




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY
hmb pl

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

AOCG Memo No. 120-2024
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 : 30 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 27 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-306	"PATTERSON™ HORIZONTAL SPLIT CASE FIRE PUMP, MODEL: 6x5 MAA"	8413.70.49	MFN - Zero
24-327	"SYN®-COLL"	3824.99.99	MFN – 3% ad valorem
24-344	"LEVOCARNITINE (L-CARNITINE BASE) (25 kg)"	2923.90.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-345	"GINKGO POWDERED EXTRACT (25 kg)"	2106.90.99	MFN – 7% ad valorem
24-346	"GINSENG POWDERED EXTRACT (25 kg)"	2106.90.99	MFN – 7% ad valorem
24-347	"VITAMIN PREMIX BEV 8600 WET USE NON-GMO"	2936.90.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-348	"ARGENTINE BEE HONEY"	0409.00.00	MFN – 7% ad valorem

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



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY
p2

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-349	"VITAPHEROLE® T-70 NON GMO"	2936.28.00	MFN - Zero
24-351	"CORN WHOLE GRAIN"	IN-QUOTA 1005.90.91.100	MFN – 5% ad valorem AANZFTA – 28% ad valorem RCEP – 5% ad valorem*
		OUT-QUOTA 1005.90.91.200	MFN – 15% ad valorem AANZFTA – 40% ad valorem RCEP – 15% ad valorem*
24-352	"TASTE ESSENTIALS (TM) VANILLA FLAVOUR P-067866"	3302.10.30	MFN – 1% ad valorem
24-353	"NUCREL™ AE ACID COPOLYMER"	3901.90.90	MFN – 3% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
24-354	"AFFINITY™ PL 1881G POLYOLEFIN PLASTOMER"	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*
24-359	"GS-KA"	3824.99.99	MFN – 3% ad valorem
24-360	"FLAVOR 111185"	3302.10.10	MFN – 1% ad valorem
24-361	"FLAVOR 719079"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



AOCG Memo No. 120-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY
mm p3

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-386	"CALCIUM CARBONATE DRY PWD (25 kg)"	2530.90.90	MFN – 3% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
24-387	"COFFEE FLAVOR SD565652 4TP1104 (20 kg)"	3302.10.30	MFN – 1% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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 8413.70.49 MFN - Zero		24-306
		3	DATE ISSUED
			27 May 2024

4 DESCRIPTION OF GOOD

“PATTERSON™ HORIZONTAL SPLIT CASE FIRE PUMP, MODEL: 6x5 MAA”

Based on the brochure, technical drawing, and technical specifications submitted, subject article is a single-stage, double suction centrifugal pump with a horizontal shaft designed to be driven by an electric motor or a diesel engine. Designed for raising or continuously displacing volumes of water for firefighting conditions, subject article has the following specifications:

Inlet Diameter (in / mm)	6 / 152.4
Volume Flow Rate (gpm / m ³ /hr)	500 / 113.56
Minimum Suction Pressure (psig)	5
Total Dynamic Head (TDH) (ft / m)	404 / 123.14

5 REASONS FOR CLASSIFICATION

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 covers, 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. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure. 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.

In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.49, 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

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 3824.99.99 MFN - 3% ad valorem		24-327
		3	DATE ISSUED
			27 May 2024

4	DESCRIPTION OF GOOD
	“SYN®-COLL”
	Based on the product data sheet, technical catalogue, manufacturing principle, and packaging information submitted, subject article is a cosmetic ingredient composed of palmitoyl tripeptide-5, glycerin, and water. It is in the form of a clear to slightly opaque, colourless to yellowish viscous liquid. Packed in 1-kg jerry cans, subject article is used in the formulation of skin care products to boost collagen production and to inhibit collagen degradation in the human body.

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

MASTER COPY
p6

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 2923.90.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-344
		3	DATE ISSUED
			27 May 2024

4	DESCRIPTION OF GOOD
	<p align="center">“LEVOCARNITINE (L-CARNITINE BASE) (25 kg)”</p> <p>Based on the purity statement, product data sheet, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is pure L-carnitine (a quaternary ammonium compound) in the form of a white crystalline powder. Packed in 25-kg cartons, subject article is used in the manufacture of infant formula milk as a source of amino acids. 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 29.23 of the AHTN 2022 covers, among others, quaternary ammonium salts and hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that quaternary organic ammonium salts contain one tetravalent nitrogen cation $R^1R^2R^3R^4N^+$ where R^1, R^2, R^3 and R^4 may be the same or different alkyl or aryl radicals (methyl, ethyl, tolyl etc.). This cation may be associated with the hydroxide ion (OH^-) to give a quaternary ammonium hydroxide of general formula $R_4N^+OH^-$ corresponding to its inorganic parent ammonium hydroxide NH_4OH. The residuary valence may, however, be filled by other anions (chloride, bromide, iodide, etc.) to give quaternary ammonium salts.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2923.90.00, 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> <p align="right">FOR THE COMMISSION Digitally signed MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN - 7% ad valorem		24-345
		3	DATE ISSUED
			27 May 2024

4	DESCRIPTION OF GOOD
	“GINKGO POWDERED EXTRACT (25 kg)”
	<p>Based on the ingredients composition, manufacturing process flowchart, product specifications, confirmation on the product use, and packing list submitted, subject article is a food preparation composed of ginkgo leaves extract and maltodextrin. It is in the form of a brown powder with a characteristic taste and odour. Packed in 25-kg bags, subject article is intended to be used for various food applications (e.g., as an ingredient in ready-to-drink flavoured milk beverages).</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <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><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>





mfj
p8

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN - 7% ad valorem		24-346
		3	DATE ISSUED
			27 May 2024

4	DESCRIPTION OF GOOD
	“GINSENG POWDERED EXTRACT (25 kg)”
	Based on the ingredient composition, manufacturing process flowchart, product specifications, batch certificate, confirmation on the product use, and packing list submitted, subject article is a mixture of ginseng root extract and glucose syrup (maize). It is in the form of a beige powder with a characteristic taste and smell. Packed in 25-kg cartons, subject article is intended to be used in various food applications (e.g., as an ingredient in ready-to-drink vanilla-flavoured beverages).

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

MASTER COPY
hnd p9

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 2936.90.00 MFN - Zero ACFTA - Zero RCEP - Zero		24-347
		3	DATE ISSUED
			27 May 2024

4 DESCRIPTION OF GOOD

“VITAMIN PREMIX BEV 8600 WET USE NON-GMO”

Based on the product specification sheet, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin premix in the form of a fine granular powder. It is composed of vitamins (niacin, B₂, B₆, B₁₂, and D₃) and maltodextrin (carrier). Packed in a 25-kg aluminium-laminated bag inside a cardboard box, subject article is used in the production of infant formula products as a source of vitamins.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, 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.



MASTER COPY
mm
p10

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 0409.00.00 MFN - 7% ad valorem		24-348
		3	DATE ISSUED
			27 May 2024

4	DESCRIPTION OF GOOD
	“ARGENTINE BEE HONEY”
	<p>Based on the manufacturing process flowchart, raw material purchasing specifications, product composition, and packing list submitted, subject article is a pure natural honey produced by honeybee species <i>Apis mellifera</i> and made by centrifuging uncapped broodless honeycombs or by pressing broodless honeycombs without the application of heat. It is in the form of a nearly colorless to dark-brown viscous or partly to entirely crystallized fluid with a sweet taste. Packed in 1,400-kg (net weight) drums, subject article is used as an ingredient in the manufacture of breakfast cereals.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers natural honey. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers honey produced by bees (<i>Apis mellifera</i>) or by other insects, centrifuged, or in the comb or containing comb chunks, provided that neither sugar nor any other substance has been added. Such honey may be designated by floral source, origin or colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0409.00.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

MASTER COPY
mjb
pll

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 2936.28.00 MFN - Zero		24-349
		3	DATE ISSUED
			27 May 2024

4	DESCRIPTION OF GOOD
	“VITAPHEROLE® T-70 NON GMO”
	<p>Based on the technical specifications, composition statement, certificate of analysis, manufacturing process flowchart, packaging information, and packing list submitted, subject article is natural mixed tocopherols (α-, β-, γ-, and δ-tocopherol) diluted in sunflower oil. It is in the form of a clear, brownish-red, viscous oil. Packed in 20-kg metallic drums, subject article is an antioxidant used in food industries such as in the manufacture of milk powder.</p>

5	REASONS FOR CLASSIFICATION
----------	-----------------------------------

Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, provitamins and vitamins diluted in any solvent (e.g., ethyl oleate, propane-1,2-diol, ethanediol, vegetable oils). The list of products which are to be classified as provitamins or vitamins within the meaning of heading 29.36 includes, vitamin E and derivatives thereof used primarily as vitamins. Vitamin E or (D- and DL-) α -tocopherol; β - and γ -tocopherol. Tocopherol is found in various vegetable and animal products (e.g., cocoa and cotton seeds, vegetable oils, leguminous plant leaves, salad leaves, lucerne, dairy products). It is extracted mainly from wheat germ oil. The racemic isomers are obtained by synthesis. Colourless oil, insoluble in water, soluble in alcohol, benzene and fats; it is stable to heat in the absence of oxygen and light. Its anti-oxidising properties also make it suitable for use as an inhibiting agent for fats and foodstuffs.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.28.00, 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.	
		<u>In-Quota</u>	<u>Out-Quota</u>		24-351	
	AHTN	1005.90.91.100	1005.90.91.200	3	DATE ISSUED	
	MFN	5% ad valorem	15% ad valorem		27 May 2024	
AANZFTA	28% ad valorem	40% ad valorem				
RCEP	5% ad valorem	15% ad valorem				

4	DESCRIPTION OF GOOD	
	<p>“CORN WHOLE GRAIN”</p> <p>Based on the composition declaration, certificate of analysis, process flow, packing list, packaging confirmation, raw material purchasing specifications, and photographs of the product and packaging submitted, subject article is 100% flint-dent hybrid corn grain in the form of light orange to yellow whole kernels. Packed in 1,000-kg bulk bags, subject article is used in the manufacture of breakfast cereals.</p>	
		

5	REASONS FOR CLASSIFICATION	
	<p>Heading 10.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers maize (corn). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that there are several kinds of maize (corn), with grains of different colours (golden yellow, white, sometimes reddish-brown or mottled), and of different shapes (round, dog-tooth shaped, flattened, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 1005.90.91.100 and 1005.90.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 5% ad valorem and 15% ad valorem, respectively; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rates of duty of 28% ad valorem and 40% ad valorem, respectively, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rates of duty of 5% ad valorem and 15% ad valorem, respectively, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>	
	<p>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 3901.90.90 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero		24-353
		3	DATE ISSUED
			27 May 2024

4	DESCRIPTION OF GOOD
	“NUCREL™ AE ACID COPOLYMER” Based on the product composition, product data sheet, and safety data sheet submitted, subject article is a terpolymer resin containing by weight less than 95% ethylene and more than 5% methacrylic acid and isobutyl acrylate. It is in the form of white pellets with a melt flow index of 10 g/10 minutes at 190°C and a density of 0.92 g/cm ³ . Packed in 25-kg heavy-duty bags, subject article is used in the manufacture of foil-containing pouches, sachets for packaging food and non-food products, other foil, and metallized films, among others.

5	REASONS FOR CLASSIFICATION
	<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> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “JP”; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form “AJ”; 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>  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>



BAC Memo No. 120-2024



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

MASTER COPY
p15

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>	<p style="text-align: center;">24-354</p> <td data-bbox="1053 593 1492 638">3 DATE ISSUED</td>	3 DATE ISSUED
	27 May 2024	

4 | **DESCRIPTION OF GOOD**

“AFFINITY™ PL 1881G POLYOLEFIN PLASTOMER”

Based on the safety data sheet, technical specifications, and product composition submitted, subject article is an ethylene-octene copolymer resin in the form of translucent pellets. It is composed of less than 85% ethylene by weight and more than 15% 1-octene, with slip and anti-block additives. It has a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.904 g/cm³. Packed in 25-kg heavy-duty bags, subject article is designed for a variety of packaging applications including high-speed form-fill-seal products for food packaging.

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:



2	TCC (AR) NO.
24-354	

<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

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

MASTER COPY

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.
		24-359	
AHTN 3824.99.99 MFN - 3% ad valorem		3	DATE ISSUED
		27 May 2024	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">"GS-KA"</p> <p>Based on the product brochure, product composition, safety data sheet, manufacturing process flowchart, supplemental information, and packaging information submitted, subject article is a cosmetic ingredient in the form of a white liquid solution. It is composed of kojic acid (active ingredient), butylene glycol, water, palmitoyl hydroxypropyltrimonium amylopectin/glycerin cross polymer, phenoxyethanol, and hydrogenated lecithin, among others. Packed in 1-kg jerry cans, subject article is used in the formulation of cosmetic products, as a stable and protective delivery system for active components such as enzymes, vitamins, and extracts.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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 Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10 MFN - 1% ad valorem		24-360
		3	DATE ISSUED
			27 May 2024

4 DESCRIPTION OF GOOD

“FLAVOR 111185”

Based on the technical data sheet, product specifications, ingredients list, safety data sheet, confirmation on product use, and photographs of the product, packaging, and product label submitted, subject article is a flavouring preparation composed of orris root distillate and ethanol (as carrier). It is in the form of a clear, colorless liquid with a characteristic odour. Packed in 25-kg (net weight) blue jerrycans, subject article is used as an ingredient in the manufacture of alcoholic beverages.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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.





mt p19

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 3302.10.10			24-361
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero		3	DATE ISSUED
				27 May 2024

4	DESCRIPTION OF GOOD
	“FLAVOR 719079”
	<p>Based on the ingredients list, technical and safety data sheets, production process flowchart, certification on product use, and photographs of the product, packaging, and product label submitted, subject article is a flavouring preparation composed of nature-identical flavouring substances and natural flavouring substances (composed of various odoriferous substances), with propylene glycol, water, ethanol, and acetic acid. It is in the form of a brown to dark brown liquid with a characteristic odour. Packed in 25-kg (net weight) blue jerrycans, subject article is used as an ingredient in the manufacture of alcoholic 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 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
24-361	

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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 2530.90.90 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero		24-386
		3	DATE ISSUED
			27 May 2024

4	DESCRIPTION OF GOOD
	“CALCIUM CARBONATE DRY PWD (25 kg)” <p>Based on the ingredients list, product information, certificate of analysis, manufacturing process flow, and packing list submitted, subject article is a food-grade calcium carbonate powder. It is produced by pulverizing natural mineral limestone, followed by removal of foreign matter in several stages through magnets and sieve. Packed in a 25-kg two-layer kraft paper bag with an internal polyethylene (PE) bag, subject article is used as an anti-caking agent and a mineral source in the manufacture of powdered beverages, powdered chocolate malt milk drink, and ambient dairy products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 to 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 25.30 of the AHTN 2022 covers mineral substances not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, <i>inter alia</i>, limestone (known as “lithographic stone” and used in the printing industry), in the crude state.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2530.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “JP”; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form “AJ”; 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>  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>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		24-387
		3	DATE ISSUED
			27 May 2024

4	DESCRIPTION OF GOOD
	“COFFEE FLAVOR SD565652 4TP1104 (20 kg)”
	<p>Based on the product composition, technical data sheet, certificate of analysis, manufacturing process flowchart, confirmation of product use, and packing list submitted, subject article is a flavouring preparation composed of synthetic flavouring substances, maize maltodextrin, modified corn starch, and propylene glycol. It is in the form of a white to pale-yellow powder. Packed in 20-kg cardboard boxes, subject article is used as an ingredient in the manufacture of coffee mixes.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, 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>

