




AOCG Memo No. 94-2024

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

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

**DATE :** 26 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 22 April 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-100	"SPX®FLOW WAUKESHA CHERRY-BURRELL® 200 SERIES CENTRIFUGAL PUMPS"	8413.70.91	MFN – 1% ad valorem
24-101	"SPX®FLOW WAUKESHA CHERRY-BURRELL® C-SERIES CENTRIFUGAL PUMPS"	8413.70.91	MFN – 1% ad valorem
24-158	"TURMERIC WS 80"	3203.00.10	MFN – 3% ad valorem
24-174	"DICALCIUM PHOSPHATE DIHYDRATE (25 KG)"	2835.25.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-199	"PURINA® SUPERCOAT® ALL BREED ADULT DOG FOOD WITH BEEF FLAVOUR"	2309.10.10	MFN – 5% 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).





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-200	"PURINA® FRISKIES® ADULT CAT FOOD SEAFOOD SENSATIONS"	2309.10.10	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-201	"PURINA® FRISKIES® ADULT CAT FOOD SURFIN' FAVOURITES"	2309.10.10	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-217	"DAELIMPOLY XP9200EN"	3901.40.00	MFN – 3% ad valorem AKFTA – 3% ad valorem* RCEP – Zero*

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**





BUREAU OF CUSTOMS **2164-24**  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)  
**RECEIVED** *Apr 24*  
**04-23-24**

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

69-48090

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Ref. No. 24-034

22 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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-100, 24-101, 24-158, 24-174, 24-199, 24-200, 24-201, and 24-217, issued by this Commission on 22 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

*4/24*

**RECEIVED**  
*4.24.24*  
*1:19*


BUREAU OF CUSTOMS  
MESSAGE CENTER  
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APR 23 2024  
BY: *G. BUNYAD* TIME: *8:18*




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>  AHTN 8413.70.91 MFN - 1% ad valorem	<b>2</b>   <b>TCC (AR) NO.</b> 24-100
	<b>3</b>   <b>DATE ISSUED</b> 22 April 2024

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“SPX®FLOW WAUKESHA CHERRY-BURRELL® 200 SERIES CENTRIFUGAL PUMPS”</b></p> <p>Based on the brochure and technical specifications submitted, subject articles are stainless steel centrifugal pumps, which are connected to the induction motor (prime mover) via shafts common to both. These pumps have inlet diameters ranging from 38 mm to 152 mm and flow rate capacities of up to 318 m<sup>3</sup>/hour. Available in eight variants, subject articles are designed for use in a broad range of sanitary and industrial applications, such as for bakery and confectionery (e.g., batters, sweeteners, and syrups), dairy (e.g., whey and cream), pharmaceutical/cosmetics (e.g., emulsions, extracts, and essential oils), and for chemical/industrial (e.g., detergents, dyes, and soap liquors and solutions) applications.</p> <div style="text-align: right;">  </div>
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<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>
<p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8413.70.91, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <p style="font-size: small; margin-top: 20px;"><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>





*mb*

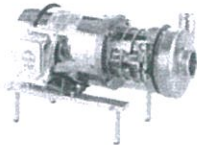
REPUBLIC OF THE PHILIPPINES


**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 8413.70.91</b> <b>MFN - 1% ad valorem</b>		<b>24-101</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>22 April 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“SPX®FLOW WAUKESHA CHERRY-BURRELL® C-SERIES CENTRIFUGAL PUMPS”</b></p> <p>Based on the brochure and technical specifications submitted, subject articles are stainless steel centrifugal pumps, which are connected to the induction motor (prime mover) via shafts common to both. These pumps have inlet diameters ranging from 38 mm to 101 mm and flow rate capacities of up to 204 m<sup>3</sup>/hour. Available in five variants, subject articles are designed for use in a broad range of sanitary and industrial applications, such as for bakery and confectionery (e.g., batters, sweeteners, and syrups), dairy (e.g., whey and cream), pharmaceutical/cosmetics (e.g., emulsions, extracts, and essential oils), and for chemical/industrial (e.g., detergents, dyes, and soap liquors and solutions) applications.</p> <div style="text-align: right;">  </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8413.70.91, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <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. 94-2024 P-5

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>AHTN 3203.00.10</b> <b>MFN - 3% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b>
	<b>24-158</b>
	<b>3</b> <b>DATE ISSUED</b>
	<b>22 April 2024</b>

<b>4</b> <b>DESCRIPTION OF GOOD</b>
<b>“TURMERIC WS 80”</b>
<p>Based on the product specifications, ingredient composition, Certificate of Product Registration from the Food and Drug Administration (FDA), safety data sheet, production process flowchart, and photograph of the product submitted, subject article is a water-soluble yellow liquid composed of polysorbate 80 and curcumin. Packed in 5-kg jerrycans, subject article is used as a colouring material for food applications.</p>

<b>5</b> <b>REASONS FOR CLASSIFICATION</b>
<p>Heading 32.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the greater part of the products of vegetable or animal origin used mainly as colouring substances. The heading also covers preparations based on colouring matter of vegetable or animal origin, of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3203.00.10, 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</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</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

**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 2835.25.90</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>24-174</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>22 April 2024</b>

**4 DESCRIPTION OF GOOD**

**“DICALCIUM PHOSPHATE DIHYDRATE (25 kg)”**

Based on the product specifications, ingredient statement, manufacturing process flowchart, and packing list submitted, subject article is a food grade, pure dicalcium phosphate dihydrate (CaHPO<sub>4</sub>·2H<sub>2</sub>O) in the form of a crystalline powder with no visible impurities. Packed in 25-kg bags, subject article is used as a source of mineral in the manufacture of powdered chocolate malt milk drink.

**5 REASONS FOR CLASSIFICATION**

Note 1 to Chapter 28 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 chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.35 of the AHTN 2022 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important phosphates and polyphosphates include calcium hydrogenorthophosphate (“dicalcium phosphate”) (CaHPO<sub>4</sub>·2H<sub>2</sub>O). Obtained by the action of an acidulated calcium chloride solution on disodium hydrogenorthophosphate. White powder, insoluble in water. Used as a fertiliser; as a mineral supplement to animal fodder, and in the manufacture of glass, medicaments, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2835.25.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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.

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

*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)

<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 2309.10.10</b>		<b>24-199</b>
	<b>MFN - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AIFTA - Zero</b> <b>AJCEPA - Zero</b> <b>AKFTA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>22 April 2024</b>

**4 DESCRIPTION OF GOOD**

**“PURINA® SUPERCOAT® ALL BREED ADULT DOG FOOD WITH BEEF FLAVOUR”**

Based on the product description and specifications, manufacturing process flowchart, ingredient declaration, product label, and photograph of the packaging submitted, subject article is a beef-flavoured dry dog food in the form of dry brown kibbles. It is made from cereals and vegetable products, chicken products (dehydrated chicken protein, chicken oil, and hydrolysed chicken protein), vitamins, minerals, and beef flavour, among others. Packed in 1.5-kg and 3-kg resealable packs, subject article is intended for adult dogs (over 1 year old).



**5 REASONS FOR CLASSIFICATION**

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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed and biscuits for dogs or other animals, usually made with flour, starch or cereal products mixed with greaves or meat meal.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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.
24-199	

<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)

<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 2309.10.10</b>		<b>24-200</b>
	<b>MFN - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AIFTA - Zero</b> <b>AJCEPA - Zero</b> <b>AKFTA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>22 April 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PURINA® FRISKIES® ADULT CAT FOOD SEAFOOD SENSATIONS”</b>
	<p>Based on the ingredient declaration, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a seafood-flavoured dry cat food made from wholegrain cereals (corn and wheat), poultry by-product meal, wheat gluten, soya milk processing by-product, minerals, vitamins, amino acids, poultry oil, fish meal, flavours, and colours. Packed in 1.1-kg and 1.2-kg bags, subject article provides complete and balanced nutrition to adult cats (over 12 months old).</p> 
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed and biscuits for dogs or other animals, usually made with flour, starch or cereal products mixed with greaves or meat meal.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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.
24-200	

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

 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)

<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 2309.10.10</b>		<b>24-201</b>
	<b>MFN - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AIFTA - Zero</b> <b>AJCEPA - Zero</b> <b>AKFTA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>22 April 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PURINA® FRISKIES® ADULT CAT FOOD SURFIN’ FAVOURITES”</b>
	<p>Based on the ingredient declaration, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a fish-flavoured dry cat food made from wholegrain cereals (corn and wheat), poultry by-product meal, wheat gluten, soya milk processing by-product, minerals, vitamins, amino acids, poultry oil, fish meal, flavours (mackerel, tuna, salmon, and sardine), and colours. Packed in 1.1-kg and 1.2-kg bags, subject article provides complete and balanced nutrition to adult cats (over 12 months old).</p>
	
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed and biscuits for dogs or other animals, usually made with flour, starch or cereal products mixed with greaves or meat meal.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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	<b>TCC (AR) NO.</b>
<b>24-201</b>	

<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)

<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 3901.40.00</b> <b>MFN - 3% ad valorem</b> <b>AKFTA - 3% ad valorem</b> <b>RCEP - Zero</b>		<b>24-217</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>22 April 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DAELIMPOLY XP9200EN”</b>
	<p>Based on the technical specifications, safety data sheet, manufacturing process flowchart, testing report, and photograph of the product submitted, subject article is a metallocene-catalyzed ethylene-hexene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-hexene. It is in the form of translucent, colorless to white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.917 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of lamination, stretch hood, agriculture, and other high-strength films.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>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.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p>



2	TCC (AR) NO.
24-217	

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; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form "AK"; 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**  
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