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AOCG Memo No. 160-2024

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 :** 05 August 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 02 August 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-083	"LEE KUM KEE MINCED GINGER"	0910.12.00	MFN - <del>20%</del> ad valorem ACFTA - <del>5%</del> ad valorem* RCEP - <del>20%</del> ad valorem*
24-491	"SOPHORA JAPONICA EXTRACT"	2932.99.00	MFN - <del>3%</del> ad valorem ACFTA - Zero* RCEP - <del>Zero</del> *

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09-50266

Ref. No. 24-076

02 August 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 two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-083 and 24-491, issued by this Commission on 02 August 2024. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

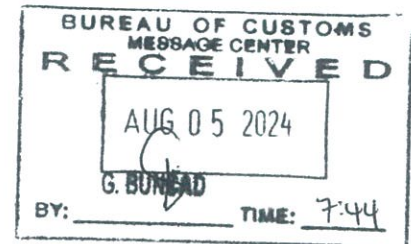
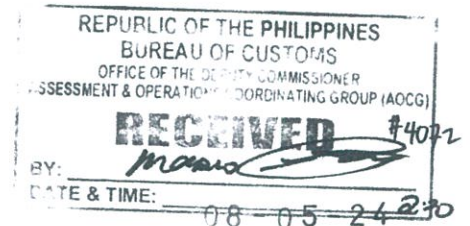
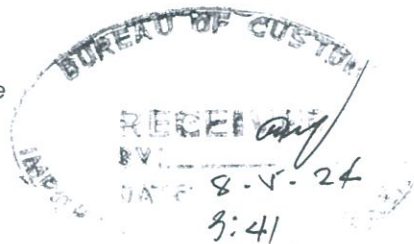
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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Email Addresses: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph) / [Records@tariffcommission.gov.ph](mailto:Records@tariffcommission.gov.ph)



05 AUG 2024





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 0910.12.00</b> <b>MFN - 20% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>RCEP - 20% ad valorem</b>		<b>24-083</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>02 August 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“LEE KUM KEE MINCED GINGER”</b></p> <p>Based on the product specifications, ingredient declaration, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is minced ginger in the form of small yellowish-white cubes suspended in slurry. It is produced by grinding fresh ginger, followed by mixing and cooking with water, sugar, salt, and acidity regulator (citric acid). Packed in 213-g bottles, subject article is used as a replacement for fresh ginger in marinating, stir-frying, and steaming.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 to Chapter 9 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.</p> <p>Heading 09.10 of the AHTN 2022 covers ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes ginger (including fresh ginger, provisionally preserved in brine, unsuitable in that state for immediate consumption).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0910.12.00, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 20% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                      Chairperson</p> <p><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>





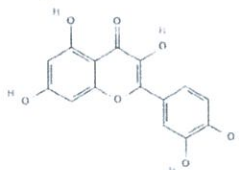
REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2932.99.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-491
		<b>3</b>	<b>DATE ISSUED</b>
			02 August 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SOPHORA JAPONICA EXTRACT”</b>
	<p>Based on the specification sheet, composition statement, production process flowchart, material safety data sheet, and photograph of the packaging submitted, subject article is a quercetin dihydrate obtained from <i>Sophora japonica</i> extract. It is in the form of a yellow powder containing 95% or more quercetin on a dry basis. Packed in 25-kg paper drums with two inner layers of poly bags, subject article is used as an ingredient in the manufacture of food supplements. Quercetin has the following chemical structure:</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Notes 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.32 of the AHTN 2022 covers heterocyclic compounds with oxygen heteroatom(s) only.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2932.99.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><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>