE PHILIPPINES

MASTER COPY**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 8415.90.19		24-132
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	"FAN COIL UNIT, MODEL: CONDURA - 42KPV012313"										
	Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:										
	<table><tr><td>Cooling Capacity</td><td>1.5 hp (1.1 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr><tr><td>Air flow (Hi/Mid/Low) (m³/h)</td><td>580 / 450 / 310</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>805 x 194 x 285</td></tr><tr><td>Net Weight (kg)</td><td>7.7</td></tr></table>	Cooling Capacity	1.5 hp (1.1 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	580 / 450 / 310	Dimension (WxDxH) (mm)	805 x 194 x 285	Net Weight (kg)	7.7
Cooling Capacity	1.5 hp (1.1 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	580 / 450 / 310										
Dimension (WxDxH) (mm)	805 x 194 x 285										
Net Weight (kg)	7.7										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% 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 <i>Digitally signed</i> <i>MariLou P. Mendoza</i> 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 8415.90.19		24-133
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	<p style="text-align: center;">“FAN COIL UNIT, MODEL: CONDURA - 42KPV009313”</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table><tr><td>Cooling Capacity</td><td>1.0 hp (0.75 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr><tr><td>Air flow (Hi/Mid/Low) (m³/h)</td><td>486 / 390 / 280</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>715 x 194 x 285</td></tr><tr><td>Net Weight (kg)</td><td>7.2</td></tr></table>	Cooling Capacity	1.0 hp (0.75 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	486 / 390 / 280	Dimension (WxDxH) (mm)	715 x 194 x 285	Net Weight (kg)	7.2
Cooling Capacity	1.0 hp (0.75 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	486 / 390 / 280										
Dimension (WxDxH) (mm)	715 x 194 x 285										
Net Weight (kg)	7.2										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% 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 <i>Digitally signed</i> <i>Marilou P. Mendoza</i> 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>

**MASTER COPY**AOCG Memo No. 76-2024 p. 18REPUBLIC 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 8415.90.19		24-134
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	<p style="text-align: center;">"FAN COIL UNIT, MODEL: CONDURA - 42KPV024313"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table><tr><td>Cooling Capacity</td><td>2.5 hp (1.86 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr><tr><td>Air flow (Hi/Mid/Low) (m³/h)</td><td>960 / 750 / 600</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>1,040 x 220 x 327</td></tr><tr><td>Net Weight (kg)</td><td>13</td></tr></table>	Cooling Capacity	2.5 hp (1.86 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	960 / 750 / 600	Dimension (WxDxH) (mm)	1,040 x 220 x 327	Net Weight (kg)	13
Cooling Capacity	2.5 hp (1.86 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	960 / 750 / 600										
Dimension (WxDxH) (mm)	1,040 x 220 x 327										
Net Weight (kg)	13										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% 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 <i>Digitally signed</i> 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 8415.90.19		24-135
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	<p style="text-align: center;">"FAN COIL UNIT, MODEL: CONDURA - 42KPV018313"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table><tr><td>Cooling Capacity</td><td>2.0 hp (1.49 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr><tr><td>Air flow (Hi/Mid/Low) (m³/h)</td><td>800 / 660 / 500</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>957 x 213 x 302</td></tr><tr><td>Net Weight (kg)</td><td>10.4</td></tr></table>	Cooling Capacity	2.0 hp (1.49 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	800 / 660 / 500	Dimension (WxDxH) (mm)	957 x 213 x 302	Net Weight (kg)	10.4
Cooling Capacity	2.0 hp (1.49 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	800 / 660 / 500										
Dimension (WxDxH) (mm)	957 x 213 x 302										
Net Weight (kg)	10.4										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% 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 <i>Digitally signed</i> 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>



MASTER COPY

AOCG Memo No. 76-2024 p. 20

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 8415.90.19		24-136
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	<p>"CONDENSING UNIT, MODEL: CONDURA - 38KPV012313"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, a motor-driven fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table><tr><td>Cooling Capacity</td><td>1.5 hp (1.12 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr><tr><td>Refrigerant Type (kg)</td><td>R32/0.4</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>720 x 270 x 495</td></tr><tr><td>Net Weight (kg)</td><td>19.9</td></tr></table>	Cooling Capacity	1.5 hp (1.12 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Refrigerant Type (kg)	R32/0.4	Dimension (WxDxH) (mm)	720 x 270 x 495	Net Weight (kg)	19.9
Cooling Capacity	1.5 hp (1.12 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Refrigerant Type (kg)	R32/0.4										
Dimension (WxDxH) (mm)	720 x 270 x 495										
Net Weight (kg)	19.9										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% 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 <i>Digitally signed</i> 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 8415.90.19		24-137
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	"CONDENSING UNIT, MODEL: CONDURA - 38KPV009313"										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, a motor-driven fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p>										
	<table><tr><td>Cooling Capacity</td><td>1.0 hp (0.75 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr><tr><td>Refrigerant Type (kg)</td><td>R32/0.35</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>720 x 270 x 495</td></tr><tr><td>Net Weight (kg)</td><td>18.8</td></tr></table>	Cooling Capacity	1.0 hp (0.75 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Refrigerant Type (kg)	R32/0.35	Dimension (WxDxH) (mm)	720 x 270 x 495	Net Weight (kg)	18.8
Cooling Capacity	1.0 hp (0.75 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Refrigerant Type (kg)	R32/0.35										
Dimension (WxDxH) (mm)	720 x 270 x 495										
Net Weight (kg)	18.8										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% 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 <i>Digitally signed</i> <i>Marilou P. Mendoza</i> 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 8415.90.19		24-138
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	<p style="text-align: center;">"CONDENSING UNIT, MODEL: CONDURA - 38KPV018313"</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, a motor-driven fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table><tr><td>Cooling Capacity</td><td>2.0 hp (1.49 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 Ph, 60 Hz</td></tr><tr><td>Refrigerant Type (kg)</td><td>R32/0.6</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>765 x 303 x 555</td></tr><tr><td>Net Weight (kg)</td><td>24.4</td></tr></table>	Cooling Capacity	2.0 hp (1.49 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Refrigerant Type (kg)	R32/0.6	Dimension (WxDxH) (mm)	765 x 303 x 555	Net Weight (kg)	24.4
Cooling Capacity	2.0 hp (1.49 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Refrigerant Type (kg)	R32/0.6										
Dimension (WxDxH) (mm)	765 x 303 x 555										
Net Weight (kg)	24.4										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% 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 <i>Digitally signed</i> 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>



MASTER COPY

AOCG Memo No. 77-2024 p-23

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 8415.90.19		24-139
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 March 2024
	RCEP - 7% ad valorem		

4	DESCRIPTION OF GOOD										
	<p>“CONDENSING UNIT, MODEL: CONDURA - 38KPV024313”</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, a motor-driven fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table><tr><td>Cooling Capacity</td><td>2.5 hp (1.86 kW)</td></tr><tr><td>Power Supply</td><td>230 V, 1 ph, 60 Hz</td></tr><tr><td>Refrigerant Type (kg)</td><td>R32/0.78</td></tr><tr><td>Dimension (WxDxH) (mm)</td><td>805 x 330 x 554</td></tr><tr><td>Net Weight (kg)</td><td>29</td></tr></table>	Cooling Capacity	2.5 hp (1.86 kW)	Power Supply	230 V, 1 ph, 60 Hz	Refrigerant Type (kg)	R32/0.78	Dimension (WxDxH) (mm)	805 x 330 x 554	Net Weight (kg)	29
Cooling Capacity	2.5 hp (1.86 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Refrigerant Type (kg)	R32/0.78										
Dimension (WxDxH) (mm)	805 x 330 x 554										
Net Weight (kg)	29										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% 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 <i>Digitally signed</i> 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>



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

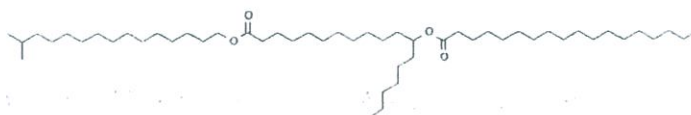
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 2915.70.30</p> <p>MFN - 1% ad valorem</p>		24-144	
		3	DATE ISSUED
		22 March 2024	

4	DESCRIPTION OF GOOD
---	---------------------

"CERAPHYL™ 791 ESTER"

Based on the product specifications, raw material information, cosmetics information dossier, manufacturing process flowchart, and safety data sheet submitted, subject article is pure isocetyl stearoyl stearate (CAS No. 97338-28-8) in the form of a light to straw-coloured liquid. Packed in 50-lbs drums, subject article is used as a raw material in the manufacture of skin care products, hair pomades and creams, and color cosmetics, and as a binder for pressed powders and pressed eyeshadow. It has the following chemical structure:



5	REASONS FOR CLASSIFICATION
---	----------------------------

Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.15 of the AHTN 2022 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes stearic acid ($\text{CH}_3(\text{CH}_2)_{16}\text{COOH}$) and its salts and esters.

In view thereof, subject article is classified under AHTN 2022 subheading 2915.70.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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
Harish P. Ganeshaiah

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.



MASTER COPY

AOCG Memo No. 72-2024 p. 75

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		24-148
	MFN - Zero	3	DATE ISSUED
			22 March 2024

4 DESCRIPTION OF GOOD

"DICOWHEY®"

Based on the certificate of analysis, production process flowchart, ingredient composition, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a blended sweet whey replacer in the form of a creamy white powder. It is composed of protein-enriched whey powder, lactose, soy concentrate, and vegetable oils and fats. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 1 to 2 kg per ton of feeds, for supplementation of lactose (as digestible energy source) and proteins in piglets and ruminants, and as a source of prebiotics for poultry.

5 REASONS FOR CLASSIFICATION

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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relative high content of one particular nutrient.

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.

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.

