



AOCG Memo No. 157-2024


REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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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 : 31 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 26 July 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-385	"COFFEE FLAVOR 050439 AP0551NK (20 kg)"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-402	"TRICALCIUM CITRATE M1098 (10 kg)"	2918.15.10	MFN – 1% ad valorem

***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
24-413	"FLAVOR LEMON NATURAL NE557966"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-416	"VANA®-SANA DHA 7N NIF IF"	2106.90.73	MFN – 1% ad valorem
24-417	"SAMSUNG™ LS27BG400EEXP"	8528.52.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-420	"SAMSUNG KIOSK, MODEL NO.: LH24KMC3BGCX"	8470.50.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-421	"SAMSUNG KIOSK, MODEL NO.: CY-KM24APXZA"	8470.50.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



Gate 3, South Harbor, Port Area, Manila 1018

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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
24-422	"SAMSUNG™ LS27C360EAEXXP"	8528.52.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-423	"SAMSUNG™ LS32AG504PEXXP"	8528.52.00	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-464	"BOVINE MILK OLIGOSACCHARIDE POWDER (30 kg)"	1702.90.99	MFN – 3% ad valorem
24-474	"VITASTEROL S-80® ESTERIFIED NON GMO (190 kg)"	3824.99.70	MFN – 3% ad valorem
24-475	"VP NUTR X0987 WS WET USE NON-GMO (25 kg)"	2106.90.73	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-476	"TNI BETAIN 96"	2923.90.00	MFN – 1% ad valorem

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



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AOCG Memo No. 157-2024 P-4

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
24-499	"FLAVOR 30462"	2106.90.66	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

*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. 157-2024 P-5



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE
ASSESSMENT & OPERATIONS

RECEIVED #3954-24
BY: *Amw 3/24*
DATE & TIME: **07-29-24**

Ref. No. 24-073

09-50087

26 July 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
RECEIVED

JUL 29 2024

BY: *A. LIGARLOS* TIME: 10:20

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 fourteen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-385, 24-402, 24-413, 24-416, 24-417, 24-420, 24-421, 24-422, 24-423, 24-464, 24-474, 24-475, 24-476, and 24-499, issued by this Commission on 26 July 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila

8/31
Amw
7.30.24
3:57

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 • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-385
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			26 July 2024

4	DESCRIPTION OF GOOD
	“COFFEE FLAVOR 050439 AP0551NK (20 kg)”
	<p>Based on the technical data sheet, production process flowchart, certificate of composition and ingredient statement, certificate of analysis, and packing list submitted, subject article is a flavouring preparation in the form of a beige powder. It is composed of maize maltodextrin, triacetin, propylene glycol, synthetic and natural flavouring substances (composed of various odoriferous substances), and natural flavouring complexes (coffee oils). Packed in 20-kg cardboard boxes, subject article is used as a flavouring ingredient in the manufacture of coffee-flavoured powdered milk products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
24-385	

<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.




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2918.15.10 MFN - 1% ad valorem		24-402
		3	DATE ISSUED
			26 July 2024

4	DESCRIPTION OF GOOD
	“TRICALCIUM CITRATE M1098 (10 kg)”
	<p>Based on the product composition, manufacturing process, and product specifications submitted, subject article is a pure tricalcium citrate tetrahydrate in the form of a fine, odourless white powder. It is produced by complete neutralisation of citric acid with a high purity calcium source, followed by precipitation. Packed in 10-kg polyethylene (PE) bags, subject article is used as a raw material in the manufacture of growing up milk products, as a source of salt and minerals.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 1(a) to Chapter 29 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 29.18 of the AHTN 2022 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that carboxylic acids with alcohol function and their esters, salts and other derivatives contain both the alcohol function ($-\text{CH}_2\text{OH}$, $>\text{CHOH}$ or $\geq\text{COH}$) and the acid function ($-\text{COOH}$). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc. The main alcohol acids include citric acid. Found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, etc. Its salts include calcium citrate.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2918.15.10, 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-413
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			26 July 2024

4	DESCRIPTION OF GOOD
	“FLAVOR LEMON NATURAL NE557966”
	<p>Based on the product and ingredient data sheets, production process flowchart, certificate of analysis, and packing list submitted, subject article is a flavouring preparation composed of natural flavourings (composed of various odoriferous substances), maltodextrin, maltose, gum arabic, and butylated hydroxyanisole. It is in the form of a pale yellow to yellow free-flowing powder. Packed in 20-kg aluminium foil bags, subject article is used as a flavouring in the manufacture of powdered beverages.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
24-413	

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY AHTN 2106.90.73 MFN - 1% ad valorem	2 TCC (AR) NO. 24-416
	3 DATE ISSUED 26 July 2024

4 | **DESCRIPTION OF GOOD**

“VANA®-SANA DHA 7N NIF IF”

Based on the certificate of analysis, manufacturing process flowchart, finished product specifications, and packing list submitted, subject article is an off-white powder composed of glucose syrup, natural high docosahexaenoic acid (DHA) fish oil (tuna), tocopherol-rich extract, sodium caseinate, whey protein concentrate, sodium L-ascorbate, and mono- and diglycerides of fatty acids. Packed in 10-kg bags, subject article is used as an ingredient for ambient dairy products, as a source of DHA.

5 | **REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, 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

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 8528.52.00	24-417
MFN - Zero ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3 DATE ISSUED
	26 July 2024

4 | DESCRIPTION OF GOOD

“SAMSUNG™ LS27BG400EEXP”

Based on the brochure and technical specifications submitted, subject article is a flat-screen, liquid crystal display (LCD) monitor. Capable of connecting to and designed for use with an automatic data processing machine, subject article comes with a stand and has the following specifications:

Screen Size (inch)	27
Resolution	1,920 x 1,080
Viewing Angle (H/V)	178° / 178°
Power Supply, AC	100 ~ 240 V
Dimension (with stand) (WxHxD) (mm)	614.7 x 571.1 x 244.8
Weight (with stand) (kg)	5.3
Connectivity	Display Port 1.5; High-Definition Multimedia Interface (HDMI) Version 2; and headphone



5 | REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.

In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00, 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:

2	TCC (AR) NO.
24-417	

<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

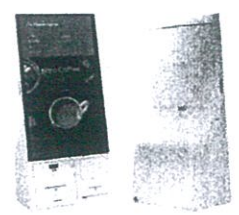
MARILOU P. MENDOZA
Chairperson

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.

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8470.50.00		24-420
	MFN - Zero		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		26 July 2024
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD												
	“SAMSUNG KIOSK, MODEL NO.: LH24KMC3BGCX”												
	<p>Based on the product specifications submitted, subject article is a self-service point-of-sale device. It features a 24-inch touchscreen display panel incorporating an internal player [processor, memory interface, storage, and operating system (OS)], quick response (QR) code/barcode scanner, printer, cables and power strip, and Europay, MasterCard and Visa (EMV) terminal cradle for third party devices, all fitted in a single housing. Subject article can be installed on a countertop, mounted on the wall, or placed on a floor stand in any business establishment, allowing users to self-order and pay via its payment options [credit card, barcode, QR code, and near field communication (NFC)], with the built-in printer dispensing customer transactions and/or queue numbers. Its other specifications are as follows:</p>												
	<table border="1" style="display: inline-table; margin-right: 20px;"> <tr><td>Panel Resolution</td><td>1,920 x 1,080 (Full HD)</td></tr> <tr><td>Processor (CPU)</td><td>Cortex A72 1.72 GHz Quad-Core</td></tr> <tr><td>Main Memory</td><td>LPDDR4 1.5 Ghz 64 bit 3 GB</td></tr> <tr><td>Storage</td><td>8 GB (3.88 GB occupied by OS)</td></tr> <tr><td>Operating System</td><td>Tizen 4.0 (VDLinux)</td></tr> <tr><td>Power Supply</td><td>AC 100 – 240 V, 50/60 Hz</td></tr> </table> 	Panel Resolution	1,920 x 1,080 (Full HD)	Processor (CPU)	Cortex A72 1.72 GHz Quad-Core	Main Memory	LPDDR4 1.5 Ghz 64 bit 3 GB	Storage	8 GB (3.88 GB occupied by OS)	Operating System	Tizen 4.0 (VDLinux)	Power Supply	AC 100 – 240 V, 50/60 Hz
Panel Resolution	1,920 x 1,080 (Full HD)												
Processor (CPU)	Cortex A72 1.72 GHz Quad-Core												
Main Memory	LPDDR4 1.5 Ghz 64 bit 3 GB												
Storage	8 GB (3.88 GB occupied by OS)												
Operating System	Tizen 4.0 (VDLinux)												
Power Supply	AC 100 – 240 V, 50/60 Hz												

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.70 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cash registers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises cash registers whether or not incorporating a calculating device. These machines are used in shops, offices, etc., to provide a record of all transactions (sales, services rendered, etc.) as they occur, of the amounts involved, the total of the amounts recorded and, in some cases, the code number of the article sold, quantity sold, time of transaction, etc. Data may be introduced either manually by means of a keyboard and a stop, lever or handle, or automatically, e.g., by means of a bar-code reader. Usually, the result is visually displayed and printed, at the same time, on a ticket for the customer and on a tallyroll which is periodically removed from the machine for checking purposes.</p> <p>This heading also covers cash registers working in conjunction, on-line or off-line, with an automatic data processing machine and cash registers which use, for example, the memory and microprocessor of another cash register (to which they are linked by cable) to perform the same functions.</p> <p>This group also includes terminals for electronic payment by credit or debit card. These terminals use the telephone network to connect to the financial institution for authorisation and completion of the transaction, and to record and issue receipts indicating the amounts debited and credited.</p>

2	TCC (AR) NO.
	24-420

In view thereof, subject article is classified under AHTN 2022 subheading 8470.50.00, 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:

<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

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 8470.50.00	24-421
MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3 DATE ISSUED
ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	26 July 2024

4 | DESCRIPTION OF GOOD

“SAMSUNG KIOSK, MODEL NO.: CY-KM24APXZA”

Based on the brochure and product specifications submitted, subject article is a self-service point-of-sale device. It features a 24-inch touchscreen liquid crystal display (LCD) panel incorporating an internal player [processor, memory interface, storage, and operating system (OS)], quick response (QR) code/barcode scanner, printer, cables and power strip, and Europay, MasterCard and Visa (EMV) terminal cradle for third party devices, all fitted in a single housing. Subject article can be installed on a countertop, mounted on the wall, or placed on a floor stand in any business establishment, allowing users to self-order and pay via its payment options [credit card, barcode, QR code, and near field communication (NFC)], with the built-in printer dispensing customer transactions and/or queue numbers. Its other specifications are as follows:

Panel Resolution	1,920 x 1,080 (Full HD)
Processor (CPU)	Cortex A72 1.7 GHz Quad-Core
Main Memory	LPDDR4 1.5 Ghz 64 bit 3 GB
Storage	8 GB (3.88 GB occupied by OS)
Operating System	Tizen 4.0 (VDLinux)
Power Supply	AC 100 – 240 V, 50/60 Hz



5 | REASONS FOR CLASSIFICATION

Heading 84.70 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cash registers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises cash registers whether or not incorporating a calculating device. These machines are used in shops, offices, etc., to provide a record of all transactions (sales, services rendered, etc.) as they occur, of the amounts involved, the total of the amounts recorded and, in some cases, the code number of the article sold, quantity sold, time of transaction, etc. Data may be introduced either manually by means of a keyboard and a stop, lever or handle, or automatically, e.g., by means of a bar-code reader. Usually, the result is visually displayed and printed, at the same time, on a ticket for the customer and on a tallyroll which is periodically removed from the machine for checking purposes.

This heading also covers cash registers working in conjunction, on-line or off-line, with an automatic data processing machine and cash registers which use, for example, the memory and microprocessor of another cash register (to which they are linked by cable) to perform the same functions.

This group also includes terminals for electronic payment by credit or debit card. These terminals use the telephone network to connect to the financial institution for authorisation and completion of the transaction, and to record and issue receipts indicating the amounts debited and credited.



2	TCC (AR) NO.
24-421	

In view thereof, subject article is classified under AHTN 2022 subheading 8470.50.00, 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:

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00		24-422
	MFN - Zero ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			26 July 2024

4 DESCRIPTION OF GOOD

“SAMSUNG™ LS27C360EAEXXP”

Based on the brochure and technical specifications submitted, subject article is a curved liquid crystal display (LCD) monitor. Capable of connecting to and designed for use with an automatic data processing machine, subject article comes with a stand and has the following specifications:

Screen Size (inch)	27
Resolution	1,920 x 1,080
Viewing Angle (H/V)	178° / 178°
Screen Curvature (Radius) (mm)	1,800
Power Supply, AC (V)	100 ~ 240
Dimension (with stand) (HxWxD) (mm)	622.6 x 458.6 x 214
Weight (with stand) (kg)	4.2
Connectivity	High-Definition Multimedia Interface (HDMI) Version 1.4 and headphone



5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.

In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00, 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:



2	TCC (AR) NO.
24-422	

<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

Digitally signed


MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00		24-423
	MFN - Zero ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			26 July 2024

4 DESCRIPTION OF GOOD

“SAMSUNG™ LS32AG504PEXP”

Based on the brochure and technical specifications submitted, subject article is a flat-screen, liquid crystal display (LCD) monitor. Capable of connecting to and designed for use with an automatic data processing machine, subject article comes with a stand and has the following specifications:

Screen Size (inch)	32
Resolution	2,560 x 1,440
Viewing Angle (H/V)	178° / 178°
Power Supply, AC	100 ~ 240 V
Dimension (with stand) (WxHxD) (mm)	714.6 x 602.9 x 311.1
Weight (with stand) (kg)	7.5
Connectivity	Display Port 1.2; High-Definition Multimedia Interface (HDMI) Version 2; and headphone



5 REASONS FOR CLASSIFICATION


Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.

In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00, 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:

2	TCC (AR) NO.
	24-423

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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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.90.99 MFN - 3% ad valorem		24-464
		3	DATE ISSUED
			26 July 2024

4	DESCRIPTION OF GOOD
	“BOVINE MILK OLIGOSACCHARIDE POWDER (30 kg)”
	<p>Based on the certificate of analysis, production process flowchart, technical data sheet, statement of ingredients, packing list, and packaging information submitted, subject article is a spray-dried bovine-milk-derived oligosaccharide containing 48% (minimum) total oligosaccharides, 30% (minimum) lactose, galactose, and glucose. It is in the form of a fine, free-flowing, slightly yellow powder produced by skimming sweet, condensed whey, followed by demineralization, standardization, pasteurization, evaporation, enzymatic reaction, nanofiltration, concentration, and drying. Packed in 30-kg bags, subject article is used as a raw material in the manufacture of infant and follow-on or growing-up milk.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this part covers sugars, other than sugars of heading 17.01 or chemically pure sugars of heading 29.40, in solid form (including powders), whether or not containing added flavouring or colouring matter.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1702.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY AHTN 3824.99.70 MFN - 3% ad valorem	2 TCC (AR) NO. 24-474
	3 DATE ISSUED 26 July 2024

4 DESCRIPTION OF GOOD <p style="text-align: center;">“VITASTEROL S-80® ESTERIFIED NON GMO (190 kg)”</p> <p>Based on the technical specifications, certificate of analysis, manufacturing process flowchart, composition declaration, and delivery note submitted, subject article is a mixture of various phytosterol esters (beta-sitosterol, campesterol, stigmasterol, and beta-sitostanol, among others) with antioxidants (mixed tocopherols and ascorbyl palmitate). It is in the form of a pale-yellow liquid or creamy white oily paste or solid, depending on the temperature. It is produced from the esterification of phytosterols and fatty acids, followed by distillation, activated charcoal treatment, addition of antioxidants, and filtration. Packed in 190-kg containers, subject article is used as an ingredient in the manufacture of ambient dairy products.</p>
5 REASONS FOR CLASSIFICATION <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 products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right; margin-right: 100px;"> FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson </p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73		24-475
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			26 July 2024

4	DESCRIPTION OF GOOD
	“VP NUTR X0987 WS WET USE NON-GMO (25 kg)”
	<p>Based on the product composition, certificate of analysis, product data sheet, manufacturing process flowchart, and packing list submitted, subject article is a fortificant premix in the form of a yellow to orange fine granular powder. It is composed of vitamins (B₁, B₂, B₃, B₅, B₆, B₉, and B₁₂), sodium selenite, and lactose. Packed in 25-kg bags, subject article is used as a source of vitamins and minerals in the manufacture of powdered milk and maternal milk products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, 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>



2	TCC (AR) NO.
24-475	

<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)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY AHTN 2923.90.00 MFN - 1% ad valorem	2 TCC (AR) NO. 24-476
	3 DATE ISSUED 26 July 2024

4 DESCRIPTION OF GOOD “TNI BETAIN 96” <p>Based on the brochure, Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of composition, and product data sheet submitted, subject article is pure betaine anhydrous (C₅H₁₁NO₂) stabilized with calcium stearate, in the form of a light-yellow crystalline powder. Packed in 25-kg multiple layer paper bags with polyethylene (PE) inlayer, subject article is added to animal feeds to help combat the effects of heat stress, increase breast meat yield in poultry, and reduce abdominal fat in swine. It is also used as a partial replacement of choline to improve carcass leanness.</p>

5 REASONS FOR CLASSIFICATION
<p>Notes 1(a) and (f) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities and products mentioned above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport.</p> <p>Heading 29.23 of the AHTN 2022 covers, among others, quaternary ammonium salts and hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important salts and substitution derivatives of quaternary ammonium bases include betaine, a quaternary intramolecular salt, and betaine hydrochloride, used, e.g., in medicine, cosmetics and animal feeding.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2923.90.00, 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 <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2106.90.66</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	2	TCC (AR) NO.
		24-499
	3	DATE ISSUED
	26 July 2024	

4 | DESCRIPTION OF GOOD

“FLAVOR 30462”

Based on the ingredient listing, technical and safety data sheets, production process flowchart, certification on product use, supplemental information, and photographs of the product, packaging, and product label submitted, subject article is an alcoholic flavouring preparation in the form of an orange-brown to brownish liquid with an alcohol-like taste. It is composed of water, ethyl alcohol, flavouring preparations (amino acids and reducing sugar), and natural flavouring substances (lactic acids). Packed in 25-kg (net weight) plastic containers, subject article is used as a flavouring in the manufacture of alcoholic beverages.

5 | REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.66, with a Most Favoured Nation (MFN) rate of duty of 7% 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.
24-499	

<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)	7	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.