




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

MEMORANDUM

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

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

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

DATE : 23 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 20 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-232	"HIGH DHA LC-PUFAs TYPE NIF (28 kg)"	1504.20.90	MFN – 3% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
24-233	"LC-PUFA MIX TYPE SAS 44 (28 kg)"	1517.90.90	MFN – 15% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
24-236	"OIL MIX LC-PUFA TYPE ADS (28 kg)"	1517.90.90	MFN – 15% ad valorem PH-EFTA FTA (CHE/LIE) – 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
24-279	"ELITE™ 5401GT ENHANCED POLYETHYLENE RESIN"	3901.40.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 3% ad valorem* AHKFTA – 3% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 3% ad valorem* RCEP – Zero*
24-280	"MC-11 MASPION PLASTIC WALL CABINET-FIRST AID BOX"	9403.70.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 115-2024 p. 3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE SECRETARY GENERAL
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
RECEIVED 2690
BY: Amor 340
DATE & TIME: 05-21-24

Ref. No. 24-050

09-48688

20 May 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
MAY 21 2024
BY: A. LIGANOS TIME: 11:40

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. 24-232, 24-233, 24-236, 24-279, and 24-280, issued by this Commission on 20 May 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed

MARILOU P. MENDOZA

Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





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 1504.20.90 MFN - 3% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		24-232
		3	DATE ISSUED
			20 May 2024

4 DESCRIPTION OF GOOD**“HIGH DHA LC-PUFAs TYPE NIF (28 kg)”**

Based on the certificate of composition, certificate of analysis, purchasing specifications, manufacturing process flowchart, supplemental information, and packaging information submitted, subject article is a fish oil with d-delta rich tocopherols (antioxidant), in the form of a clear, yellowish, oily liquid. The oil is extracted from the heads of different tuna species such as *Thunnus albacares*, *Thunnus alalunga*, *Thunnus obesus*, and *Katsuwonus pelamis*. Packed in 28-kg drums (net weight), subject article is used as an ingredient in the manufacture of spray-dried milk, as a source of docosahexaenoic acid (DHA).

5 REASONS FOR CLASSIFICATION

Heading 15.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fats and oils and their fractions, derived from several varieties of fish (cod, halibut, menhaden, herring, sardines, anchovy, pilchard, etc.) or marine mammals (whales, dolphins, seals, etc.). They are extracted from the body or liver of the fish or marine mammal or from waste thereof. They usually have a characteristic fishy smell and a disagreeable taste, and vary in colour from yellow to reddish-brown.

In view thereof, subject article is classified under AHTN 2022 subheading 1504.20.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1517.90.90 MFN - 15% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		24-233
		3	DATE ISSUED
			20 May 2024

4 DESCRIPTION OF GOOD

“LC-PUFA MIX TYPE SAS 44 (28 kg)”

Based on the certificate of composition, certificate of analysis, raw material purchasing specifications, manufacturing process flowchart, and packaging information submitted, subject article is a clear, yellowish, oily liquid. It is composed of a mixture of high oleic sunflower oil (*Helianthus annuus L.*), algal oil extracted from the biomass of *Schizochytrium sp.* (T18), and fungal oil extracted from the biomass of *Mortierella alpina* (I49-N18), with antioxidants (concentrates of natural mixed tocopherols and L-ascorbyl palmitate). The fungal oil was standardized with high oleic sunflower oil to obtain 40% arachidonic acid (ARA). Packed in 28-kg drums (net weight), subject article is used as an ingredient in the manufacture of spray-dried milk, as a source of docosahexaenoic acid (DHA) and arachidonic acid (ARA).

5 REASONS FOR CLASSIFICATION

Heading 15.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that they are generally liquid or solid mixtures or preparations of, among others, two or more of animal, vegetable or microbial fats or oils or their fractions.

In view thereof, subject article is classified under AHTN 2022 subheading 1517.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.

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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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 1517.90.90 MFN - 15% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		24-236
		3	DATE ISSUED
			20 May 2024

4	DESCRIPTION OF GOOD
	“OIL MIX LC-PUFA TYPE ADS (28 kg)”
	<p>Based on the certificate of composition, certificate of analysis, raw material purchasing specifications, manufacturing process flowchart, and packaging information submitted, subject article is a clear, yellowish, oily liquid. It is composed of a mixture of high oleic sunflower oil (<i>Helianthus annuus L.</i>), fish tuna oil (<i>Thunnus albacares</i>, <i>Thunnus alalunga</i>, <i>Thunnus obesus</i> and <i>Katsuwonus pelamis</i>) rich in high docosahexaenoic acid (DHA), fungal oil rich in arachidonic acid (ARA) extracted from the biomass of <i>Mortierella alpina</i> (ATCC 32222), and sunflower oil (<i>Helianthus annuus L.</i>), with antioxidants (concentrates of natural mixed tocopherols and L-ascorbyl palmitate). The fungal oil was standardized with high oleic sunflower oil to obtain 40% ARA, while the sunflower oil is added to adjust the value of linoleic acid. Packed in 28-kg drums (net weight), subject article is used as an ingredient in the manufacture of spray-dried milk, as a source of DHA and ARA.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 15.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that they are generally liquid or solid mixtures or preparations of, among others, two or more of animal, vegetable or microbial fats or oils or their fractions.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1517.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





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AOCG Memo No. 115-2024 p. 7

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 3901.40.00</p> <p>MFN - 3% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - 3% ad valorem AHKFTA - 3% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - 3% ad valorem RCEP - Zero</p>		3	DATE ISSUED
		24-279	
		20 May 2024	

4 DESCRIPTION OF GOOD

“ELITE™ 5401GT ENHANCED POLYETHYLENE RESIN”

Based on the technical specifications, safety data sheet, packaging information, and the declared formulation submitted, subject article is an ethylene-octene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-octene, with slip and anti-block additives. It is in the form of translucent to white pellets, with a melt flow index of 1.0 g/10 minutes and a density of 0.917 g/cm³. Packed in 25-kg heavy duty bags, subject article is used in the manufacture of food and specialty packaging films, and very tough thin-gauge films.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



AOCG Memo No. 115-2024 p. 8

2	TCC (AR) NO.
24-279	

<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)	3	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	3	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)	3	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

ADVANCE RULING ON TARIFF CLASSIFICATION

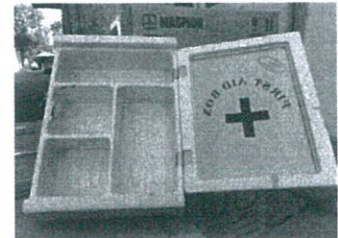
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9403.70.90		24-280
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		20 May 2024

4 DESCRIPTION OF GOOD

“MC-11 MASPION PLASTIC WALL CABINET-FIRST AID BOX”

Based on the brochure, technical specifications, product composition and use, manufacturing process, and photograph of the product submitted, subject article is a white cabinet-type first aid box made primarily of high impact polystyrene (HIPS) material. Its hinged door has a transparent polystyrene sheet to easily see the contents of the box, and a magnetic door catch for easy opening and closing. Having an overall dimension (W x H x D) of 31 cm x 44 cm x 11.4 cm, subject article is designed to be mounted on the wall.



5 REASONS FOR CLASSIFICATION

Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers furniture and parts thereof, not covered by the previous headings. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritaires, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to the wall), etc.), and also furniture for special uses.

In view thereof, subject article is classified under AHTN 2022 subheading 9403.70.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



AOCG Memo No. 115-2024 p. 10

2	TCC (AR) NO.
24-280	

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

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

FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
 Chairperson

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