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AOCG Memo No. 87-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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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 : 22 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 16 April 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-999	"CABLE MATTERS® USB-C™ / MULTIPOINT TRAVEL DOCK WITH DUAL 4K DISPLAY PORT AND 60 W POWER DELIVERY, MODEL: 201055"	8471.80.10	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-1000	"CABLE MATTERS® USB-C™ TO DISPLAYPORT™ MULTIPOINT ADAPTER WITH POWER DELIVERY, MODEL: 201046"	8471.80.10	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-1020	"SAFEID CLASSIC PRE-PROGRAMMED TOKEN"	8543.70.90	MFN – 1% ad valorem
23-1032	"HUAWEI IDEA HUB PRO 65-INCH"	8471.41.90	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-102	"STOCKMEIER 10759 CONDENSED MILK FLAVOR POWDER"	3302.10.30	MFN – 1% ad valorem

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



Gate 3, South Harbor, Port Area, Manila 1018

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-103 /	"STOCKMEIER 07804 CHOCOLATE FLAVOR, POWDER"	3302.10.30 /	MFN – 1% ad valorem /
24-104 /	"DARK ROAST FLAVOUR"	3302.10.30 /	MFN – 1% ad valorem / ATIGA – Zero* / AANZFTA – Zero* / ACFTA – Zero* / AHKFTA – Zero* / AIFTA – Zero* / AJCEPA – Zero* / AKFTA – Zero* / RCEP – Zero*
24-105 /	"FLAVOR 06201"	3302.10.10 /	MFN – 1% ad valorem / ATIGA – Zero* / AANZFTA – Zero* / ACFTA – Zero* / AHKFTA – Zero* / AIFTA – Zero* / AJCEPA – Zero* / AKFTA – Zero* / RCEP – Zero*
24-107 /	"FLAVOR 07205"	3302.10.10 /	MFN – 1% ad valorem / ATIGA – Zero* / AANZFTA – Zero* / ACFTA – Zero* / AHKFTA – Zero* / AIFTA – Zero* / AJCEPA – Zero* / AKFTA – Zero* / RCEP – Zero*
24-109 /	"BAJAJ MAXIMA Z PETROL BODY AND ACCESSORIES"	8707.10.90 /	MFN – 10% ad valorem / AIFTA – Zero*
24-110 /	"FLAVOR 11301"	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
24-112	"STOCKFOOD MILK POWDER"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-115	"STOCKMEIER 03861 CREAM VANILLA FLAVOR POWDER"	3302.10.30	MFN – 1% ad valorem
24-116	"FLAVOR BEEF GIVAUDAN ECM X96485359S"	3302.10.30	MFN – 1% ad valorem
24-140	"CALCIUM PIDOLATE"	2933.79.00	MFN – 3% ad valorem
24-153	"LEVUCCELL SB 10 ME TITAN"	2102.10.00	MFN – 3% ad valorem
24-159	"BUTTERMILK POWDER"	0403.90.10	MFN – 3% ad valorem
24-162	"BARLEY LEAF POWDER"	1211.90.17	MFN – 3% ad valorem AANZFTA – Zero* RCEP – Zero*
24-169	"CHOCOLATE SD FL 505899 TP0704"	3302.10.30	MFN – 1% ad valorem
24-172	"ENERGEN® PANDESAL MATE"	1806.90.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-177	"LEMON DURAROME FLAVOR 860188 TD1091"	3302.10.30	MFN – 1% ad valorem
24-178	"LIME FLAVOR DURAROME 860006 23TD0590"	3302.10.30	MFN – 1% ad valorem

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





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-179	"APPLE DURAROME FLAVOR 860755 3TD0594"	3302.10.30	MFN – 1% ad valorem, ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-198	"NATURE'S BOUNTY® BIOTIN 2,500 MCG ANTIOXIDANT VITAMINS C & E, STRAWBERRY FLAVOURED GUMMIES"	2106.90.72	MFN – 7% ad valorem
24-206	"NATURE'S BOUNTY® GINKGO BILOBA EXTRACT 30 MG"	2106.90.72	MFN – 7% ad valorem
24-209	"GERBER® SQUASH (80 G)"	2005.10.20	MFN – 7% ad valorem
24-210	"GERBER® MIXED VEGETABLES (125 G)"	2005.10.20	MFN – 7% ad valorem
24-211	"GERBER® CARROTS (80 G)"	2005.10.20	MFN – 7% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 87-2024 p.5



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED 2024

BY: *Alice*
DATE & TIME: *04-11-2024*

Ref. No. 24-033

09-47997

16 April 2024

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

BUREAU OF CUSTOMS
MESSAGE CENTER

RECEIVED

APR 17 2024

BY: *A. LISAR* TIME: *2:48*

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 28 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-999, 23-1000, 23-1020, 23-1032, 24-102, 24-103, 24-104, 24-105, 24-107, 24-109, 24-110, 24-112, 24-115, 24-116, 24-140, 24-153, 24-159, 24-162, 24-169, 24-172, 24-177, 24-178, 24-179, 24-198, 24-206, 24-209, 24-210, and 24-211, issued by this Commission on 16 April 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

4/18

BUREAU OF CUSTOMS

RECEIVED

BY: *[Signature]*
DATE: *4-18-24*

IMPORT & ASSESSMENT SERVICE




REPUBLIC OF THE PHILIPPINES

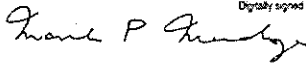
TARIFF COMMISSION

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 8471.80.10 MFN - Zero ACFTA - Zero RCEP - Zero		23-999
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD														
	<p>“CABLE MATTERS® USB-C™ MULTIPOINT TRAVEL DOCK WITH DUAL 4K DISPLAY PORT AND 60 W POWER DELIVERY, MODEL: 201055”</p> <p>Based on the brochure and user manual submitted, subject article is an adaptor unit designed for automatic data processing machines or computers. It is equipped with multiple ports which enable the connection of Universal Serial Bus (USB) peripheral devices (e.g., flash drive, keyboard, and mouse), Ethernet network, and monitors to computers. Subject article has the following technical specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Operating System Support</td> <td>Windows 10</td> </tr> <tr> <td>DisplayPort Resolution Support</td> <td>Up to 3840 x 2160 @ 60 Hz</td> </tr> <tr> <td>DisplayPort Audio Support</td> <td>8-Channel LPCM, compressed audio</td> </tr> <tr> <td>Dock housing + Case</td> <td>3.4 x 2.9 x 1.1 inches / 4.6 ounces</td> </tr> <tr> <td>Cable Tail Length</td> <td>6 inches</td> </tr> <tr> <td>Ports</td> <td>RJ45 8P/8C 568-B Female, 2 x USB 2.0 Type A Female, 2 x DisplayPort 20 Pin Female, USB-C 24-Pin Power Delivery 3.0</td> </tr> <tr> <td>Connector</td> <td>USB Type-C Male</td> </tr> </table> 	Operating System Support	Windows 10	DisplayPort Resolution Support	Up to 3840 x 2160 @ 60 Hz	DisplayPort Audio Support	8-Channel LPCM, compressed audio	Dock housing + Case	3.4 x 2.9 x 1.1 inches / 4.6 ounces	Cable Tail Length	6 inches	Ports	RJ45 8P/8C 568-B Female, 2 x USB 2.0 Type A Female, 2 x DisplayPort 20 Pin Female, USB-C 24-Pin Power Delivery 3.0	Connector	USB Type-C Male
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Connector	USB Type-C Male														

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 subject to the provisions of Notes 6 (D) and (E) to this Chapter, this heading also covers separately presented constituent units of automatic data processing systems. Apart from central processing units and input and output units, examples of other units include control and adaptor units such as those to effect interconnection of the central processing unit to input or output units (e.g., USB hubs).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8471.80.10, 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;"><i>Digitally signed</i> </p> <p style="text-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>





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 8471.80.10 MFN - Zero ACFTA - Zero RCEP - Zero		23-1000
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD														
	“CABLE MATTERS® USB-C™ TO DISPLAYPORT™ MULTIPOINT ADAPTER WITH POWER DELIVERY, MODEL: 201046”														
	<p>Based on the user manual submitted, subject article is an adaptor unit designed for automatic data processing machines or computers. It is equipped with multiple ports which enable the connection of Universal Serial Bus (USB) peripheral devices (e.g., flash drive, keyboard, and mouse), Ethernet network, and monitors to computers. Subject article has the following technical specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Operating System Support</td> <td>Windows 10, macOS 10.9 or higher, Chrome OS, Linux, Android (with DP Alt mode)</td> </tr> <tr> <td>DisplayPort Resolution Support</td> <td>Up to 7680 x 4320 @ 60 Hz</td> </tr> <tr> <td>DisplayPort Audio Support</td> <td>8-Channel LPCM, compressed audio</td> </tr> <tr> <td>Adapter Housing (LxWxH)</td> <td>3.1 x 2.7 x 0.8 inches</td> </tr> <tr> <td>Cable Tail Length</td> <td>11 inches</td> </tr> <tr> <td>Ports</td> <td>RJ45 8P/8C 568-B Female, 2 x USB 2.0 Type A Female, DisplayPort Female, USB-C Power Delivery</td> </tr> <tr> <td>Host Connector</td> <td>USB-C Male</td> </tr> </table>	Operating System Support	Windows 10, macOS 10.9 or higher, Chrome OS, Linux, Android (with DP Alt mode)	DisplayPort Resolution Support	Up to 7680 x 4320 @ 60 Hz	DisplayPort Audio Support	8-Channel LPCM, compressed audio	Adapter Housing (LxWxH)	3.1 x 2.7 x 0.8 inches	Cable Tail Length	11 inches	Ports	RJ45 8P/8C 568-B Female, 2 x USB 2.0 Type A Female, DisplayPort Female, USB-C Power Delivery	Host Connector	USB-C Male
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Host Connector	USB-C Male														



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 subject to the provisions of Notes 6 (D) and (E) to this Chapter, this heading also covers separately presented constituent units of automatic data processing systems. Apart from central processing units and input and output units, examples of other units include control and adaptor units such as those to effect interconnection of the central processing unit to input or output units (e.g., USB hubs).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8471.80.10, 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 <i>Digitally signed</i> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>

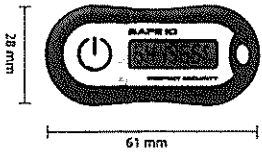




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90 MFN - 1% ad valorem		23-1020
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	“SAFEID CLASSIC PRE-PROGRAMMED TOKEN”
	<p>Based on the technical specifications submitted, subject article is a hardware token used as an added physical security layer for logging in any system which requires multi-factor authentication (MFA). It is equipped with a security algorithm that generates unique time-based one-time passwords (TOTP) based on a specific secret code or seed. Subject article is pre-programmed as manufactured and cannot be re-programmed by the user. Having a battery life of up to seven years, subject article is a ready to use standalone device which provides six-digit OTPs without the need for further inputs, actions or connection to a network or computer.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>

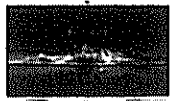


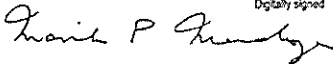


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 8471.41.90 MFN - Zero ACFTA - Zero RCEP - Zero	23-1032
	3 DATE ISSUED
	16 April 2024

4	DESCRIPTION OF GOOD
“HUAWEI IDEA HUB PRO 65-INCH”	
<p>Based on the technical specifications submitted, subject article is an interactive whiteboard consisting of a multi-touch 65-inch edge-lit light-emitting diode (E-LED) 4K resolution display with a dual-chip 4-core central processing unit (CPU), 12 GB random access memory (RAM), 64 GB flash memory, built-in camera, microphone array, speakers, and stylus pens. Its system enables the transmission, reception, and processing of voice, video, and other data through interconnections via wired or wireless network. It is pre-installed with applications which support cloud meeting services, content sharing, and interactive audio-visual presentations through wired or wireless projection. Subject article comes with an optional floor stand or wall mount fixtures.</p>	
	

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 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. These systems may include remote input or output units in the form of data terminals.</p> <p>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; 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 <i>Digitally signed</i>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem		24-103
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	“STOCKMEIER 07804 CHOCOLATE FLAVOR, POWDER”
	Based on the product information and safety data sheets, Certificate of Product Registration from the Food and Drug Administration (FDA), and packing list submitted, subject article is a flavouring preparation in the form of a white powder. It is composed of vanillin, 3-methylbutyraldehyde, maltodextrin, and triacetin, among others. Packed in a 10-kg aluminium bag contained in a carton box, subject article is used as a food flavouring.

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-104
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			16 April 2024

4 DESCRIPTION OF GOOD

“DARK ROAST FLAVOUR”

Based on the ingredients list, technical and safety data sheets, certificate of analysis, manufacturing process flowchart, confirmation on product composition, and packing list submitted, subject article is a flavouring preparation in the form of a spray-dried, brownish-yellow to brown powder with a roasted-coffee and caramel sensory profile. It contains nature-identical flavouring substances, flavouring preparations, and natural flavouring substances, which are mixtures of odoriferous substances such as essential oils, synthetic aromatics, and extracts. It also contains corn maltodextrin, modified tapioca starch, and triacetin. Packed in 25-kg fibreboard boxes, subject article is used as a flavouring in the manufacture of powdered beverages.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. 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.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and 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.
24-104	

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10		24-105
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 April 2024

4 DESCRIPTION OF GOOD

“FLAVOR 06201”

Based on the technical and safety data sheets, production process flowchart, and photographs of the product and packaging submitted, subject article is a flavouring preparation composed of ethanol and spearmint oil, among others. It is in the form of a colorless liquid with low to medium viscosity and minty-sweet and herbal taste. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.

5 REASONS FOR CLASSIFICATION

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

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:



2	TCC (AR) NO.
24-105	

<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

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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 IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10		24-107
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 April 2024

4 DESCRIPTION OF GOOD

“FLAVOR 07205”

Based on the ingredients list, technical and safety data sheets, production process flowchart, certification on product use, and photographs of the product and packaging submitted, subject article is a flavouring preparation composed of ethyl alcohol, water, orange oil, and thymol. It is in the form of a pale yellow to yellow liquid with low to medium viscosity. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.

5 REASONS FOR CLASSIFICATION

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

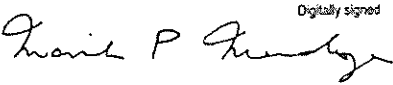
In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
24-107	

<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

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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 8707.10.90 MFN - 10% ad valorem AIFTA - Zero		24-109
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	“BAJAJ MAXIMA Z PETROL BODY AND ACCESSORIES”
	<p>Based on the technical specifications and photographs of the product submitted, subject article refers to the body and accessories of a three-wheeled motor vehicle designed for the transport of up to four persons, with one reverse and four forward gears. It is to be imported fitted with seats, seatbelts, doors, tail lamps, mud guards, mud flaps, and rear cables, and with loose parts such as hood frames, mats, and backrest. Subject article comes with a roof hood and mounting kits.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the bodies (including cabs) for the motor vehicles of headings 87.01 to 87.05. The heading covers a wide range of bodies for various types of vehicles (e.g., passenger vehicles, lorries (trucks) and special purpose vehicles). They are generally made of steel, lightweight alloys, wood or plastics. They may be completely equipped (e.g., with all their fittings and accessories such as dashboards, boots (trunks), seats and cushions, mats, luggage racks and electrical fittings).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8707.10.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-India Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10		24-110
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 April 2024

4 DESCRIPTION OF GOOD

“FLAVOR 11301”

Based on the ingredients list, technical and safety data sheets, production process flowchart, certification on product use, and photographs of the product and packaging submitted, subject article is a flavouring preparation composed of ethyl alcohol, water, and orange oil. It is in the form of a lemon-yellow liquid with low to medium viscosity and sweet and juicy sensory profile. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.

5 REASONS FOR CLASSIFICATION

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

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:



2	TCC (AR) NO.
24-110	

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

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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 IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		24-112
	MFN - Zero ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	“STOCKFOOD MILK POWDER”
	<p>Based on the ingredient declaration, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), material safety data sheet, product label, and photographs of the packaging submitted, subject article is a feed ingredient in the form of a cream powder with fresh odour. It is composed of whey powder and a mixture of scrap or reject skim milk, buttermilk, full cream, milk powder, soy protein, and infant formula, rendering it unfit for human consumption. Packed in 25-kg bags, subject article is added to feeds of piglets at a rate of 5% to 20% of feed ration, as a source of milk 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 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.</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 and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
24-112	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem		24-115
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	<p>“STOCKMEIER 03861 CREAM VANILLA FLAVOR POWDER”</p> <p>Based on the product specifications, ingredients breakdown, Certificate of Product Registration from the Food and Drug Administration (FDA), safety data sheet, and packing list submitted, subject article is a white powder with a typical sweet taste. It is composed of flavouring substances, natural flavouring substances, flavouring preparations, dextrose, maltodextrin, vegetable oil (coconut), gum Arabic, and triacetin. Packed in 10-kg aluminium bags, subject article is used as a flavouring in the manufacture of beverages and milk products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 3302.10.30 MFN - 1% ad valorem	24-116
	3 DATE ISSUED
	16 April 2024

4	DESCRIPTION OF GOOD
"FLAVOR BEEF GIVAUDAN ECM X96485359S"	
<p>Based on the ingredients list, technical and safety data sheets, production process flowchart, packing list, and information on product use submitted, subject article is a flavouring preparation in the form of a white to off-white powder. It is composed of natural and nature-identical flavouring substances (mixture of odoriferous substances such as essential oils, synthetic aromatics, and extracts), corn maltodextrin, sugar, vegetable oil, and modified waxy maize starch, among others. Packed in 20-kg boxes, subject article is used in the manufacture of powdered beef stock.</p>	

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

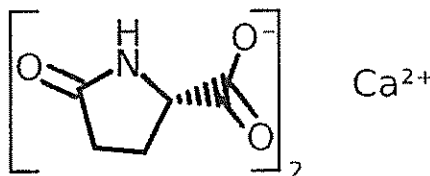
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2933.79.00 MFN - 3% ad valorem		24-140
		3	DATE ISSUED
			16 April 2024

4 DESCRIPTION OF GOOD

“CALCIUM PIDOLATE”

Based on the product specification sheet, manufacturing process flowchart, safety data sheet, product brochure, clarification on the product composition, and photograph of the product submitted, subject article is a white to cream crystalline powder composed of calcium pidolate, a calcium salt of pidolic acid (a lactam of glutamic acid), and traces of unreacted glutamic acid. It is produced by reacting glutamic acid and calcium hydroxide. Packed in 25-kg fiber drums, subject article is used as a raw material for animal feeds. It has the following chemical structure:



5 REASONS FOR CLASSIFICATION

Notes 1 (a) and 5 (c) (1) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state 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; and that subject to Note 1 to Section VI and Note 2 to Chapter 28, inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound.

Heading 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, lactams. These compounds may be regarded as internal amides analogous to lactones; obtained from amino-acids by elimination of water. The molecules may contain one or more amide functions in a ring. They are known as mono-, di-, trilactams, etc., according to the number of amide functions present.




2	TCC (AR) NO.
24-140	

Further, the EN to Subheading 2933.79 state that if the amide function forms part of two or more rings and if one of these rings does not contain an additional hetero-atom (other than the nitrogen of a lactam group), then the molecule should be considered as a lactam.

In view thereof, subject article is classified under AHTN 2022 subheading 2933.79.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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


MARILOU P. MENDOZA
Chairperson

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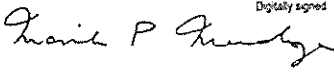
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TARIFF COMMISSION

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 2102.10.00 MFN - 3% ad valorem		24-153
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	"LEVUCCELL SB 10 ME TITAN"
	<p>Based on the product declaration, product brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product data sheet, and product label submitted, subject article consists of micro-encapsulated dried live yeast <i>Saccharomyces cerevisiae boulardii</i>, in the form of granular, beige to grey beadlets. Packed in 20-kg and 25-kg cardboard boxes with aluminium inner bag, subject article is added to feeds of swine and poultry at a rate of 50 to 200 grams per ton of feeds, to enhance digestion and absorption of nutrients, to improve weight gain, and to increase feed conversion efficiency of animals.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the yeasts of this heading may be in the active or inactive state. Active yeasts generally provoke fermentation. They consist essentially of certain micro-organisms (almost exclusively of the genus <i>Saccharomyces</i>), which multiply during alcoholic fermentation. Yeasts may also be produced by partial or total prevention of fermentation, according to the aeration process.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2102.10.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1211.90.17 MFN - 3% ad valorem AANZFTA - Zero RCEP - Zero		24-162
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	"BARLEY LEAF POWDER"
	<p>Based on the product specifications, certificate of composition, manufacturing process flowchart, statement of use, certificate of analysis, material safety data sheet, product brochure, and photograph of the product submitted, subject article is a free-flowing, mid- to light-green powder produced from drying, milling, and sieving the young leaves of barley (<i>Hordeum vulgare</i>) grass. Packed in 20-kg polyethylene liner contained in a cardboard carton, subject article can be incorporated into capsules, smoothies, juices, or sprinkled on foods, as a dietary supplement.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 12.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here. Further, while the term "medicaments" within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term "pharmacy" has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.17, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3302.10.30 MFN - 1% ad valorem		24-169	
		3	DATE ISSUED
		16 April 2024	

4 DESCRIPTION OF GOOD

“CHOCOLATE SD FL 505899 TP0704”


Based on the ingredients statement, certificate of analysis, technical data sheet, manufacturing process flowchart, and confirmation on product name submitted, subject article is a flavouring preparation in the form of a pale brown powder. It is composed of natural flavouring complexes, synthetic flavouring substances (nature-identical flavourings), natural flavouring substances, maize maltodextrin (carrier), and additives (modified corn starch, glycerol, propylene glycol, sodium phosphates, sodium hydroxide, and potassium sorbate), among others. Packed in 20-kg cardboard boxes, subject article is used as a flavouring in the manufacture of ambient dairy products.

5 REASONS FOR CLASSIFICATION

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

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.

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 1806.90.90		24-172
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	“ENERGEN® PANDESAL MATE”
	<p>Based on the list of ingredients, end product characteristic and intended use, certificate of analysis, production process flowchart, and product label submitted, subject article is an instant powdered chocolate drink. It is composed of sugar, non-dairy creamer, cocoa powder (more than 5%), foaming creamer, full cream milk powder, malt extract powder, vegetable stabilizer, artificial flavour, maltodextrin, salt, vitamin B₃, and vitamin B₂. Packed in 30-g cellophane sachets, subject article is to be dissolved in 100 mL of hot water before consumption.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 18.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
24-172	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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TARIFF COMMISSION

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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		24-177
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	"LEMON DURAROME FLAVOR 860188 TD1091"
	<p>Based on the ingredient declaration, technical and safety data sheets, standard packaging configuration and label, certificate of analysis, packing list, and origin statement submitted, subject article is a flavouring preparation in the form of a beige to tan granular powder composed of maize maltodextrin, sugar, and natural flavouring complexes (e.g., limonene, beta-pinene, and citral), among others. Packed in 25-kg carton boxes, subject article is used as a flavouring in the manufacture of powdered 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 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-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>





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AOCG Memo No. 87-2024 p-34

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 3302.10.30 MFN - 1% ad valorem</p>	24-178
	3 DATE ISSUED
	16 April 2024

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“LIME FLAVOR DURAROME 860006 23TD0590”</p> <p>Based on the ingredient declaration, technical and safety data sheets, certificate of analysis, packing list, and origin statement submitted, subject article is a flavouring preparation in the form of a beige to yellow granular powder composed of maize maltodextrin, sugar, gum Arabic, and natural flavouring complexes (e.g., limonene, beta-pinene, and citral), among others. Packed in 25-kg carton boxes, subject article is used as a flavouring in the manufacture of powdered 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 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>





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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 3302.10.30		24-179
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	<p>"APPLE DURAROME FLAVOR 860755 3TD0594"</p> <p>Based on the ingredient statement/declaration, technical and safety data sheets, standard packaging configuration and label, certificate of analysis, packing list, and origin statement submitted, subject article is a flavouring preparation in the form of a beige to tan granular powder composed of maize maltodextrin, sugar, synthetic flavouring substances, natural flavouring substances, and calcium carbonate, among others. Packed in 25-kg carton boxes, subject article is used as a flavouring in the manufacture of powdered 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 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
24-179	

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

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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 2106.90.72 MFN - 7% ad valorem		24-198
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	<p>“NATURE’S BOUNTY® BIOTIN 2,500 mcg ANTIOXIDANT VITAMINS C & E, STRAWBERRY FLAVOURED GUMMIES”</p> <p>Based on the product composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a strawberry-flavoured dietary supplement in the form of small pink gumdrop-shaped gummies. Each gummy contains ascorbic acid (vitamin C), DL-alpha-tocopheryl acetate (vitamin E), and biotin, as active ingredients, and also contains cane sugar, glucose syrup, dicalcium phosphate, gelatin, and natural flavours, among others. Packed in bottles containing 80 gummies, two gummies are to be taken daily by an adult, preferably with meals, to support healthy hair, skin, and nails, as well as energy metabolism.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> 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>





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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	AHTN 2106.90.72 MFN - 7% ad valorem	2	TCC (AR) NO.
				24-206
			3	DATE ISSUED
			16 April 2024	

4 DESCRIPTION OF GOOD

“NATURE’S BOUNTY® GINKGO BILOBA EXTRACT 30 mg”

Based on the product composition, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, and product label submitted, subject article is a food supplement in the form of a light beige to brown powder contained in a clear capsule. Each capsule contains 30 mg Ginkgo biloba leaf extract, rice, gelatin, and magnesium stearate. Packed in polyethylene terephthalate (PET) bottles containing 30 pieces of 400-mg capsules, subject article is intended to be taken by adults at one capsule daily, preferably with meals, to help support brain function and memory.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject articles are classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% 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
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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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 2005.10.20 MFN - 7% ad valorem		24-209
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	<p>“GERBER® SQUASH (80 g)”</p> <p>Based on the product composition, product specifications, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a homogenized preparation consisting purely of squash. Packed in an 80-g glass jar with a metal lid, subject article is put up for retail sale and is intended for infants aged six months onwards.</p>



5	REASONS FOR CLASSIFICATION
	<p>Subheading Note 1 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of subheading 2005.10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.</p> <p>Heading 20.05 of the AHTN 2022 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term “vegetables” in this heading is limited to the products referred to in Note 3 to this Chapter. These products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 20.01, frozen vegetables of heading 20.04 and vegetables preserved by sugar of heading 20.06) are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2005.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2005.10.20 MFN - 7% ad valorem		24-210
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	<p>“GERBER® MIXED VEGETABLES (125 g)”</p> <p>Based on the product composition, product specifications, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a finely homogenized preparation consisting of carrot, water, parsley, celery root, cornstarch, and rapeseed oil. Packed in a 125-g glass jar with a metal lid, subject article is put up for retail sale and is intended for infants aged six months onwards.</p>



5	REASONS FOR CLASSIFICATION
	<p>Subheading Note 1 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of subheading 2005.10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.</p> <p>Heading 20.05 of the AHTN 2022 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term “vegetables” in this heading is limited to the products referred to in Note 3 to this Chapter. These products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 20.01, frozen vegetables of heading 20.04 and vegetables preserved by sugar of heading 20.06) are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2005.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>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>





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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 2005.10.20 MFN - 7% ad valorem		24-211
		3	DATE ISSUED
			16 April 2024

4	DESCRIPTION OF GOOD
	<p>“GERBER® CARROTS (80 g)”</p> <p>Based on the product composition, product specifications, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is in the form of a thick, orange liquid consisting of finely homogenized carrots. Packed in an 80-g glass jar with a metal lid, subject article is put up for retail sale and is intended for infants aged six months onwards.</p>



5	REASONS FOR CLASSIFICATION
	<p>Subheading Note 1 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of subheading 2005.10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.</p> <p>Heading 20.05 of the AHTN 2022 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term “vegetables” in this heading is limited to the products referred to in Note 3 to this Chapter. These products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 20.01, frozen vegetables of heading 20.04 and vegetables preserved by sugar of heading 20.06) are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2005.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> 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>

