



AOCG Memo No. 124-2024

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

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

**MEMORANDUM**

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

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

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

**DATE :** 28 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 23 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-230	"RIBBON, ITEM NO. A5625B-03"	5806.32.90	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
24-303	"VITAMIN PREMIX NUTR 19049 WET USE NON-GMO (25 kg)"	2106.90.73	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-304	"VP NUTR X0004 WS WET USE NON-GMO (25 kg)"	2106.90.73	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).**



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-307	"SABIC® HDPE F01257AM"	3901.20.00	<del>MFN</del> – 10% ad valorem <del>ATIGA</del> – Zero* <del>AANZFTA</del> – 12% ad valorem* <del>ACFTA</del> – 5% ad valorem* <del>AHKFTA</del> – 10% ad valorem* <del>AIFTA</del> – 11.25% ad valorem* <del>AJCEPA</del> – 10% ad valorem* <del>AKFTA</del> – 12% ad valorem* <del>RCEP</del> – 10% ad valorem*
24-310	"L-HISTIDINE (25 kg)"	2933.29.00	<del>MFN</del> – 1% ad valorem <del>ATIGA</del> – Zero* <del>AANZFTA</del> – Zero* <del>ACFTA</del> – Zero* <del>AHKFTA</del> – Zero* <del>AIFTA</del> – Zero* <del>AJCEPA</del> – Zero* <del>AKFTA</del> – Zero* <del>RCEP</del> – Zero*
24-311	"INOSITOL (25 kg)"	2906.13.00	<del>MFN</del> – 3% ad valorem <del>ACFTA</del> – Zero* <del>RCEP</del> – Zero*
24-317	"CHOLINE CHLORIDE FCC (10 kg)"	2923.10.00	<del>MFN</del> – 1% ad valorem
24-323	"NUCLEOTIDE PREMIX NP006 (25 kg)"	3824.99.70	<del>MFN</del> – 3% ad valorem <del>ATIGA</del> – Zero* <del>AANZFTA</del> – Zero* <del>ACFTA</del> – Zero* <del>AHKFTA</del> – Zero* <del>AIFTA</del> – Zero* <del>AJCEPA</del> – 3% ad valorem* <del>AKFTA</del> – Zero* <del>RCEP</del> – Zero*

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-358	"DOWLEX™ 2098P POLYETHYLENE RESIN"	3901.40.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 3% ad valorem* AKFTA – 3% ad valorem* AFTA – Zero* AJCEPA – Zero* AKFTA – 3% ad valorem* RCEP – Zero*

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

For information, guidance and strict compliance.

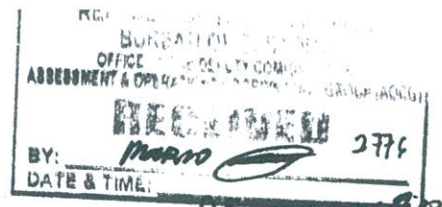
**CC: COMMISSIONER OF CUSTOMS**



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AOCG Memo No. 124-2024



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

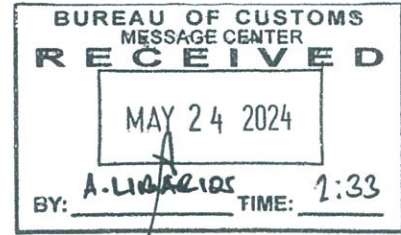
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Ref. No. 24-052

23 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. 24-230, 24-303, 24-304, 24-307, 24-310, 24-311, 24-317, 24-323, and 24-358, issued by this Commission on 23 May 2024. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

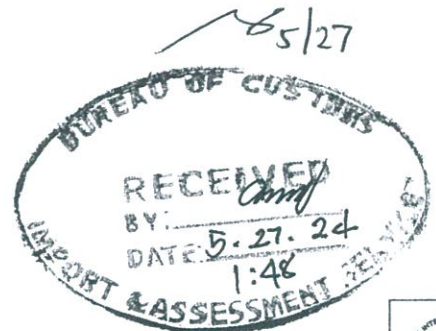
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Addresses: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph) / [Records@tariffcommission.gov.ph](mailto:Records@tariffcommission.gov.ph)



24 MAY 2024



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>
	AHTN 5806.32.90 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		24-230
		<b>3</b>	<b>DATE ISSUED</b>
			23 May 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“RIBBON, ITEM NO. A5625B-03”</b>
	<p>Based on the technical specifications, manufacturing flowchart, and sample submitted, subject article is a dark red velvet ribbon made of woven polyester (65%) and acrylic (35%) fabric. Its long edges have a thin steel wire covered by a glittery polyvinyl chloride (PVC) material sewn into the ribbon fabric. Subject article measures 2.5 inches (6.35 cm) wide and 100 yards (9,144 cm) long and is packed in a box containing 10 rolls of ribbon. It is used for decoration purposes, such as in package wrapping, handicraft making, and in decorating for festive occasions.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 58.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, narrow woven fabrics, other than goods of heading 58.07. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that narrow woven fabrics include both ribbons and webbing as well as certain galloons having the characteristics of woven ribbons. Ribbons are usually of silk, wool, cotton or man-made fibres, whether or not containing elastomeric yarn or rubber thread, and are used in underwear, in women’s apparel, in the manufacture of hats and fancy collars, as medal ribbons, as a decorative binding material, in furnishing, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 5806.32.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





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>
	AHTN 2106.90.73 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-303
		<b>3</b>	<b>DATE ISSUED</b>
			23 May 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“VITAMIN PREMIX NUTR 19049 WET USE NON-GMO (25 kg)”</b>
	<p>Based on the product specifications, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a fortificant premix in the form of a fine granular powder. It is composed of vitamins (A, B<sub>1</sub>, B<sub>2</sub>, B<sub>6</sub>, B<sub>12</sub>, C, D<sub>3</sub>, E, K<sub>1</sub>, biotin, niacin, folic acid, and pantothenic acid), taurine, inositol, manganese sulphate, potassium iodide, and maltodextrin. Packed in a 25-kg aluminium-laminated film bag inside a cardboard box, subject article is used as a source of vitamins and minerals in the production of infant milk products.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 2106.90.73, 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 style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <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 2106.90.73</b>		<b>24-304</b>
	<b>MFN - 1% 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>23 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“VP NUTR X0004 WS WET USE NON-GMO (25 kg)”</b>
	<p>Based on the product composition, certificate of analysis, product data sheet, manufacturing process flowchart, and packing list submitted, subject article is fortificant premix in the form of a yellow to orange fine granular powder. It is composed of vitamins (B<sub>1</sub>, B<sub>2</sub>, B<sub>6</sub>, B<sub>12</sub>, niacinamide, D-calcium pantothenate, folic acid powder, and biotin powder), lactose monohydrate, and sodium selenite anhydrous. Packed in 25-kg bags, subject article is used as a source of vitamins and minerals in the manufacture of infant milk products.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 2106.90.73, 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	<b>TCC (AR) NO.</b>
<b>24-304</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 3901.20.00</b>		<b>24-307</b>
	<b>MFN - 10% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - 12% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>AHKFTA - 10% ad valorem</b> <b>AIFTA - 11.25% ad valorem</b> <b>AJCEPA - 10% ad valorem</b> <b>AKFTA - 12% ad valorem</b> <b>RCEP - 10% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>23 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SABIC® HDPE F01257AM”</b>
	<p>Based on the provisional technical data sheet, safety data sheet, and photograph of the packaging submitted, subject article is a multi-modal high-density polyethylene in the form of opaque pellets, with a melt flow rate of 0.4 g/10 minutes (tested at 190°C with a 5-kg standard weight) and a density of 0.957 kg/m<sup>3</sup>. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of lamination and release films, artificial paper, labels, bags, grocery sacks, shopping bags, refuse bags, bitumen release foils, and heavy-duty bags, among others.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 3901 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. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that high-density polyethylene (HDPE) is polyethylene having a specific gravity at 20 °C of 0.94 or more (calculated on an additive-free polymer basis). It is used in the manufacture of a variety of blow-moulded and injection-moulded articles, woven sacks, gasoline and oil containers, for the extrusion of pipes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.20.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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.
24-307	

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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	12	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	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.

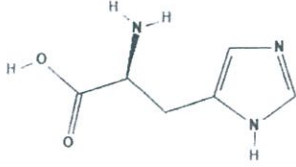
REPUBLIC OF THE PHILIPPINES

## 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 2933.29.00</b>		<b>24-310</b>
	<b>MFN - 1% 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>23 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“L-HISTIDINE (25 kg)”</b></p> <p>Based on the ingredient statement, certificate of analysis, hazard analysis critical control point (HACCP) with process flowchart, technical data sheet, and packing list submitted, subject article is pure L-histidine (C<sub>6</sub>H<sub>9</sub>N<sub>3</sub>O<sub>2</sub>) in the form of a white or almost white crystalline powder. Packed in a 25-kg double polyethylene bag contained in a fiber drum, subject article is used as a source of amino acid in the manufacture of infant milk. It has the following structure:</p> <div style="text-align: center;">  </div>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading include compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2933.29.00, 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.
24-310	

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

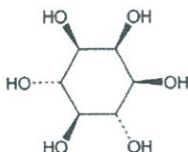
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2906.13.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-311
		<b>3</b>	<b>DATE ISSUED</b>
			23 May 2024

**4 DESCRIPTION OF GOOD**

**“INOSITOL (25 kg)”**

Based on the product specifications, composition declaration, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is pure inositol (C<sub>6</sub>H<sub>12</sub>O<sub>6</sub>) in the form of fine white crystals or white crystalline powder. Packed in a 25-kg double polyethylene bag contained in a fiber drum, subject article is used as a source of vitamin in the manufacture of follow-on and growing-up milk. It has the following chemical structure:



**5 REASONS FOR CLASSIFICATION**

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.

Heading 29.06 of AHTN 2022 covers cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. These include inositols, constituents of body tissue. There are nine isomeric forms of inositol. White crystals. Widely distributed in plants and animals.

In view thereof, subject article is classified under AHTN 2022 subheading 2906.13.00, 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>
	AHTN 2923.10.00 MFN - 1% ad valorem		24-317
		<b>3</b>	<b>DATE ISSUED</b>
			23 May 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CHOLINE CHLORIDE FCC (10 kg)”</b>
	<p>Based on the product specifications, composition values, process flowchart, and packing list submitted, subject article is pure choline chloride (C<sub>5</sub>H<sub>14</sub>ClNO) in the form of a white soluble crystalline powder. It is produced by reacting ethylene oxide with trimethylamine in the presence of hydrochloric acid and nitrogen, followed by synthesis/distillation, filtration, distillation/crystallization, centrifuging, and drying. Packed in carton boxes containing two pieces of 5-kg aluminium bags, subject article is used as an ingredient in the manufacture of infant, follow-on, and growing-up milk.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 the most important salts and substitution derivatives of quaternary ammonium bases include choline, its salts and derivatives. A hydroxyethyltrimethylammonium hydroxide found in the bile, in the brain, in egg-yolk, and in all fresh seeds. A compound from which other very important biological substances are derived (e.g., acetylcholine, methylcholine).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2923.10.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

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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 3824.99.70</b>		<b>24-323</b>
	<b>MFN - 3% ad valorem</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - 3% ad valorem</b> <b>RCEP - Zero</b>		
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - Zero</b> <b>AKFTA - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>23 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NUCLEOTIDE PREMIX NP006 (25 kg)”</b>
	<p>Based on the technical data sheet, product composition, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a nucleotide premix powder consisting of cytidine-5 monophosphate (CMP), disodium uridine-5 monophosphate (UMP), adenosine-5 monophosphate (AMP), disodium guanosine-5 monophosphate (GMP), and maltodextrin. Packed in 25-kg cartons, subject article is used as a raw material in the manufacture of infant milk products.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 3824.99.70, 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:</p>



2	<b>TCC (AR) NO.</b>
<b>24-323</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)	3	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**  
Chairperson

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AOCG Memo No. 124-2024 p.17

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>24-358</b>
	<b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - 3% ad valorem</b> <b>AHKFTA - 3% ad valorem</b> <b>AIFTA - Zero</b> <b>AJCEPA - Zero</b> <b>AKFTA - 3% ad valorem</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>23 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DOWLEX™ 2098P POLYETHYLENE RESIN”</b>
	<p>Based on the product composition, technical specifications, and safety data sheet submitted, subject article is an ethylene-octene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-octene. It is in the form of odourless, translucent to white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.926 g/cm<sup>3</sup>. Packed in 25-kg heavy-duty bags, subject article is used in the manufacture of tough and puncture-resistant films used in food contact applications.</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> <p>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:</p>

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Addresses: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph) / [Records@tariffcommission.gov.ph](mailto:Records@tariffcommission.gov.ph)



<b>2</b>	<b>TCC (AR) NO.</b>
<b>24-358</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)	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

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FOR THE COMMISSION

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**MARILOU P. MENDOZA**  
Chairperson

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