



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS


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AOCG Memo No. 79-2024

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 : 03 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 01 April and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-124	"KOPIKO® COFFEE 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*
*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
24-125	"FRES MINT CANDY – APPLE PEACH FLAVOR"	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*
24-149	"FRES MINT CANDY – BARLEY"	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*
24-150	"FRES MINT CANDY – CHERRY"	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*

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

Gate 3, South Harbor, Port Area, Manila 1018

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DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-151	"FRES MINT CANDY – GRAPE"	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*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES

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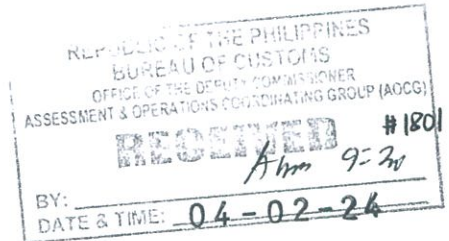
TARIFF COMMISSION

Ref. No. 24-031

01 April 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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-124, 24-125, 24-149, 24-150, 24-151, issued by this Commission on 01 April 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

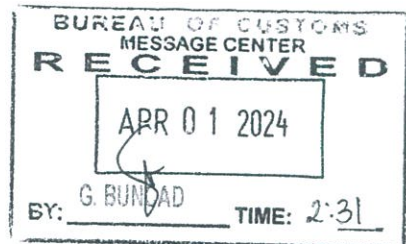
Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99		24-124
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem		01 April 2024

4	DESCRIPTION OF GOOD
	“KOPIKO® COFFEE CANDY”
	<p>Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a brown rectangular coffee-flavoured candy. It is composed of sugar, glucose, vegetable oil (palm), coffee extract, butter, emulsifier (soy lecithin), natural caramel colour, salt, and synthetic coffee flavour. Subject article is packed in 175-g bags and 560-g jars containing 50 and 160 pieces, respectively, 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>



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2	TCC (AR) NO.
24-124	

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.

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

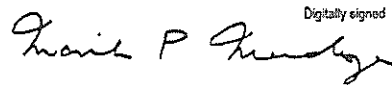
1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99		24-125
	MFN - 15% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		01 April 2024
	AHKFTA - 6% ad valorem		
	AJCEPA - Zero		
	RCEP - 15% ad valorem		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - 11.25% ad valorem		
	AKFTA - 5% ad valorem		

4	DESCRIPTION OF GOOD
	“FRES MINT CANDY - APPLE PEACH FLAVOR”
	Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a green apple-peach-and-mint-flavoured oval-shaped hard candy. It is made from sugar, glucose, acidity regulator (citric acid), peach and apple concentrates, nature-identical apple peach flavor, menthol crystal, and artificial colors. Subject article is packed in 150-g bags containing 50 pieces of 3-g individually wrapped candies.
5	REASONS FOR CLASSIFICATION
	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.
	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:

<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)	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.

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99		24-149
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem		01 April 2024

4 DESCRIPTION OF GOOD

“FRES MINT CANDY - BARLEY”

Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a light blue barley-flavoured oval-shaped hard mint candy. It is made from glucose, sugar, nature-identical barley flavour, menthol crystal, salt, and artificial colour. Subject article is packed in 150-g bags and 600-g jars containing 50 and 200 pieces, respectively, of 3-g individually wrapped candies.

5 REASONS FOR CLASSIFICATION

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.

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:



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2	TCC (AR) NO.
24-149	

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99		24-150
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem		01 April 2024

4	DESCRIPTION OF GOOD
	“FRES MINT CANDY - CHERRY”
	<p>Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a transparent red cherry-flavoured oval-shaped hard mint candy. It is made from sugar, glucose, nature-identical cherry flavour, acidity regulator (citric acid), strawberry concentrate, cherry concentrate, menthol crystal, and artificial colours. Subject article is packed in 150-g bags and 600-g jars containing 50 and 200 pieces, respectively, of 3-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>



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2	TCC (AR) NO.
24-150	

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

Marilou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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

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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 1704.90.99		24-151
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - 15% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 11.25% ad valorem AKFTA - 5% ad valorem		01 April 2024

4	DESCRIPTION OF GOOD
	“FRES MINT CANDY - GRAPE”
	<p>Based on the product composition, product specifications, manufacturing process flowchart, certificate of analysis, and product label artwork submitted, subject article is a grape-flavoured oval-shaped hard mint candy. It is made from sugar, glucose, nature-identical grape flavour, grape concentrate, acidity regulator (citric acid), menthol crystal, and artificial colours. Subject article is packed in 150-g bags and 600-g jars containing 50 and 200 pieces, respectively, of 3-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>



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2	TCC (AR) NO.
24-151	

<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)	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

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