



MASTER COPY
mb

AOCG Memo No. 125-2024

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 : 04 June 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 30 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-282	"DASSO XTR®"	4413.00.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-364	"MASFLEX® YJ-2282 PLASTIC WATER BOTTLE"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-368	"VITAMIN B ₁₂ (CYANOCOBALAMIN) 1%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-374	"TENAX SOLIDO 3G TRANSPARENTE"	3214.10.00	MFN – 5% ad valorem
24-378	"VITAMIN B ₂ (RIBOFLAVIN) 80%"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-379	"LCD PANEL AND CABINET, MODEL: DEVANT 43UHD205"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*

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



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

MASTER COPY



AOCG Memo No. 125-2024 p.2

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-392	"FLAVOR 76980"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-395	"FLAVOR 221979"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-398	"SERES 9 REEV (RANGE-EXTENDER ELECTRIC VEHICLE)"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem*
24-400	"INSTANT KARAMELL (25 kg)"	1702.90.40	MFN – 3% ad valorem
24-403	"CHOCOLATE FLAVOUR HY-742-805-5"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-406	"STEVIOL GLYCOSIDES (PCS-3018)"	2938.90.00	MFN – 3% 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).



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



MASTER COPY
hmb

AOCG Memo No. 125-2024 p.3

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-407	"OPTIMIZER STEVIA™ 2.10 B0005K"	2938.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-409	"NOVOZYM® 26210"	3507.90.00	MFN – 3% ad valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

MASTER COPY

AOCG Memo No. 125-2024 p. 4



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



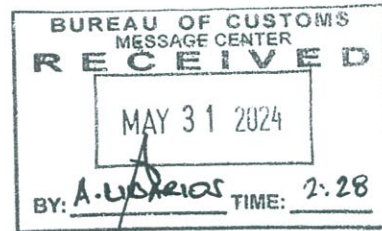
Ref. No. 24-056

09-48932

30 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 14 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-282, 24-364, 24-368, 24-374, 24-378, 24-379, 24-392, 24-395, 24-398, 24-400, 24-403, 24-406, 24-407, and 24-409, issued by this Commission on 30 May 2024. These Advance Rulings have also been posted on the Commission's website 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



31 MAY 2024



AOCG Memo No. 125 - 2024 p. 5

REPUBLIC OF THE PHILIPPINES

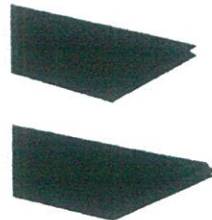
TARIFF COMMISSION


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 4413.00.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-282
		3	DATE ISSUED
			30 May 2024

4	DESCRIPTION OF GOOD
	<p>“DASSO XTR®”</p> <p>Based on the brochure, technical specifications, and video of manufacturing process submitted, subject article is a high-density rectangular bamboo panel. It is produced by drenching treated bamboo strands with phenolic resin (glue), followed by drying, pressing at high temperature and pressure (3,200 tons), cutting to desired sizes, and surface finishing (e.g., sanding and molding, v-grooving, tongue and grooving, and coating with water-based oil). It has a density of 1,100 kg per m³ and is generally intended for outdoor applications such as decking, cladding, and soffit, or as a lumber and wood panel. The decking panels (single- and double-grooved planks) have dimensions (L x W x T) of 1,829 mm or 1,850 mm x 137 mm to 178 mm x 18 mm to 40 mm.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 6 to Chapter 44 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that subject to Note 1 to the Chapter and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.</p> <p>Heading 44.13 of the AHTN 2022 covers densified wood, in blocks, plates, strips or profile shapes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that densified wood covered by this heading has been chemically or physically treated to increase its density or hardness and improve its mechanical strength or resistance to chemical or electrical agencies. Such wood may be solid or consist of several layers bonded together, in the latter case the treatment applied being in excess of that required merely to produce a good bond between the layers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4413.00.00, 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.</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>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

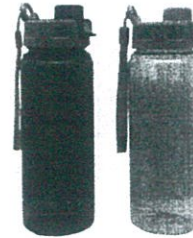
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-364
		3	DATE ISSUED
			30 May 2024

4 DESCRIPTION OF GOOD

“MASFLEX® YJ-2282 PLASTIC WATER BOTTLE”

Based on the technical specifications, product composition and use, product catalog, manufacturing process, and photographs of the product submitted, subject article is a reusable plastic drinking bottle. It consists of the bottle frame, main cap, top cap, and a sealing element. These parts are made from Tritan copolyester, polypropylene (PP), acrylonitrile butadiene styrene (ABS), and silicone, respectively. Available in blue and pink variants and with a carry strap, subject article can hold up to 730 mL of water and is ideal for use at the gym, office, or while traveling.



5 REASONS FOR CLASSIFICATION

Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).

In view thereof, subject article is classified under AHTN 2022 subheading 3924.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 15% ad valorem, 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
hrt

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 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		24-368
		3	DATE ISSUED
			30 May 2024

4	DESCRIPTION OF GOOD
	"VITAMIN B₁₂ (CYANOCOBALAMIN) 1%"
	Based on the product specifications, production process flow chart, product brochure, and product label submitted, subject article is a feed supplement in the form of a light red to brown powder. It is composed of 1% vitamin B ₁₂ (cyanocobalamin) and corn starch, as carrier. Packed in 25-kg bags, subject article is added to feeds of poultry, swine, and aquatic animals at a dosage of 3 to 33 microgram (mcg) per kg of finished feeds, as a nutrient fortification agent.

5	REASONS FOR CLASSIFICATION
	<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 this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, 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.</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>





MASTER COPY
mb

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 3214.10.00 MFN - 5% ad valorem		24-374
		3	DATE ISSUED
			30 May 2024

4 DESCRIPTION OF GOOD

“TENAX SOLIDO 3G TRANSPARENTE”

Based on the technical data sheet, safety data sheet, product label, test report, manufacturing process flowchart, photograph of the packaging, and other technical information submitted, subject article is a two-component product consisting of a polyester-based mastic and a hardener. The mastic is in the form of a yellowish thixotropic paste composed mainly of polyester polymer, styrene, phthalic anhydride, and diisopropanol-p-toluidine. It is to be mixed with 2% to 3% hardener before being used to glue, patch, grout, and repair marbles, granites, and other natural stones. Subject article is packed in boxes containing 12 pieces each of the mastic (in 1-L cans) and hardener (in 45-mL tubes).

5 REASONS FOR CLASSIFICATION

Heading 32.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these preparations are mainly used to stop, seal or caulk cracks and, in certain cases, to bond or firmly join components together. They are distinguished from glues and other adhesives by the fact that they are applied in thick coatings or layers. This group includes mastics based on plastics (e.g., polyesters, polyurethanes, silicones and epoxide resins) whether or not containing a high added proportion (up to 80 %) of various fillers (e.g., clay, sand and other silicates, titanium dioxide, metallic powders). Some of these mastics are used after the addition of hardeners. Some mastics do not harden and remain tacky after application (e.g., acoustic sealants). Others harden by the evaporation of solvents, by solidification (hot-melt mastics), by curing after exposure to the atmosphere or by the reaction of different components mixed together (multi-component mastics). Products of this nature are to be classified in this heading only if they are fully formulated for use as mastics. Mastics may be used to seal certain joints in construction or home repair, for sealing or repairing glass, metal or porcelain articles, as fillers or sealants for coachwork or, in the case of adhesive sealants, to bond various surfaces together.

In view thereof, subject article is classified under AHTN 2022 subheading 3214.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% 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

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	<p>AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero</p>	2	TCC (AR) NO.
				24-378
			3	DATE ISSUED
				30 May 2024

4 DESCRIPTION OF GOOD

"VITAMIN B₂ (RIBOFLAVIN) 80%"

Based on the technical data sheet, production process flowchart, supplementary statement, and product label submitted, subject article is in the form of yellow to brown particles composed of riboflavin and fermentation solubles that have been homogenized with cornstarch or maltodextrin to obtain an 80% feed grade riboflavin (vitamin B₂). Packed in 25-kg cartons, subject article is added to feeds of poultry, swine, and aquatic animals at a dosage of 2 to 9 mg per kilogram of finished feeds, as a nutrient fortification agent.

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 this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making the complete or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, 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.





BAGONG PILIPINAS

MASTER COPY
mm

AOCG Memo No. 125-2024 p. 10

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91		24-379
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		30 May 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD																																				
	<p align="center">“LCD PANEL AND CABINET, MODEL: DEVANT 43UHD205”</p> <p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:</p> <table border="1"> <thead> <tr> <th>Quantity</th> <th>Part Name</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>1 pc</td> <td>Front Cover</td> <td>The case at the front of the TV</td> </tr> <tr> <td>1 pc</td> <td>Bottom Frame</td> <td>The case at the bottom of the TV</td> </tr> <tr> <td>1 pc</td> <td>Open Cell</td> <td>The panel used to display the image</td> </tr> <tr> <td>1 pc</td> <td>Micro Lens on Prism (MOP)</td> <td>A membrane that improves the brightness of the front view</td> </tr> <tr> <td>1 pc</td> <td>Diffusion Film</td> <td>A film that directs the direction for light scattering</td> </tr> <tr> <td>1 pc</td> <td>Reflection Film</td> <td>A film to improve brightness and energy efficiency</td> </tr> <tr> <td>2 pcs</td> <td>Light Bar</td> <td>LEDs integrated into a single bar</td> </tr> <tr> <td>1 pc</td> <td>Metal Back Cover (MBC)</td> <td>The metal plate that holds the other parts of the TV in place</td> </tr> <tr> <td>1 pc</td> <td>Light Guiding Part</td> <td>A window that accepts signals from the remote control</td> </tr> <tr> <td>2 pcs</td> <td>Loudspeaker L/R</td> <td>The part that converts electrical signals into audio/sound</td> </tr> <tr> <td>3 pcs</td> <td>Rear Cover M/L/R</td> <td>Middle / left / right cases at the back of the TV</td> </tr> </tbody> </table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, screws, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete LED TV set.</p>	Quantity	Part Name	Description	1 pc	Front Cover	The case at the front of the TV	1 pc	Bottom Frame	The case at the bottom of the TV	1 pc	Open Cell	The panel used to display the image	1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view	1 pc	Diffusion Film	A film that directs the direction for light scattering	1 pc	Reflection Film	A film to improve brightness and energy efficiency	2 pcs	Light Bar	LEDs integrated into a single bar	1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place	1 pc	Light Guiding Part	A window that accepts signals from the remote control	2 pcs	Loudspeaker L/R	The part that converts electrical signals into audio/sound	3 pcs	Rear Cover M/L/R	Middle / left / right cases at the back of the TV
Quantity	Part Name	Description																																			
1 pc	Front Cover	The case at the front of the TV																																			
1 pc	Bottom Frame	The case at the bottom of the TV																																			
1 pc	Open Cell	The panel used to display the image																																			
1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view																																			
1 pc	Diffusion Film	A film that directs the direction for light scattering																																			
1 pc	Reflection Film	A film to improve brightness and energy efficiency																																			
2 pcs	Light Bar	LEDs integrated into a single bar																																			
1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place																																			
1 pc	Light Guiding Part	A window that accepts signals from the remote control																																			
2 pcs	Loudspeaker L/R	The part that converts electrical signals into audio/sound																																			
3 pcs	Rear Cover M/L/R	Middle / left / right cases at the back of the TV																																			



MASTER COPY

hmb

AOCG Memo No. 125-2024 p-11

2	TCC (AR) NO.
24-379	

5 REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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



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		24-392
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			30 May 2024

4 DESCRIPTION OF GOOD

“FLAVOR 76980”

Based on the technical and safety data sheets, production process flowchart, certification on product use, ingredient statement, and photographs of the product and packaging submitted, subject article is a flavouring preparation composed of ethyl alcohol, water, and natural flavouring substances (e.g., citral), among others. It is in the form of a colourless to pale yellow liquid with lemon, citrus, and fruity smell. Packed in 25-kg (net weight) plastic containers, 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 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.
24-392	

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 3302.10.10		24-395
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			30 May 2024

4 DESCRIPTION OF GOOD

“FLAVOR 221979”

Based on the technical and safety data sheets, production process flowchart, packaging information, certification on product use, and photograph of the product submitted, subject article is a flavouring preparation composed of ethyl alcohol, eugenol, and butan-1-ol, among others. It is in the form of a brown to dark brown liquid with a vanilla-like, cognac, and fruity taste. Packed in 25-kg (net weight) plastic containers, 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 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.
	24-395

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 AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem	2 TCC (AR) NO.
	24-398
	3 DATE ISSUED
	30 May 2024

4 | DESCRIPTION OF GOOD

“SERES 9 REEV (RANGE-EXTENDER ELECTRIC VEHICLE)”

Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), all-wheel-drive (AWD) sports utility vehicle (SUV). It uses two types of electric motors (AC asynchronous and permanent magnet synchronous motors) as the sole means of propulsion. It is also fitted with a gasoline engine to generate electricity for charging the battery pack, extending its range without the need to charge externally. Subject article is available in two variants and has the following specifications:

Battery Type / Capacity (kWh)	Ternary lithium battery / 40
Maximum Motor Power (kW)	365
Maximum Motor Torque (N·m)	675
Overall Dimension (LxWxH) (mm)	5,230 x 1,999 x 1,800
Seating Capacity	6 persons



5 | REASONS FOR CLASSIFICATION

Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.

In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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





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 1702.90.40 MFN - 3% ad valorem		24-400
		3	DATE ISSUED
			30 May 2024

4 DESCRIPTION OF GOOD

“INSTANT KAREMELL (25 kg)”

Based on the product data sheet, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a caramelized sugar in the form of a reddish-brown, fine, and hygroscopic powder with a tart-aromatic bitter taste. It is produced by spray-drying of caramelized sugar syrup with the addition of maltodextrin as carrier. Packed in 25-kg paper bags with polyethylene liner, subject article is used as a sweetener in the manufacture of coffee products.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, caramel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that caramel is a brown non-crystallisable substance with an aromatic odour. It may be in the form either of a more or less syrupy liquid or of a solid, usually a powder. It is obtained by more or less prolonged pyrogenation, at a temperature of 120 - 180 °C, from sugars (usually glucose or sucrose) or from molasses. Depending on the manufacturing process, a whole series of products is obtained ranging from caramelised sugars (or molasses) proper with a sugar content, calculated on the dry product, which is usually high (of the order of 90 %), to “colouring” caramels, with a very low sugar content. Caramelised sugars or molasses are used for flavouring, particularly in making sweetened desserts, ice cream or pastry-cooks’ products. Colouring caramels, because of a fairly high degree of conversion of the sugars into melanoidin (a colorant), are used as colouring substances in, for example, biscuit-making, brewing and the manufacture of certain non-alcoholic beverages.

In view thereof, subject article is classified under AHTN 2022 subheading 1702.90.40, with a Most Favoured Nation (MFN) rate of duty of 3% 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.





MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-403
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			30 May 2024

4	DESCRIPTION OF GOOD
	“CHOCOLATE FLAVOUR HY-742-805-5”
	<p>Based on the technical and safety data sheets, production process flowchart, ingredients listing, confirmation of ingredients, certificate of analysis, and packing list submitted, subject article is a flavouring preparation in the form of a dark brown to brown opaque liquid with a creamy roasted-cocoa sensory profile. It is composed of flavouring preparations and natural flavouring substances (both composed of mixtures of odoriferous substances such as essential oils, synthetic aromatics, and extracts), water, and propylene glycol. Packed in 25-kg plastic jerricans, subject article is used as a flavouring in the manufacture of breakfast cereals.</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 the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



AOCG Memo No. 125-2024 p. 19

2	TCC (AR) NO.
24-403	

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.

MASTER COPY
hmt



BAGONG PILIPINAS

AOCG Memo No. 125-2024 p. 20

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 2938.90.00		24-406
	MFN - 3% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		30 May 2024
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	“STEVIOL GLYCOSIDES (PCS-3018)”
	<p>Based on the product specifications, certificate of analysis, ingredient statement, production process diagram, and packing list submitted, subject article is a pure steviol glycoside in the form of a white to off-white powder. It is produced by dissolving and cooling stevia extract followed by biotransformation, filtration, crystallization, centrifugation, drying, and sieving. Packed in a 10-kg bag inside a carton, subject article is used as a sweetener in the manufacture of powdered beverages.</p>
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 29.38 of the AHTN 2022 covers glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that glycosides occur mainly in the vegetable kingdom. Usually, under the action of acids, bases or enzymes, they are split into a sugar part and a non-sugar part (aglycone). These parts are bonded to each other via the anomeric carbon atom of the sugar. Thus, products such as vacciniin and hamamelitannin of heading 29.40 are not considered to be glycosides. Glycosides are generally solid, colourless compounds; they form the reserve substances in vegetable organisms, or act as stimulants. Many are used for therapeutic purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2938.90.00, 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>

AOCG Memo No. 125-2024 p. 21

2	TCC (AR) NO.
24-406	

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 2938.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-407
		3	DATE ISSUED
			30 May 2024

4	DESCRIPTION OF GOOD
	<p>“OPTIMIZER STEVIA™ 2.10 B0005K”</p> <p>Based on the product information sheet, certificate of analysis, product composition, hazard analysis and critical control point (HACCP) flowchart, specification sheet, packaging confirmation, and packing slip submitted, subject article is an odorless white powder composed of, at minimum, 95% steviol glycosides. It is produced by flocculation and filtration of stevia leaf extract followed by a series of purification processes, crystallization, and spray drying. Packed in 5-kg cartons, subject article is used as a sweetener in the manufacture of powdered beverages.</p>

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 29.38 of the AHTN 2022 covers glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that glycosides occur mainly in the vegetable kingdom. Usually, under the action of acids, bases or enzymes, they are split into a sugar part and a non-sugar part (aglycone). These parts are bonded to each other via the anomeric carbon atom of the sugar. Thus, products such as vacciniin and hamamelitannin of heading 29.40 are not considered to be glycosides. Glycosides are generally solid, colourless compounds; they form the reserve substances in vegetable organisms, or act as stimulants. Many are used for therapeutic purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2938.90.00, 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.</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><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>



AOCG Memo No. 125-2024 p.23



MASTER COPY
mb

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 AHTN 3507.90.00 MFN - 3% ad valorem	2 TCC (AR) NO. 24-409 3 DATE ISSUED 30 May 2024
--	--

4	DESCRIPTION OF GOOD “NOVOZYM® 26210” <p>Based on the product data sheet, certificate of analysis, manufacturing process flowchart, product composition, product label, packaging statement, and packing list submitted, subject article is an enzyme preparation in the form of a yellow to light-brown liquid. It is composed of alpha-amylase (enzyme concentrate) derived from <i>Bacillus licheniformis</i>, water, sucrose and sodium chloride (stabilizers), and potassium sorbate (preservative). Packed in 1,000-L intermediate bulk containers (IBC), subject article is used as a processing aid in the manufacture of malt extract.</p>
----------	--

5	REASONS FOR CLASSIFICATION <p>Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes prepared enzymes obtained by further dilution of the enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, 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 <small>Digitally signed</small> 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>
----------	---

