



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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

**MEMORANDUM**

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

**FROM :** *For: [Signature]*  
**ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 07 May 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 30 April 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-227	"VINYL 25' (TZ2-07123-25 / TZ2-07123-25-251)"	9505.10.00	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
24-229	"ARTIFICIAL LEAVES – PEANUT"	3926.40.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
24-231	"ARTIFICIAL LEAVES – BOXWOOD"	3926.40.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
24-249	"CONDENSING UNIT, MODEL: CONDURA – 38KFV055313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-276	"CALIBRIN® A"	2508.10.00	MFN – 1% ad valorem

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

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**





REPUBLIC OF THE PHILIPPINES

09-48299

## TARIFF COMMISSION

Ref. No. 24-040

30 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**:

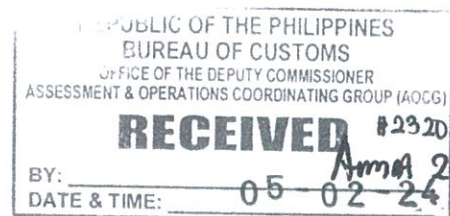
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-227, 24-229, 24-231, 24-249, and 24-276, issued by this Commission on 30 April 2024. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

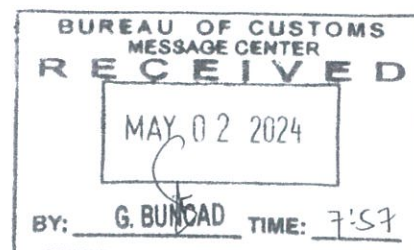
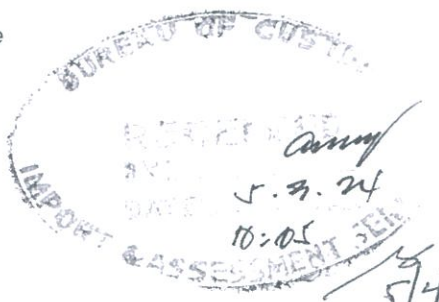
*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila










REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION****ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 9505.10.00</b>		<b>24-227</b>
	<b>MFN - 10% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>30 April 2024</b>
	<b>RCEP - Zero</b>		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“VINYL 25’ (TZ2-07123-25 / TZ2-07123-25-25I)”</b></p> <p>Based on the brochure, technical specifications, and samples submitted, subject article is a white or green Christmas ornament. It consists of fine, rectangular strips made of polyvinyl chloride (PVC) material twisted into a length of wire to emulate the appearance of a pine tree branch with needle-like leaves. Bundled and packed in 15-kg carton boxes, subject article is intended to be formed into Christmas trees, wreaths, garlands, and other Christmas decorations.</p> <div style="display: flex; justify-content: space-around;">   </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 95.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, festive, carnival or other entertainment articles, which in view of their intended use are generally made of non-durable material. They include festive decorations used to decorate rooms, tables, etc. (such as garlands, lanterns, etc.); decorative articles for Christmas trees (tinsel, coloured balls, animals and other figures, etc); cake decorations which are traditionally associated with a particular festival (e.g., animals, flags).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9505.10.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed</p> <p style="text-align: right;"></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b></p> <p style="text-align: right;">Chairperson</p> <p><b>Note:</b> In line with the Commission’s objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.40.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		24-229
		3	DATE ISSUED
			30 April 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>“ARTIFICIAL LEAVES - PEANUT”</b></p> <p>Based on the technical specifications, manufacturing process flowchart, and sample submitted, subject article consists of green peanut-shaped artificial leaves in a common stem. It is made of polyethylene material and is produced through the processes of extrusion and injection moulding. Packed in a bag or sack with a gross weight of 26 kg, subject article is intended to be used for decoration or ornamental purposes.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include statuettes and other ornamental articles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.40.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> 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

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.40.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		24-231
		3	DATE ISSUED
			30 April 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>“ARTIFICIAL LEAVES - BOXWOOD”</b></p> <p>Based on the technical specifications, manufacturing process flowchart, and sample submitted, subject article consists of green artificial boxwood leaves in a common stem. It is made of polyethylene material and is produced through the processes of extrusion and injection moulding. Packed in a bag or sack with a gross weight of 26 kg, subject article is intended to be used for decoration or ornamental purposes.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include statuettes and other ornamental articles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.40.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i>  <b>MARILOU P. MENDOZA</b> 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>





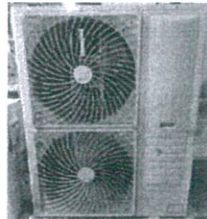
REPUBLIC OF THE PHILIPPINES


## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 8415.90.19		24-249
	MFN - 10% ad valorem	3	<b>DATE ISSUED</b>
	ACFTA - Zero		30 April 2024
	RCEP - 7% ad valorem		

4	<b>DESCRIPTION OF GOOD</b>										
<p align="center"><b>“CONDENSING UNIT, MODEL: CONDURA - 38KFV055313”</b></p> <p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, motor-driven fans for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1"> <tr> <td><b>Cooling Capacity</b></td><td>6.0 hp (4.47 kW)</td></tr> <tr> <td><b>Power Supply</b></td><td>230 V, 1 Ph, 60 Hz</td></tr> <tr> <td><b>Refrigerant (type / kg)</b></td><td>R32 / 3.70</td></tr> <tr> <td><b>Dimension (WxDxH) (mm)</b></td><td>900 x 320 x 1,170</td></tr> <tr> <td><b>Net Weight (kg)</b></td><td>81</td></tr> </table> 		<b>Cooling Capacity</b>	6.0 hp (4.47 kW)	<b>Power Supply</b>	230 V, 1 Ph, 60 Hz	<b>Refrigerant (type / kg)</b>	R32 / 3.70	<b>Dimension (WxDxH) (mm)</b>	900 x 320 x 1,170	<b>Net Weight (kg)</b>	81
<b>Cooling Capacity</b>	6.0 hp (4.47 kW)										
<b>Power Supply</b>	230 V, 1 Ph, 60 Hz										
<b>Refrigerant (type / kg)</b>	R32 / 3.70										
<b>Dimension (WxDxH) (mm)</b>	900 x 320 x 1,170										
<b>Net Weight (kg)</b>	81										

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION    <b>MARILOU P. MENDOZA</b>  Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>	





BAGONG PILIPINAS

MASTER COPY


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 2508.10.00 MFN - 1% ad valorem		24-276
		3	DATE ISSUED
			30 April 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"CALIBRIN® A"</b></p> <p>Based on the certificate of bulk composition, safety data sheet, product description and specifications, manufacturing process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is 100% calcium montmorillonite type clay (bentonite) in the form of a brownish-grey powder with an earth-like scent. It is obtained by mining calcium montmorillonite type clay, followed by crushing, heating, milling, screening, and pulverizing. Packed in 25-kg bags, subject article is used as a toxin binder to be added to animal feeds at a rate of 0.5 to 2 kg per ton of feeds, as a mineral-based feed additive for mycotoxin control.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 1 of Chapter 25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.</p> <p>Heading 25.08 of the AHTN 2022 covers, among others, other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all natural clayey substances (other than kaolin and other kaolinic clays of heading 25.07) consisting of earths or rocks of sedimentary origin with a basis of aluminium silicates. These products remain in this heading even if they have been heated to remove some or most of the associated water (to produce absorbent clay) or when fully calcined. In addition to common clays, the following special products also fall in the heading, among others, bentonite, a clay derived from volcanic ash; largely used as an ingredient of moulding sand, as a filtering and decolouring agent in oil refining and for degreasing of textiles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2508.10.00, 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>Digitally signed</i> </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> 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>

