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AOCC Memo No. 130-2024

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 :** *for: [Signature]*  
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCCG)

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

**DATE :** 26 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 19 June 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-926	"SKIM MILK POWDER HIGH HEAT (25 kg)"	<del>0402.10.41</del>	<del>MFN – 1% ad valorem</del> <del>AANZFTA – Zero*</del> <del>RCEP – Zero*</del>
24-082	"NESTLE® KITKAT® DARK CHOCOLATE (41.5 g)"	<del>1905.32.20</del>	<del>MFN – 15% ad valorem</del>
24-156	"PIGLET BOOST"	<del>2309.90.20</del>	<del>MFN - Zero</del>
24-266	"DXN® REISHI GANO TEA CAMELLIA SINENSIS WITH GANODERMA EXTRACT"	<del>0902.30.10</del>	<del>MFN – 3% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>

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



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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-343	"EUROACID LIFEX 190"	3824.99.99	<del>MFN – 3% ad valorem</del> <del>ACFTA – Zero*</del> <del>RCEP - Zero*</del>
24-369	"DELVO® CID INSTANT CONTAINS 50% NATAMYCIN BLENDED IN LACTOSE"	3808.92.90	<del>MFN – 3% ad valorem</del>
24-391	"AP 920 BOVINE – SPRAY DRIED ANIMAL PLASMA POWDER"	3002.12.90	<del>MFN – 3% ad valorem</del>
24-430	"ALFA LAVAL LKHEX CENTRIFUGAL PUMP"	8413.70.91	<del>MFN – 1% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>
24-432	"LEE KUM KEE LESS SODIUM SOY SAUCE"	2103.10.00	<del>MFN – 15% ad valorem</del> <del>ACFTA – Zero*</del> <del>RCEP – Zero*</del>
24-434	"FLAVOR 32378"	3302.10.10	<del>MFN – 1% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>
24-439	"ALFA LAVAL SOLIDC CENTRIFUGAL PUMP"	8413.70.91	<del>MFN – 1% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – Zero*</del> <del>ACFTA – Zero*</del> <del>AHKFTA – Zero*</del> <del>AIFTA – Zero*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – Zero*</del> <del>RCEP – Zero*</del>

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



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

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-441	"ALFA LAVAL i-CP2000 CENTRIFUGAL PUMP"	8413.70.91	<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*
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**





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BY:	<i>Amo 24</i>	<i>3705</i>
DATE:	<i>06-20-24</i>	

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

*09-49333*

Ref. No. 24-060

19 June 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**

Bureau of Customs  
 G/F OCOM Building  
 16th Street, South Harbor  
 Gate 3 Port Area, Manila

BUREAU OF CUSTOMS MESSAGE CENTER	
<b>RECEIVED</b>	
JUN 20 2024	
BY: <u>G. BUNCAD</u>	TIME: <u>11:08</u>

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 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-926, 24-082, 24-156, 24-266, 24-343, 24-369, 24-391, 24-430, 24-432, 24-434, 24-439, and 24-441, issued by this Commission on 19 June 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

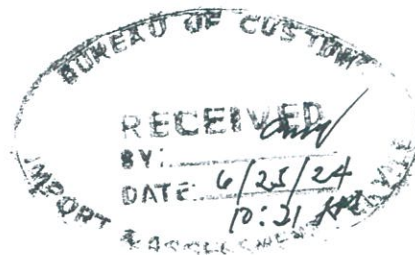
**MARILOU P. MENDOZA**  
 Chairperson

Encl: As stated

cc: The Secretary  
 Department of Finance

OFFICE OF THE DIRECTOR

*IAS*



*6/25*



00 JUN 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>
	<b>AHTN 0402.10.41</b> <b>MFN - 1% ad valorem</b> <b>AANZFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-926</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>19 June 2024</b>

**4 DESCRIPTION OF GOOD**

**“SKIM MILK POWDER HIGH HEAT (25 kg)”**

Based on the product specifications, ingredients and composition statement, manufacturing process flow diagram, certificate of analysis, product bulletin, and packing list submitted, subject article is 100% skimmed milk powder with a fat content, by weight, not exceeding 1.5%. It is in the form of a creamy or white powder and is made from fresh, pasteurized skimmed milk. Packed in 25-kg bags, subject article is suitable for use in food and beverage applications, for example, as an ingredient for all-purpose creams.

**5 REASONS FOR CLASSIFICATION**

Heading 04.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.

In view thereof, subject article is classified under AHTN 2022 subheading 0402.10.41, 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

*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.





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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 1905.32.20</b> <b>MFN - 15% ad valorem</b>		<b>24-082</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>19 June 2024</b>

**4** **DESCRIPTION OF GOOD**

**“NESTLE® KITKAT® DARK CHOCOLATE (41.5 g)”**

Based on the certificate of ingredients, SFG specification report, product label, and certificate of analysis submitted, subject article is a chocolate-covered wafer bar composed of three layers of wafer with fillings and coated with dark chocolate. It is made from sugar, cocoa mass, wheat flour, non-hydrogenated vegetable oils, cocoa butter, milk fat, emulsifier, whole milk powder, skimmed milk powder, dried yeast, raising agent, whey powder, and natural cookie flavour. Subject article is packed in 41.5-g plastic packs.

**5** **REASONS FOR CLASSIFICATION**

Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. The heading includes the following products, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.

In view thereof, subject article is classified under AHTN 2022 subheading 1905.32.20, with a Most Favoured Nation (MFN) rate of duty of 15% 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

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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 2309.90.20</b>		<b>24-156</b>
	<b>MFN - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>19 June 2024</b>

#### 4 DESCRIPTION OF GOOD

##### "PIGLET BOOST"

Based on the photograph of the product, product specifications, brochure, production process, and product label submitted, subject article is a liquid solution composed of vitamins (e.g., A, B<sub>1</sub>, B<sub>2</sub>, D<sub>3</sub>, E, and K), iron, copper, threonine, potassium sorbate, xanthan gum, and water, among others. It is formulated to support the growth, immunity, and gut health of piglets and is indicated to be fed at birth, when fostering or weaning, and to weaker and smaller pigs. Packed in 250-mL brown plastic bottles, subject article is to be administered by mixing it with the drinking water of animals, or by using an applicator nozzle and applying directly as a single dose (2.5 mL) to the backs of piglets' tongues.

#### 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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The 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.

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.

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 0902.30.10</b>		<b>24-266</b>
	<b>MFN - 3% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AANZFTA - Zero</b>		<b>19 June 2024</b>
	<b>AHKFTA - Zero</b>		
	<b>AJCEPA - Zero</b>		
	<b>RCEP - Zero</b>		
	<b>ATIGA - Zero</b>		
	<b>ACFTA - Zero</b>		
	<b>AIFTA - Zero</b>		
	<b>AKFTA - Zero</b>		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DXN® REISHI GANO TEA CAMELLIA SINENSIS WITH GANODERMA EXTRACT”</b>
	Based on the product information sheet, manufacturing process flowchart, finished good specifications, product ingredient declaration, and product label submitted, subject article is <i>Camellia sinensis</i> tea, flavoured with Ganoderma extract, in the form of a free-flowing dark-brown mixture with a slightly bitter tea taste. It is produced by withering <i>Camellia sinensis</i> leaves for 12 to 18 hours, followed by rolling, fermentation, firing/drying, and grading. Packed in boxes containing 20 sachets of 2-g tea bags, subject article is steeped in 250 mL hot water before consumption.
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	Heading 09.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers the different varieties of tea derived from the plants of the botanical genus <i>Thea</i> ( <i>Camellia</i> ). The heading also includes partly fermented tea (e.g., Oolong tea). Tea which has been flavoured by a steaming process (during fermentation, for example) or by the addition of essential oils (e.g., lemon or bergamot oil), artificial flavourings (which may be in crystalline or powder form) or parts of various other aromatic plants or fruits (such as jasmine flowers, dried orange peel or cloves) is also classified in this heading.
	In view thereof, subject article is classified under AHTN 2022 subheading 0902.30.10, 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:





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<b>2</b>	<b>TCC (AR) NO.</b>
<b>24-266</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

*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.

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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>
	AHTN 3824.99.99 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-343
		<b>3</b>	<b>DATE ISSUED</b>
			19 June 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“EUROACID LIFEX 190”</b></p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, product information, certificate of analysis, product label, and photograph of the packaging submitted, subject article is a feed grade acidifier in the form of a light brown syrupy liquid. It is composed of lactic acid, phosphoric acid, and other organic acids. Packed in polyethylene (PE) drums, intermediate bulk container (IBC) drums, flexi bags, or International Organization for Standardization (ISO) tanks, subject article is added to feeds of poultry, swine, aquaculture species, and pets, at a dosage of 1 to 5 kg per ton of finished feeds, to improve digestion and feed conversion.</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 3824.99.99, 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: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <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>





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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;">AHTN 3808.92.90 MFN - 3% ad valorem</p>	<p><b>2 TCC (AR) NO.</b></p> <p style="text-align: center;">24-369</p> <p><b>3 DATE ISSUED</b></p> <p style="text-align: center;">19 June 2024</p>
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**4 DESCRIPTION OF GOOD**

**“DELVO® CID INSTANT CONTAINS 50% NATAMYCIN BLENDED IN LACTOSE”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product specifications, composition statement, safety data sheet, technical bulletin, hazard analysis and critical control point (HACCP) production flow, product label, and photograph of packaging submitted, subject article is a natural mold inhibitor in the form of a white to off-white powder. It is composed of natamycin derived from the strain of the soil fungus *Streptomyces natalensis*, and lactose (bulking agent). Packed in 250-g, 500-g, and 1-kg bottles, subject article is used for the surface treatment of foods (e.g., sausages and cheeses) to prevent the growth of molds and yeasts.

**5 REASONS FOR CLASSIFICATION**

Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 include fungicides. Fungicides are products which protect against the growth of fungi (e.g., preparations based on copper compounds) or which are designed to eradicate the fungi already present (e.g., preparations based on formaldehyde).

In view thereof, subject article is classified under AHTN 2022 subheading 3808.92.90, 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*  
**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 3002.12.90</b> <b>MFN - 3% ad valorem</b>		<b>24-391</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>19 June 2024</b>

**4 DESCRIPTION OF GOOD**

**“AP 920 BOVINE - SPRAY DRIED ANIMAL PLASMA POWDER”**

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product information sheet, and safety data sheet submitted, subject article is a bovine plasma protein composed of albumin and globulin proteins. It is in the form of an off-white to beige powder or granulated powder obtained from spray-drying of plasma separated from the whole blood of bovine animals. Packed in 25-kg poly-lined, double-walled bags, subject article is used as an ingredient or additive (source of protein) in feeds for various animals such as poultry, swine, and dogs.

**5 REASONS FOR CLASSIFICATION**

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, *inter alia*, the following products derived from blood (including vascular endothelial cells): “normal” sera, human normal immunoglobulin, blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma, thrombin, fibrinogen, fibrin and other blood coagulation factors, thrombomodulin, blood globulins, serum globulins, and haemoglobin.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.12.90, 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

*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.





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AOCG Memo No. 130-2024 p. 13



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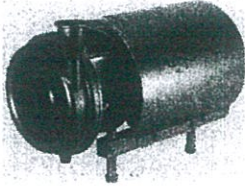
REPUBLIC OF THE PHILIPPINES

# 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 8413.70.91</b></p> <table border="0"> <tr> <td><b>MFN - 1% ad valorem</b></td> <td><b>ATIGA - Zero</b></td> </tr> <tr> <td><b>AANZFTA - Zero</b></td> <td><b>ACFTA - Zero</b></td> </tr> <tr> <td><b>AHKFTA - Zero</b></td> <td><b>AIFTA - Zero</b></td> </tr> <tr> <td><b>AJCEPA - Zero</b></td> <td><b>AKFTA - Zero</b></td> </tr> <tr> <td><b>RCEP - Zero</b></td> <td></td> </tr> </table>	<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>		<table border="1"> <tr> <td data-bbox="998 832 1063 909"><b>2</b></td> <td data-bbox="1063 832 1380 909"><b>TCC (AR) NO.</b> 24-430</td> </tr> <tr> <td data-bbox="998 909 1063 1163"><b>3</b></td> <td data-bbox="1063 909 1380 1163"><b>DATE ISSUED</b>  19 June 2024</td> </tr> </table>	<b>2</b>	<b>TCC (AR) NO.</b> 24-430	<b>3</b>	<b>DATE ISSUED</b>  19 June 2024
<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>2</b>	<b>TCC (AR) NO.</b> 24-430														
<b>3</b>	<b>DATE ISSUED</b>  19 June 2024														

<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“ALFA LAVAL LKHEX CENTRIFUGAL PUMP”</b></p> <p>Based on the brochure, instruction manual, and technical specifications submitted, subject article is a direct coupled, electrically-driven centrifugal pump. The LKHex-series pump is available in 10 sizes with inlet diameters ranging from 63.5 mm to 101.6 mm, and flow rate capacities of up to 250 m<sup>3</sup>/hour. Subject article is designed for pumping liquids present in the manufacturing processes for the dairy, beverage, other food, and personal care industries.</p> 
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.91, 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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AOCG Memo No. 130-2024 p. 14

2	TCC (AR) NO.
24-430	

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

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

FOR THE COMMISSION

  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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



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AOCG Memo No. 130-2024 p. 15




REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>  <b>AHTN 2103.10.00</b> <b>MFN - 15% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>	2	<b>TCC (AR) NO.</b>  <b>24-432</b>
		3	<b>DATE ISSUED</b>  <b>19 June 2024</b>

4	<b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“LEE KUM KEE LESS SODIUM SOY SAUCE”</b></p> <p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is a soy sauce in the form of a brown, free-flowing thin liquid. It is produced by making koji with soybeans and wheat flour, followed by fermentation, filtration, and pasteurization (to produce the raw soy sauce), mixing with the other ingredients (such as salt, sugar, color, acidity regulator, and flavour enhancers), cooking, filtering, and packing. Packed in 500-mL glass bottles, subject article is an ideal sauce for marinating, cooking, and dipping.</p> 
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5	<b>REASONS FOR CLASSIFICATION</b>  <p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. Examples of products covered by the heading are, among others, soya sauces.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.10.00, 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 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><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>
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AOCG Memo No. 130-2024 p. 16

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>24-434</b>
	<b>MFN - 1% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AANZFTA - Zero</b>		<b>19 June 2024</b>
	<b>AHKFTA - Zero</b>		
	<b>AJCEPA - Zero</b>		
	<b>RCEP - Zero</b>		
	<b>ATIGA - Zero</b>		
	<b>ACFTA - Zero</b>		
	<b>AIFTA - Zero</b>		
	<b>AKFTA - Zero</b>		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FLAVOR 32378”</b>
	Based on the product specifications, ingredients list, production process flowchart, safety data sheet, certification on product use, and photographs of the product, packaging, and product label submitted, subject article is a flavouring preparation in the form of a clear, colourless to pale-yellow liquid with a characteristic odour and taste. It is composed of natural and nature-identical flavouring substances (composed of various odoriferous substances), ethanol, and water. Packed in 25-kg (net weight) high-density polyethylene (HDPE) drums, subject article is used as an ingredient in the manufacture of alcoholic beverages.

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



CERTIFICATE NUMBER:  
SCP000380



AOCG Memo No. 130-2024 p.17

2	TCC (AR) NO.
24-434	

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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AOCG Memo No. 130-2024 p.12

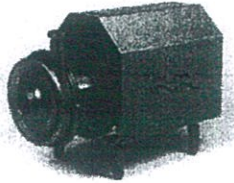
REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8413.70.91</b>		<b>24-439</b>
	<b>MFN - 1% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AANZFTA - Zero</b>		<b>19 June 2024</b>
	<b>AHKFTA - Zero</b>		
	<b>AJCEPA - Zero</b>		
	<b>RCEP - Zero</b>		
	<b>ATIGA - Zero</b>		
	<b>ACFTA - Zero</b>		
	<b>AIFTA - Zero</b>		
	<b>AKFTA - Zero</b>		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ALFA LAVAL SOLIDC CENTRIFUGAL PUMP”</b>
	<p>Based on the brochure, instruction manual, and technical specifications submitted, subject article is a direct coupled, electrically-driven centrifugal pump. It is available in four sizes with inlet diameters ranging from 51 mm to 76 mm, and flow rate capacities of up to 85 m<sup>3</sup>/hour. Subject article is designed to pump out liquids present in the manufacturing processes of the dairy, beverage, other food, and personal care industries.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.91, 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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AOCG Memo No. 130 - 2024 p. 19

2	TCC (AR) NO.
	24-439

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

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

FOR THE COMMISSION

 Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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AOCG Memo No. 130-2024 p. 20




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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 8413.70.91</b>		<b>24-441</b>
	<b>MFN - 1% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AANZFTA - Zero</b>		<b>19 June 2024</b>
	<b>AHKFTA - Zero</b>		
	<b>AJCEPA - Zero</b>		
	<b>RCEP - Zero</b>		
	<b>ATIGA - Zero</b>		
	<b>ACFTA - Zero</b>		
	<b>AIFTA - Zero</b>		
	<b>AKFTA - Zero</b>		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“ALFA LAVAL i-CP2000 CENTRIFUGAL PUMP”</b></p> <p>Based on the brochure, instruction manual, and technical specifications submitted, subject article is a single-stage, direct coupled, electrically-driven centrifugal pump. It is available in six sizes with inlet diameters ranging from 63.5 mm to 101.6 mm, and flow rate capacities of up to 140 m<sup>3</sup>/hour. Subject article is designed to pump out liquids present in the manufacturing processes of the dairy, beverage, other food, and personal care industries.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.91, 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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AOCG Memo No. 130-2024 p. 2

2	TCC (AR) NO.
24-441	

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
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FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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