




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

AOCG Memo No. 126 - 2024

*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 :** 27 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 22 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-305	"FLAVOR 84334"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-321	"NOVATION® INDULGE 3620 (25 kg)"	1108.14.00	MFN – 20% ad valorem ATIGA – Zero* AANZFTA – 5% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 20% ad valorem* AIFTA – 20% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 20% ad valorem*

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





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AOCG Memo No. 126-2024 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

Table with 4 columns: TCC. NO., DESCRIPTION OF ARTICLES, 2022 AHTN CODE, 2024 RATES OF DUTY. Rows include items like 'ANHYDROUS MILK FAT', 'SWEETRIGHT™ SUCRALOSE GRANULAR', 'FLAVOR 72480', and 'ELITE™ 5408G ENHANCED POLYETHYLENE RESIN'.

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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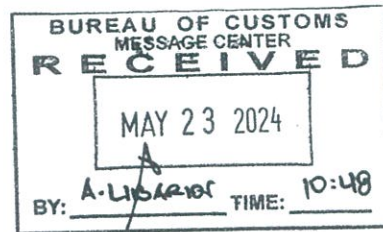
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-051

09-48731-A

22 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**:

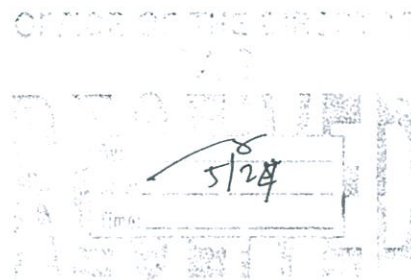
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-305, 24-321, 24-322, 24-324, 24-333, and 24-357, issued by this Commission on 22 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,

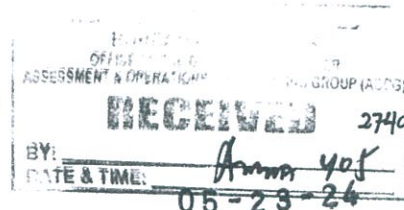
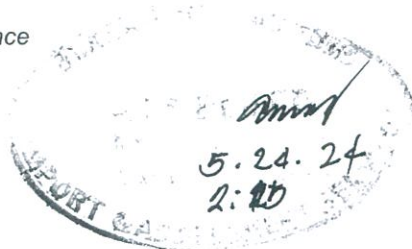
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



22 MAY 2024



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 3302.10.10</b></p> <table border="0"> <tr> <td>MFN - 1% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 1% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<table border="1"> <tr> <td data-bbox="989 647 1053 694"><b>2</b></td> <td data-bbox="1053 647 1348 694"><b>TCC (AR) NO.</b></td> </tr> <tr> <td></td> <td data-bbox="1053 694 1348 728">24-305</td> </tr> <tr> <td data-bbox="989 728 1053 772"><b>3</b></td> <td data-bbox="1053 728 1348 772"><b>DATE ISSUED</b></td> </tr> <tr> <td></td> <td data-bbox="1053 772 1348 967">22 May 2024</td> </tr> </table>	<b>2</b>	<b>TCC (AR) NO.</b>		24-305	<b>3</b>	<b>DATE ISSUED</b>		22 May 2024
MFN - 1% ad valorem	ATIGA - Zero																		
AANZFTA - Zero	ACFTA - Zero																		
AHKFTA - Zero	AIFTA - Zero																		
AJCEPA - Zero	AKFTA - Zero																		
RCEP - Zero																			
<b>2</b>	<b>TCC (AR) NO.</b>																		
	24-305																		
<b>3</b>	<b>DATE ISSUED</b>																		
	22 May 2024																		

<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“FLAVOR 84334”</b></p> <p>Based on the ingredients list, manufacturing process flowchart, flavour specification, ingredient certificate, safety data sheet, and photograph of the product submitted, subject article is a flavouring preparation in the form of a brown to dark-brown liquid. It is composed of ethanol, 3-methylbutan-1-ol, ethyl propionate, and water, among others. Packed in 25-kg plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <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>
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2	TCC (AR) NO.
24-305	

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.



BAGONG PILIPINAS

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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>
<p style="text-align: center;"><b>AHTN 1108.14.00</b></p> <p><b>MFN - 20% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - 5% ad valorem</b>      <b>ACFTA - 5% ad valorem</b>  <b>AHKFTA - 20% ad valorem</b>      <b>AIFTA - 20% ad valorem</b>  <b>AJCEPA - Zero</b>      <b>AKFTA - 5% ad valorem</b>  <b>RCEP - 20% ad valorem</b></p>			<b>24-321</b>
		<b>3</b>	<b>DATE ISSUED</b>
		<b>22 May 2024</b>	

#### 4 DESCRIPTION OF GOOD

##### “NOVATION® INDULGE 3620 (25 kg)”

Based on the certificate of analysis, manufacturing process flowchart, product information, safety data sheet, technical specifications, and packing list submitted, subject article is a tapioca starch in the form of a white or an off-white fine powder. It is obtained from the roots of the cassava plant. Packed in 25-kg multi-ply kraft paper bags, subject article is used as an ingredient in the manufacture of white coffee mixes.

#### 5 REASONS FOR CLASSIFICATION

Heading 11.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, starches. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that starches, which chemically are carbohydrates, are contained in the cells of many vegetable products. The most important sources of starch are the cereal grains (e.g., maize (corn), wheat and rice), certain lichens, certain tubers and roots (potato, manioc, arrowroot, etc.) and the pith of the sago palm. Starches are white odourless powders composed of fine grains which crackle when rubbed between the fingers. Starches are commercially processed to give a wide range of products classified under other headings, e.g., modified starch, roasted soluble starch, dextrin, malto-dextrin, dextrose, glucose. They are also used as such in a wide variety of industries, especially the food, paper, paper converting and textile industries.

In view thereof, subject article is classified under AHTN 2022 subheading 1108.14.00, with a Most Favoured Nation (MFN) rate of duty of 20% 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.
24-321	

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)	5	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	20	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	20	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	20	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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	AHTN 0405.90.90 MFN - 1% ad valorem AANZFTA - Zero RCEP - Zero	2	TCC (AR) NO.
				24-322
			3	DATE ISSUED
				22 May 2024

4 DESCRIPTION OF GOOD

“ANHYDROUS MILK FAT”

Based on the product specifications, ingredient statement, manufacturing process flowchart, certificate of analysis, packing list, and photograph of the product submitted, subject article is pure anhydrous milk fat in the form of a smooth, uniform light-golden solid (at ambient temperature) with a buttery flavour profile. It is manufactured by the removal of moisture and non-fat solids from pure, fresh cream from cow's milk through the processes of separation, pasteurisation, concentration, phase inversion, polishing, and deodorizing. Packed in 210-kg (net weight) steel drums lined with food grade lacquer coating and in 1,000-kg bulk containers with a high oxygen-barrier bag, subject article is used as a fat ingredient in the manufacture of creams and other food products to enhance their mouthfeel, appearance, flavour, and aroma.

5 REASONS FOR CLASSIFICATION

Heading 04.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, butter and other fats and oils derived from milk. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers fats and oils derived from milk (e.g., milkfat, butterfat and butteroil).

In view thereof, subject article is classified under AHTN 2022 subheading 0405.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

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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 2932.14.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>24-324</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>22 May 2024</b>

**4 DESCRIPTION OF GOOD**

**“SWEETRIGHT™ SUCRALOSE GRANULAR (25 kg)”**

Based on the technical data and information, process flowchart, safety data sheet, certificate of analysis, and packing list submitted, subject article is 100% sucralose in the form of a sweet, white to off-white granular powder. It is produced by esterification of sucrose, followed by chlorination, alcoholysis, concentration, crystallization, drying, and sieving. Packed in 25-kg drums, subject article is used as a sweetener for chocolate drinks.

**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 29.32 of the AHTN 2022 covers heterocyclic compounds with oxygen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, compounds containing an unfused furan ring (whether or not hydrogenated) in the structure. This part includes, *inter alia*, sucralose (1,6-Dichloro-1,6-dideoxy-β-D-fructofuranosyl-4-chloro-4-deoxy-α-D-galactopyranoside). Odorless, white to almost white crystalline powder. Artificial sweetener mainly used for medicine and food, especially for the treatment and diet of diabetic patients.

In view thereof, subject article is classified under AHTN 2022 subheading 2932.14.00, 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

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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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 3302.10.10</b>		<b>24-333</b>
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>22 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FLAVOR 72480”</b>
	<p>Based on the technical and safety data sheets, production process flowchart, certification on product use, ingredients list, supplementary information, and photograph of the packaging submitted, subject article is a flavouring preparation composed of natural flavouring substances (composed of various odoriferous substances), ethanol, water, and plain caramel. It is in the form of a brown to brown-black liquid. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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>



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2	TCC (AR) NO.
24-333	

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

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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>24-357</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>22 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ELITE™ 5408G ENHANCED POLYETHYLENE RESIN”</b>
	<p>Based on the product composition, technical specifications, safety data sheet, and packaging information submitted, subject article is an ethylene-octene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-octene, with slip and anti-block additives. 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 0.918 g/cm<sup>3</sup>. Packed in 25-kg heavy-duty bags, subject article is used in the manufacture of food and specialty packaging films.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <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>



AOCG Memo No. 126-2024 p. 13

2	TCC (AR) NO.
24-357	

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)	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

*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.