



AOCG Memo No. 116 - 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 : 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 17 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-239	"DEMINERALIZED WHEY POWDER DWP 28"	0404.10.11	MFN - Zero
24-260	"FIBRE - PELLET"	2308.00.00	MFN - 3% ad valorem AANZFTA - Zero* RCEP - Zero*
24-301	"CHOCOLATE FLAVOR FOR CHUCKIE (20 kg)"	3302.10.30	MFN - 1% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - Zero* AIFTA - Zero* AJCEPA - Zero* AKFTA - Zero* RCEP - Zero*
24-302	"TAURINE FOOD GRADE (25 kg)"	2921.19.00	MFN - 1% ad valorem ACFTA - Zero* RCEP - Zero*

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



AOCG Memo No. 116-2024 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-309	"FLAVOR VANILLA IFF FL971130 (20 kg)"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-335	"LCD PANEL AND CABINET, MODEL: DEVANT 32STV104"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-337	"LCD PANEL AND CABINET, MODEL: DEVANT 43STV104"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-338	"LCD PANEL AND CABINET, MODEL: DEVANT 43STW101"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-339	"LCD PANEL AND CABINET, MODEL: DEVANT 50QUHW01"	8529.90.91	MFN – Zero ACFTA – 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. 116-2024 p.3



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

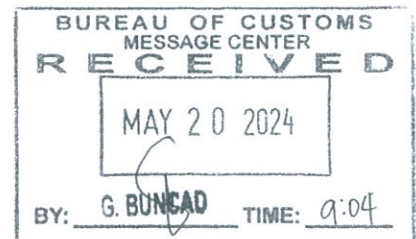
09-48641

Ref. No. 24-049

17 May 2024

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

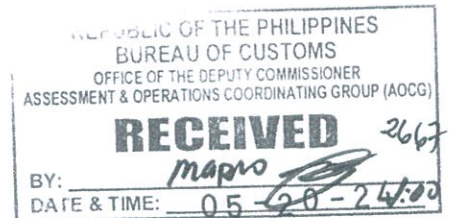
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-239, 24-260, 24-301, 24-302, 24-309, 24-335, 24-337, 24-338, and 24-339, issued by this Commission on 17 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





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AOCG Memo No. 116 - 2024 p. 4

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 0404.10.11 MFN - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-239</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">17 May 2024</p>
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4 DESCRIPTION OF GOOD

“DEMINERALIZED WHEY POWDER DWP 28”

Based on the product specifications, ingredients list, production flowchart diagram, certificate of analysis, and packing list submitted, subject article is a demineralized whey protein concentrate with a protein content of up to 30%. It is in the form of a white to cream powder with a milky taste and neutral odour. It is produced by the demineralization of pre-concentrated whey, followed by pasteurization, vacuum concentration, and drying. Packed in 25-kg multiwall kraft paper bags with inner polyethylene bag liner, subject article is used as a source of whey in the manufacture of infant, follow-on, and growing-up milk.

5 REASONS FOR CLASSIFICATION

Subheading Note 1 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

Heading 04.04 of the AHTN 2022 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.

In view thereof, subject article is classified under AHTN 2022 subheading 0404.10.11, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



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 2308.00.00 MFN - 3% ad valorem AANZFTA - Zero RCEP - Zero		24-260
		3	DATE ISSUED
			17 May 2024

4	DESCRIPTION OF GOOD
	“FIBRE - PELLET”
	<p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturer’s declaration, manufacturing process flowchart, product information sheet, and feeding recommendations submitted, subject article consists of feed pellets with diameter of 6 mm or 9 mm. It is produced by mixing shredded and milled oaten hay, oaten straw, wheaten straw, oatmeal, almond hulls, and barley with hydrated lime (binding agent), followed by pelletizing, and coating with Molafos to improve palatability. Packed in 1- to 1.3-metric ton bulk bags and in 25- to 30-kg bags, subject article is intended to be fed to goats, cattle, rabbits, horses, and sheep as a source of fiber.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they are not included in any other more specific heading of the Nomenclature and are of a kind used in animal feeding, this heading covers vegetable products, vegetable waste, and residues and by-products from the industrial processing of vegetable materials in order to extract some of their constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2308.00.00, 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 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>





BAGONG PILIPINAS

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AOCG Memo No. 116-2024 p. 6

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</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>			24-301
		3	DATE ISSUED
		17 May 2024	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“CHOCOLATE FLAVOR FOR CHUCKIE (20 kg)”</p> <p>Based on the product data and ingredient data sheets, manufacturing process flowchart, packing list, certificate of analysis, and detailed ingredient specifications submitted, subject article is a brown to dark-brown liquid composed of nature-identical flavouring substances (including synthetic aromatics), natural flavouring substances (including natural extracts), propylene glycol, water, caramel colour, and sulphur dioxide. Packed in 20-kg blue plastic jerrycans, subject article is used as a flavouring ingredient in the manufacture of ready-to-drink chocolate-flavoured 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.
24-301	

<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

Digitally signed


MARILOU P. MENDOZA
 Chairperson

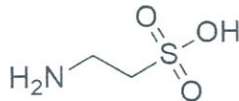
Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also 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 2921.19.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-302
		3	DATE ISSUED
			17 May 2024

4	DESCRIPTION OF GOOD
	<p>“TAURINE FOOD GRADE (25 kg)”</p> <p>Based on the product specifications, composition statement, production process flowchart, certificate of analysis, and packing list submitted, subject article is pure, food grade taurine (2-aminoethanesulfonic acid) with chemical formula C₂H₇NO₃S, in the form of a soluble, colourless or white crystalline powder. Packed in a 25-kg low-density polyethylene (LDPE) bag inside a cardboard carton, subject article is used as a source of amino acids for infant milk. It has the following chemical structure:</p> <div style="text-align: center;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.21 of the AHTN 2022 covers amine-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that amines are organic nitrogen compounds containing the amine function (i.e., a function derived from ammonia by replacing one, two or three hydrogen atoms by one, two or three alkyl or aryl radicals R (methyl, ethyl, phenyl, etc.), respectively). If only one hydrogen atom in the ammonia has been replaced, the result is a primary amine (RNH₂); replacement of two hydrogen atoms gives a secondary amine (R-NH-R¹); and replacement of three hydrogen atoms results in a tertiary amine.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2921.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-309
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			17 May 2024

4 DESCRIPTION OF GOOD

“FLAVOR VANILLA IFF FL971130 (20 kg)”

Based on the product data and ingredient data sheets, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a clear, pale yellow to amber liquid, composed of nature-identical flavouring substances (including synthetic aromatics), artificial flavouring substances (including synthetic aromatics), natural flavouring substances (including natural aromatics), propylene glycol, water, and caramel colour. Packed in 20-kg blue plastic jerrycans, subject article is used as a flavouring ingredient in the manufacture of ready-to-drink milk 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 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. 116 - 2024 p. 10

2	TCC (AR) NO.
24-309	

<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

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.

ACC Memo No. 116-2024 p.11



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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 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero	2 TCC (AR) NO. 24-335
	3 DATE ISSUED 17 May 2024

4	DESCRIPTION OF GOOD	<p style="text-align: center;">“LCD PANEL AND CABINET, MODEL: DEVANT 32STV104”</p> <p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Quantity</th> <th style="width: 25%;">Part Name</th> <th style="width: 60%;">Description</th> </tr> </thead> <tbody> <tr> <td>1 pc</td> <td>Rear Cover L</td> <td>Left case at the back of the TV</td> </tr> <tr> <td>1 pc</td> <td>Rear Cover R</td> <td>Right case at the back of the TV</td> </tr> <tr> <td>1 pc</td> <td>Light Guiding Part</td> <td>A window that accepts signals from the remote control</td> </tr> <tr> <td>2 pcs</td> <td>Loudspeaker L/R</td> <td>The part that converts electrical signals into audio/sound</td> </tr> <tr> <td>1 pc</td> <td>Rear Cover M</td> <td>Middle case at the back of the TV</td> </tr> <tr> <td>1 pc</td> <td>Metal Back Cover (MBC)</td> <td>The metal plate that holds the other parts of the TV in place</td> </tr> <tr> <td>1 pc</td> <td>Middle Frame</td> <td>A soft frame used to connect the Front Cover and the Metal Back Cover</td> </tr> <tr> <td>1 pc</td> <td>Light Bar</td> <td>LEDs integrated into a single bar</td> </tr> <tr> <td>1 pc</td> <td>Reflection Film</td> <td>A film to improve brightness and energy efficiency</td> </tr> <tr> <td>1 pc</td> <td>Diffusion Plank</td> <td>A plank that directs the direction for light scattering</td> </tr> <tr> <td>1 pc</td> <td>Micro Lens on Prism (MOP)</td> <td>A mebrane that improves the brightness of the front view</td> </tr> <tr> <td>1 pc</td> <td>Open Cell</td> <td>The panel used to display the image</td> </tr> <tr> <td>1 pc</td> <td>Front Cover</td> <td>The case at the front of the TV</td> </tr> </tbody> </table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, screws, wires, cable connectors, speakers, base stands, and other parts will be assembled locally to make a complete LED TV set.</p>	Quantity	Part Name	Description	1 pc	Rear Cover L	Left case at the back of the TV	1 pc	Rear Cover R	Right case at the back of the TV	1 pc	Light Guiding Part	A window that accepts signals from the remote control	2 pcs	Loudspeaker L/R	The part that converts electrical signals into audio/sound	1 pc	Rear Cover M	Middle case at the back of the TV	1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place	1 pc	Middle Frame	A soft frame used to connect the Front Cover and the Metal Back Cover	1 pc	Light Bar	LEDs integrated into a single bar	1 pc	Reflection Film	A film to improve brightness and energy efficiency	1 pc	Diffusion Plank	A plank that directs the direction for light scattering	1 pc	Micro Lens on Prism (MOP)	A mebrane that improves the brightness of the front view	1 pc	Open Cell	The panel used to display the image	1 pc	Front Cover	The case at the front of the TV
Quantity	Part Name	Description																																										
1 pc	Rear Cover L	Left case at the back of the TV																																										
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AOCG Memo No. 116-2024 p. 12

2	TCC (AR) NO.
24-335	

5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, 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.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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

AOCG Memo No. 116-2024 p. 13



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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 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero		24-337
		3	DATE ISSUED
			17 May 2024

4	DESCRIPTION OF GOOD																																										
	“LCD PANEL AND CABINET, MODEL: DEVANT 43STV104”																																										
	<p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Quantity</th> <th style="width: 25%;">Part Name</th> <th style="width: 60%;">Description</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 pc</td> <td>Rear Cover L</td> <td>Left case at the back of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Rear Cover R</td> <td>Right case at the back of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Light Guiding Part</td> <td>A window that accepts signals from the remote control</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Loudspeaker L/R</td> <td>The part that converts electrical signals into audio/sound</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Rear Cover M</td> <td>Middle case at the back of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Metal Back Cover (MBC)</td> <td>The metal plate that holds the other parts of the TV in place</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Middle Frame</td> <td>A soft frame used to connect the Front Cover and the Metal Back Cover</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Light Bar</td> <td>LEDs integrated into a single bar</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Reflection Film</td> <td>A film to improve brightness and energy efficiency</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Diffusion Plank</td> <td>A plank that directs the direction for light scattering</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Micro Lens on Prism (MOP)</td> <td>A mebrane that improves the brightness of the front view</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Open Cell</td> <td>The panel used to display the image</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Front Cover</td> <td>The case at the front of the TV</td> </tr> </tbody> </table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, screws, wires, cable connectors, speakers, base stands, and other parts will be assembled locally to make a complete LED TV set.</p>	Quantity	Part Name	Description	1 pc	Rear Cover L	Left case at the back of the TV	1 pc	Rear Cover R	Right case at the back of the TV	1 pc	Light Guiding Part	A window that accepts signals from the remote control	2 pcs	Loudspeaker L/R	The part that converts electrical signals into audio/sound	1 pc	Rear Cover M	Middle case at the back of the TV	1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place	1 pc	Middle Frame	A soft frame used to connect the Front Cover and the Metal Back Cover	1 pc	Light Bar	LEDs integrated into a single bar	1 pc	Reflection Film	A film to improve brightness and energy efficiency	1 pc	Diffusion Plank	A plank that directs the direction for light scattering	1 pc	Micro Lens on Prism (MOP)	A mebrane that improves the brightness of the front view	1 pc	Open Cell	The panel used to display the image	1 pc	Front Cover	The case at the front of the TV
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AOCG Memo No. 116 -2024 p.14

2	TCC (AR) NO.
	24-337

5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, 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.

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.

AOCG Memo No. 116-2024 p-15



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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 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero		24-338
		3	DATE ISSUED
			17 May 2024

4	DESCRIPTION OF GOOD																																	
	<p>“LCD PANEL AND CABINET, MODEL: DEVANT 43STW101”</p> <p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Quantity</th> <th style="width: 25%;">Part Name</th> <th style="width: 60%;">Description</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 pc</td> <td>Front Cover</td> <td>Covers the front part of the panel or TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Open Cell</td> <td>Key display component of TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Prism Film</td> <td>Backlight component; spreads the brightness evenly</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Diffuser Film</td> <td>Backlight component; spreads the light</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Reflector Film</td> <td>Reflects the light from the LED Bar</td> </tr> <tr> <td style="text-align: center;">3 pcs</td> <td>Lightbar Straight</td> <td>Light Source of LED Panel</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Middle Frame</td> <td>Used to fix or hold the Open Cell in place</td> </tr> <tr> <td style="text-align: center;">4 pcs</td> <td>Support Pin</td> <td>Used to fix or hold the Reflector Film in place</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Backcover</td> <td>Covers the back part of the panel or TV and to fix or hold the Mainboard</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Angle Bead</td> <td>Protects the corners of the Open Cell</td> </tr> </tbody> </table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, screws, wires, cable connectors, speakers, base stands, and other parts will be assembled locally to make a complete LED TV set.</p>	Quantity	Part Name	Description	1 pc	Front Cover	Covers the front part of the panel or TV	1 pc	Open Cell	Key display component of TV	1 pc	Prism Film	Backlight component; spreads the brightness evenly	1 pc	Diffuser Film	Backlight component; spreads the light	1 pc	Reflector Film	Reflects the light from the LED Bar	3 pcs	Lightbar Straight	Light Source of LED Panel	1 pc	Middle Frame	Used to fix or hold the Open Cell in place	4 pcs	Support Pin	Used to fix or hold the Reflector Film in place	1 pc	Backcover	Covers the back part of the panel or TV and to fix or hold the Mainboard	2 pcs	Angle Bead	Protects the corners of the Open Cell
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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

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AOCG Memo No. *116-2024 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.
	AHTN 8529.90.91		24-339
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		17 May 2024
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4	DESCRIPTION OF GOOD																																	
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AOCG Memo No. 116-2024 p. 18

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