




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 :** 18 July 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 17 July 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1001	"DIGITALMEDIA 8G+® 4K60 4:4:4 HDR TRANSMITTER 302, MODEL: DM-TX-4KZ-302-C"	8517.62.49	MFN – Zero ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
24-042	"NESTLE® KITKAT® BITES (40 g)"	1905.32.20	MFN – 15% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 6% ad valorem ✓ AIFTA – 5% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓

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





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DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-046	"NESTLE® CERELAC® NUTRIPUFFS® BANANA & STRAWBERRY (50 g)"	1904.10.90	MFN – 15% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – 6% ad ✓ valorem* AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – 5% ad valorem* RCEP – Zero* ✓
24-197	"NESTLE HEALTH SCIENCE® BENEPROTEIN®"	3504.00.00	MFN – 1% ad valorem ✓
24-318	"COCOPALLET"	9602.00.90	Export Duty - Zero
24-365	"MASFLEX 6PCS STAINLESS STEEL UTENSILS WITH STAND, MODEL: MC-02"	8215.20.00	MFN – 10% ad valorem ✓ ACFTA – Zero* ✓ RCEP – Zero* ✓
24-390	"ALTAMA TACTICAL SHOES, MODEL: 317053"	6403.91.90	MFN – 15% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – 5% ad ✓ valorem* ACFTA – Zero* ✓ AHKFTA – 15% ad ✓ valorem* AIFTA – 5% ad valorem* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ PH-EFTA FTA (CHE/LIE) ✓ – Zero* PH-EFTA FTA (ISL) – ✓ Zero* PH-EFTA FTA (NOR) – Zero* ✓ PJEPA – Zero* ✓ RCEP – 15% ad valorem* ✓

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





AOCG Memo No. 153-2024 p.3



**MASTER COPY**

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-471	"AAA® GLUCOSE SYRUP A301 (300 kg)"	1702.30.20	MFN – 3% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – Zero* ✓ ACFTA – Zero* ✓ AHKFTA – Zero* ✓ AIFTA – Zero* ✓ AJCEPA – Zero* ✓ AKFTA – Zero* ✓ RCEP – Zero* ✓
24-486	"FLAVOR 111678"	3302.10.10	MFN – 1% 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

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AOCG Memo No. 153-2024 p-4



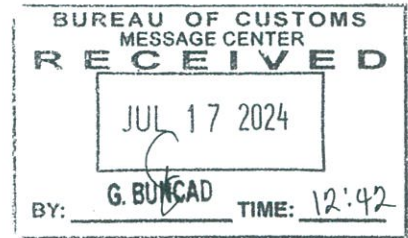
09-49930

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-071

17 July 2024

**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1001, 24-042, 24-046, 24-197, 24-318, 24-365, 24-390, 24-471, and 24-486, issued by this Commission on 17 July 2024. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

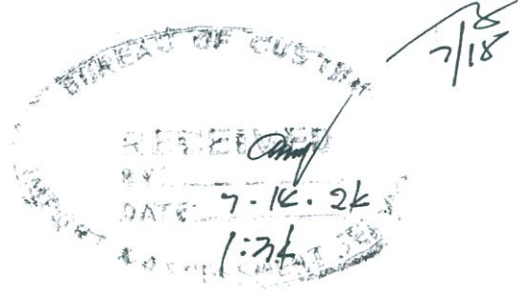
Very truly yours,

*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 • Telefax Number: (632) 8921-7960  
Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Addresses: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph) / [Records@tariffcommission.gov.ph](mailto:Records@tariffcommission.gov.ph)







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 8517.62.49</b>		<b>23-1001</b>
	<b>MFN – Zero</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP – Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - Zero</b> <b>AKFTA - Zero</b>		<b>17 July 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“DIGITALMEDIA 8G+® 4K60 4:4:4 HDR TRANSMITTER 302, Model: DM-TX-4KZ-302-C”</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a digital audio/video (AV) transmitter and multimedia interface. It is equipped with a DisplayPort™ input, two high-definition multimedia interface (HDMI) inputs, and an HDMI output that enables the transmission of audio and video signals to a DigitalMedia 8G+® receiver (imported separately) and provides a gateway for controlling connected input devices (e.g., computers and other AV sources). Subject article can be installed beneath conference tables, inside lecterns and equipment racks, or at any other locations inside boardrooms, classrooms, auditoriums, or residences.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images, or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other communication apparatus. This group includes multiplexers and related line equipment (e.g., transmitters, receivers or electro-optical converters).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.49, with a Most Favoured Nation (MFN) rate of duty of zero 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>



AJCS Memo No. 153-2024 p. 6

2	TCC (AR) NO.
	23-1001

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.



AOCG Memo No. 153-2024 P-7



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 1905.32.20		24-042
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ATIGA - Zero ACFTA - Zero AIFTA - 5% ad valorem AKFTA - Zero		17 July 2024

**4 DESCRIPTION OF GOOD**

**“NESTLE® KITKAT® BITES (40 g)”**

Based on the certificate of ingredients, manufacturing process, product label, photograph of the product, and sample submitted, subject article is a wafer ball coated with milk chocolate. It is composed of chocolate (sugar, milk solids, deodorized cocoa butter, and cocoa mass, among others) and wafer (wheat flour, palm kernel stearin, glucose syrup powder, and cocoa powder, among others). Subject article is packed in weights of 40-g in metallized plastics.



**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 waffles and wafers, which are light fine bakers' wares baked between patterned metal plates. Waffles may also be chocolate covered. Wafers are products similar to waffles.

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 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.
	24-042

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)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	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>
	AHTN 1904.10.90		24-046
	MFN - 15% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - 6% ad valorem    AIFTA - Zero AJCEPA - Zero                AKFTA - 5% ad valorem RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			17 July 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NESTLE® CERELAC® NUTRIPUFFS® BANANA &amp; STRAWBERRY (50 g)”</b>
	<p>Based on the certificate of composition, certificate of manufacturing process, product label, and photograph of the product submitted, subject article is a star-shaped banana- and strawberry-flavoured cereal-based snack made from rice, wheat flour, corn flour, palm oil olein, icing sugar, banana puree, minerals, strawberry powder, and vitamin B<sub>1</sub>. It is produced by dry mixing of the raw materials, followed by extrusion cooking (swelling), oven drying, cooling, and coating. Packed in 50-g resealable bags, subject article is intended for infants and young children.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
	24-046

<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)	6	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)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**  
 Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3504.00.00 MFN - 1% ad valorem		24-197
		<b>3</b>	<b>DATE ISSUED</b>
			17 July 2024

**4 DESCRIPTION OF GOOD**

**"NESTLE HEALTH SCIENCE® BENEPROTEIN®"**

Based on the list of ingredients, manufacturing process flow diagram, product label, and photograph of the product submitted, subject article is an unflavoured instant protein powder composed of whey protein isolate (containing more than 90% protein by weight) and soy lecithin (emulsifier). It is used as a protein supplement as directed by health professionals. Packed in 227-g canisters, subject article is administered orally by dissolving one scoop of powder into four fluid ounces of a beverage or prepared soft food. It can also be administered via tube feeding by dissolving one scoop of powder in two to four fluid ounces of water.



**5 REASONS FOR CLASSIFICATION**

Heading 35.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other protein substances and their derivatives, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other protein substances and their derivatives, not covered by a more specific heading in the Nomenclature, including in particular, protein isolates obtained by extraction from a vegetable substance (e.g., defatted soya bean flour) and consisting of a mixture of proteins contained therein. The protein content of these isolates is generally not less than 90%.

In view thereof, subject article is classified under AHTN 2022 subheading 3504.00.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

**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 EXPORT DUTY	2	TCC (AR) NO.
		24-318	
AHTN 9602.00.90 Export Duty - Zero		3	DATE ISSUED
		17 July 2024	

## 4 DESCRIPTION OF GOOD

## "COCOPALLET"

Based on the brochure, manufacturer's certificate, and technical specifications of the product submitted, subject article is a moulded pallet made from coconut (*Cocos Nucifera*) husk. It is produced by drying the husk to a moisture content below 8%, followed by moulding at approximately 1,300 psi compression pressure and 400°F without the addition of synthetic glue or chemicals. Designed for the handling and transport of goods, subject article has a net weight of 18 kg and dimensions (L x W x T) of 1,200 mm x 1,000 mm x 140 mm.



## 5 REASONS FOR CLASSIFICATION

Heading 96.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes, on the one hand, moulded and carved articles of various materials, provided those articles are not specified or included in other headings of the Nomenclature (e.g., articles of plastics - Chapter 39, or of ebonite - Chapter 40). For the purposes of these materials, the expression "moulded articles" means articles which have been moulded to a shape appropriate to their intended use. On the other hand, materials moulded in the shape of blocks, cubes, plates, bars, sticks, etc., whether or not impressed during moulding, are not included.

In view thereof, subject article is classified under AHTN 2022 subheading 9602.00.90.

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>  AHTN 8215.20.00 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero	<b>2</b>   <b>TCC (AR) NO.</b> 24-365
	<b>3</b>   <b>DATE ISSUED</b> 17 July 2024

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

**"MASFLEX 6PCS STAINLESS STEEL UTENSILS WITH STAND, MODEL: MC-02"**

Based on the technical specifications, product composition, manufacturing process, and photographs of the product submitted, subject article is a set of stainless steel kitchen/cooking utensils with polypropylene handles. The set is composed of a soup ladle, solid spoon, slotted turner, solid turner, skimmer, meat fork, and a stand, designed for the convenient storage of the utensils.



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

Heading 82.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these goods may be of one piece or fitted with handles of base metal, wood, plastics, etc. In accordance with Chapter Note 3, the heading also includes sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8215.20.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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)

<p><b>1   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 6403.91.90</p> <table border="0"> <tr> <td>MFN - 15% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - 5% ad valorem</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - 15% ad valorem</td> <td>AIFTA - 5% ad valorem</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>PH-EFTA FTA (CHE/LIE) - Zero</td> <td>PH-EFTA FTA (ISL) - Zero</td> </tr> <tr> <td>PH-EFTA FTA (NOR) - Zero</td> <td>PJEPA - Zero</td> </tr> <tr> <td>RCEP - 15% ad valorem</td> <td></td> </tr> </table>	MFN - 15% ad valorem	ATIGA - Zero	AANZFTA - 5% ad valorem	ACFTA - Zero	AHKFTA - 15% ad valorem	AIFTA - 5% ad valorem	AJCEPA - Zero	AKFTA - Zero	PH-EFTA FTA (CHE/LIE) - Zero	PH-EFTA FTA (ISL) - Zero	PH-EFTA FTA (NOR) - Zero	PJEPA - Zero	RCEP - 15% ad valorem		<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">24-390</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">17 July 2024</p>
MFN - 15% ad valorem	ATIGA - Zero														
AANZFTA - 5% ad valorem	ACFTA - Zero														
AHKFTA - 15% ad valorem	AIFTA - 5% ad valorem														
AJCEPA - Zero	AKFTA - Zero														
PH-EFTA FTA (CHE/LIE) - Zero	PH-EFTA FTA (ISL) - Zero														
PH-EFTA FTA (NOR) - Zero	PJEPA - Zero														
RCEP - 15% ad valorem															
<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“ALTAMA TACTICAL SHOES, MODEL: 317053”</b></p> <p>Based on the technical specifications and photograph of the product submitted, subject article is a pair of high-cut footwear (boots). It mainly consists of high-grade army green-coloured synthetic rubber outer soles, rifle green-coloured waterproof suede leather uppers, pairs of speed lacing hooks, removable cushion inserts, and laces. With the outer soles directly moulded to the uppers, subject article is designed for military personnel use and can withstand the jungles or tropical forests of the Philippines.</p> 															
<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 64.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers footwear with uppers made of leather and with outer soles made of, among others, rubber.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6403.91.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>															





2	TCC (AR) NO.
	24-390

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)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	15	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/ Liechtenstein) [(PH-EFTA FTA (CHE/LIE))]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [(PH-EFTA FTA (ISL))]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [(PH-EFTA FTA (NOR))]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	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.*



BAGONG PILIPINAS

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 1702.30.20</b>		<b>24-471</b>
	MFN - 3% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - Zero AJCEPA - Zero              AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>17 July 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“AAA® GLUCOSE SYRUP A301 (300 kg)”</b>
	<p>Based on the ingredient declaration, certificate of analysis, production process flowchart, and packing list submitted, subject article is a glucose syrup made from tapioca starch. The tapioca starch and water solution undergo a saccharification process combined with a series of filtration, followed by concentration, to form a colourless syrup with a polarimeter reading of around 43° Baumé (Bé). Packed in 300-kg drums, subject article is used as a sweetener in cereal preparations.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sugar syrups not containing added flavouring or colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers syrups of all sugars (including lactose syrups and aqueous solutions other than aqueous solutions of chemically pure sugars of heading 29.40), provided they do not contain added flavouring or colouring matter. In addition to the syrups referred to in other sugars (i.e., glucose (starch) syrup, fructose syrup, syrup of malto-dextrins, inverted sugar syrup as well as sucrose syrup), this heading includes simple syrups obtained by dissolving sugars of this Chapter in water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1702.30.20, 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>





<b>2</b>	<b>TCC (AR) NO.</b>
<b>24-471</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

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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 3302.10.10 MFN - 1% ad valorem		24-486
		<b>3</b>	<b>DATE ISSUED</b>
			17 July 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"FLAVOR 111678"</b></p> <p>Based on the product specifications, safety data sheet, ingredients list, production process flowchart, 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 colourless, clear liquid with a characteristic odour. It is composed of natural flavouring and nature-identical flavouring substances (composed of various odoriferous substances), ethanol, propylene glycol, and water. Packed in 25-kg (net weight) plastic containers, subject article is used as a flavouring 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.</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> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>