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AOCG Memo No. 154-2024

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

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

**MEMORANDUM**

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

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

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

**DATE :** 19 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 18 July 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-340	"LCD PANEL AND CABINET, MODEL: DEVANT 65QUHW01"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-370	"LCD PANEL AND CABINET, MODEL: DEVANT 55UHD205"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-371	"LCD PANEL AND CABINET, MODEL: DEVANT 55QUHV05"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-381	"PEEL OFF ENDS 99 mm DIETETIQUE"	8309.90.99	MFN -10% ad valorem
24-382	"END TIN PEEL OFF 127 mm DIETETIC"	8309.90.99	MFN -10% ad valorem
24-383	"END TIN PEEL OFF 153 mm DIETETIC"	8309.90.99	MFN -10% 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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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-072

*09-49951*

18 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**:

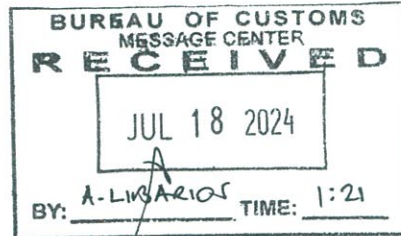
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-340, 24-370, 24-371, 24-381, 24-382, and 24-383, issued by this Commission on 18 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,

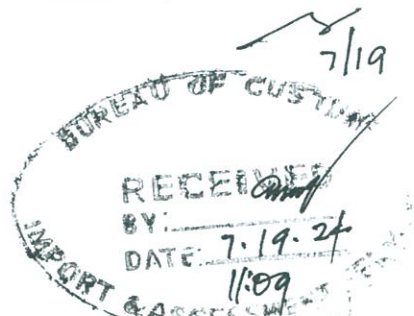
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 • 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)



18 JUL 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>AHTN 8529.90.91</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b>  <b>24-340</b>
	<b>3</b>   <b>DATE ISSUED</b>  <b>18 July 2024</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <b>“LCD PANEL AND CABINET, MODEL: DEVANT 65QUHW01”</b>  <p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Quantity</th> <th style="text-align: center;">Part Name</th> <th style="text-align: center;">Description</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 pc</td> <td>Front Cover</td> <td>Covers the front part of the panel or TV</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Middle Frame L/R</td> <td>Used to fix or hold the Open Cell in place</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Open Cell</td> <td>Key display component of TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Prism Film</td> <td>Backlight component; spreads the brightness evenly</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Diffuser Film</td> <td>Backlight component; spreads the light</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Reflector Film</td> <td>Reflects the light from the LED Bar</td> </tr> <tr> <td style="text-align: center;">16 pcs</td> <td>Support Pin</td> <td>Used to fix or hold the Reflector Film in place</td> </tr> <tr> <td style="text-align: center;">12 pcs</td> <td>Lightbar Straight</td> <td>Light source of LED Panel</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Angle Bead</td> <td>Protects the corners of the Open Cell</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Backcover</td> <td>Covers the back part of the panel or TV and used to fix or hold the Mainboard</td> </tr> </tbody> </table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, screws, wires, cable connectors, speakers, base stands, and other parts will be assembled locally to make a complete LED TV set.</p>	Quantity	Part Name	Description	1 pc	Front Cover	Covers the front part of the panel or TV	2 pcs	Middle Frame L/R	Used to fix or hold the Open Cell in place	1 pc	Open Cell	Key display component of TV	1 pc	Prism Film	Backlight component; spreads the brightness evenly	1 pc	Diffuser Film	Backlight component; spreads the light	1 pc	Reflector Film	Reflects the light from the LED Bar	16 pcs	Support Pin	Used to fix or hold the Reflector Film in place	12 pcs	Lightbar Straight	Light source of LED Panel	2 pcs	Angle Bead	Protects the corners of the Open Cell	1 pc	Backcover	Covers the back part of the panel or TV and used to fix or hold the Mainboard
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2	TCC (AR) NO.
	24-340

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

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

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

FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**  
Chairperson

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



REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8529.90.91</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b>  <b>24-370</b>
	<b>3</b>   <b>DATE ISSUED</b>  <b>18 July 2024</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <b>“LCD PANEL AND CABINET, MODEL: DEVANT 55UHD205”</b>  Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:																																				
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2	TCC (AR) NO.
	24-370

**5 REASONS FOR CLASSIFICATION**

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

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

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

FOR THE COMMISSION

  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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ACCG Memo No. 154-2024 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>AHTN 8529.90.91</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b>  <b>24-371</b>
	<b>3</b> <b>DATE ISSUED</b>  <b>18 July 2024</b>

<b>4</b> <b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“LCD PANEL AND CABINET, MODEL: DEVANT 55QUHV05”</b></p> <p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Quantity</th> <th style="text-align: center;">Part Name</th> <th style="text-align: center;">Description</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 pc</td> <td>Front Cover</td> <td>The case at the front of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Bottom Frame</td> <td>The bottom frame of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Open Cell</td> <td>The panel used to display the image</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Micro Lens on Prism (MOP)</td> <td>A mebrane that improves the brightness of the front view</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Diffusion Film</td> <td>A film that directs the direction for light scattering</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Reflection Film</td> <td>A film that improves brightness and energy efficiency</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Mid Frame</td> <td>The middle frame of the TV</td> </tr> <tr> <td style="text-align: center;">8 pcs</td> <td>Light Bar</td> <td>LEDs integrated into a single bar</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Metal Back Cover (MBC)</td> <td>The metal plate holds the other parts of the TV in place</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Light Guiding Part</td> <td>A window that accepts signals from the remote control</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Loudspeaker L/R</td> <td>The part that converts electrical signals into audio/sound</td> </tr> <tr> <td style="text-align: center;">1 pcs</td> <td>Rear Cover</td> <td>The case at the back of the TV</td> </tr> </tbody> </table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, screws, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete LED TV set.</p>	Quantity	Part Name	Description	1 pc	Front Cover	The case at the front of the TV	1 pc	Bottom Frame	The bottom frame of the TV	1 pc	Open Cell	The panel used to display the image	1 pc	Micro Lens on Prism (MOP)	A mebrane that improves the brightness of the front view	1 pc	Diffusion Film	A film that directs the direction for light scattering	1 pc	Reflection Film	A film that improves brightness and energy efficiency	1 pc	Mid Frame	The middle frame of the TV	8 pcs	Light Bar	LEDs integrated into a single bar	1 pc	Metal Back Cover (MBC)	The metal plate holds the other parts of the TV in place	1 pc	Light Guiding Part	A window that accepts signals from the remote control	2 pcs	Loudspeaker L/R	The part that converts electrical signals into audio/sound	1 pcs	Rear Cover	The case at the back of the TV
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hnd

2	TCC (AR) NO.
24-371	

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

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

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

FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**  
 Chairperson

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



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ACCG Memo No. 154-2024 P-9



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

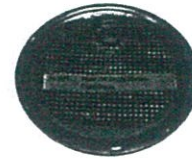
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8309.90.99</b> <b>MFN - 10% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>24-381</b>
	<b>3</b> <b>DATE ISSUED</b> <b>18 July 2024</b>

**4**    **DESCRIPTION OF GOOD**

**“PEEL OFF ENDS 99 mm DIETETIQUE”**

Based on the product specifications, manufacturing process flowchart, certificate of analysis, declaration of compliance for food contact materials, packing list, and sample submitted, subject article is an easy-open peel-off end (lid) made predominantly (by weight) of steel. It consists of an outer body (ring), made from unlacquered steel, and an adhesive-sealed peel-off lid with a ring pull, both made from aluminium foil. Subject article is used as an airtight closure for cans with a 99-mm diameter opening, and is designed to preserve the freshness of powdered infant milk products while allowing easy access to the milk without using a can opener.



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

Note 7 to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 states that in the classification of composite articles : except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

Heading 83.09 of the AHTN 2022 covers stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a range of articles of base metal (often with washers or other fittings of plastics, rubber, cork, etc.) used for corking or capsuling drums, barrels, bottles, etc., or for sealing cases or other packages. The heading includes tops with an incised flap and a ring pull, made of base metal, used, for example, for drink or food cans.

In view thereof, the subject article is classified under AHTN 2022 subheading 8309.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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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ACC Memo No. 154-2024 P-10



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

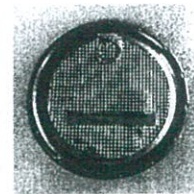
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8309.90.99</b> <b>MFN - 10% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>24-382</b>
	<b>3</b> <b>DATE ISSUED</b> <b>18 July 2024</b>

**4**    **DESCRIPTION OF GOOD**

**“END TIN PEEL OFF 127 mm DIETETIC”**

Based on the product specifications, manufacturing process, certificate of inspection, packing list, and sample submitted, subject article is an easy-open peel-off end (lid) made predominantly (by weight) of steel (tinplate). It consists of an outer ring made from tinplate and a heat-sealed peel-off lid with a ring pull, both made from aluminium foil. Subject article is used as an airtight closure for cans with a 127-mm diameter opening, and is designed to preserve the freshness of powdered infant milk products while allowing easy access to the milk without using a can opener.



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

Note 7 to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 states that in the classification of composite articles : except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

Heading 83.09 of the AHTN 2022 covers stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a range of articles of base metal (often with washers or other fittings of plastics, rubber, cork, etc.) used for corking or capsuling drums, barrels, bottles, etc., or for sealing cases or other packages. The heading includes tops with an incised flap and a ring pull, made of base metal, used, for example, for drink or food cans.

In view thereof, the subject article is classified under AHTN 2022 subheading 8309.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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.

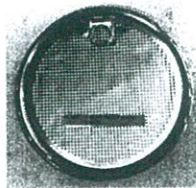





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**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 8309.90.99 MFN - 10% ad valorem	<b>2</b>   <b>TCC (AR) NO.</b> 24-383
	<b>3</b>   <b>DATE ISSUED</b> 18 July 2024

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <b>“END TIN PEEL OFF 153 mm DIETETIC”</b>  Based on the product specifications, manufacturing process, certificate of inspection, packing list, and sample submitted, subject article is an easy-open peel-off end (lid) made predominantly (by weight) of steel (tinplate). It consists of an outer ring made from tinplate and a heat-sealed peel-off lid with a ring pull, both made from aluminium foil. Subject article is used as an airtight closure for cans with a 153-mm diameter opening, and is designed to preserve the freshness of powdered infant milk products while allowing easy access to the milk without using a can opener.	
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<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>  Note 7 to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 states that in the classification of composite articles : except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.  Heading 83.09 of the AHTN 2022 covers stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a range of articles of base metal (often with washers or other fittings of plastics, rubber, cork, etc.) used for corking or capsuling drums, barrels, bottles, etc., or for sealing cases or other packages. The heading includes tops with an incised flap and a ring pull, made of base metal, used, for example, for drink or food cans.  In view thereof, the subject article is classified under AHTN 2022 subheading 8309.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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.  <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                  Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>
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