



AOCG Memo No. 159-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-396	"FAW CA5048XXYP40L2BEVA85 BEV"	8704.60.91.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
24-444	"FEED-GRADE MONOSODIUM L-GLUTAMATE"	2922.42.20	MFN – 10% ad valorem ACFTA – Zero* RCEP – 10% ad valorem*
24-453	"TENAX CERA FLUIDA / LIQUID WAX"	3405.90.90	MFN – 10% ad valorem
24-470	"NUKLOSPRAY® - S70 – POWDER"	2309.90.20	MFN - Zero
24-477	"ALKOSEL 2000"	2102.20.10	MFN – 3% ad valorem
24-478	"LEVUCCELL SB 20"	2102.10.00	MFN – 3% ad valorem
24-480	"NIECO® FLAME BROILER, MODEL: FH93"	8419.81.20	MFN - Zero

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



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



AOCG Memo No. 159-2024 p.2

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY
mo

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-490	"PROSYSTEM® RCE"	3002.42.00	MFN – 3% ad valorem
24-494	"FLAVOR 53350"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-538	"FLAVOR 191949"	3302.10.10	MFN – 1% ad valorem 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).**

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

AOCG Memo No. 159-2024 p-3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-50200

MASTER COPY

Ref. No. 24-075

31 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 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-396, 24-444, 24-453, 24-470, 24-477, 24-478, 24-480, 24-490, 24-494, and 24-538, issued by this Commission on 31 July 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

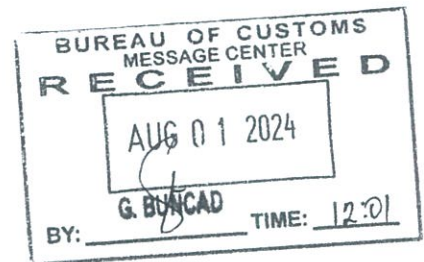
Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



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



01 AUG 2024



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 8704.60.91.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		24-396
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD														
	“FAW CA5048XXYP40L2BEVA85 BEV”														
	<p>Based on the technical specifications, description, and dimension diagram submitted, subject article is an assembled chassis and cab, fitted with an electric motor for propulsion. It has a rear-wheel-drive configuration and is designed for the transport of goods. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Motor type</td> <td>Permanent magnet synchronous</td> </tr> <tr> <td>Battery type</td> <td>Lithium iron phosphate</td> </tr> <tr> <td>Rated torque (N-m)</td> <td>168</td> </tr> <tr> <td>Rated power (kW)</td> <td>68</td> </tr> <tr> <td>Gross vehicle weight (kg)</td> <td>6,000</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>5,995 x 1,968 x 2,920</td> </tr> <tr> <td>Seating capacity</td> <td>3 persons</td> </tr> </table>	Motor type	Permanent magnet synchronous	Battery type	Lithium iron phosphate	Rated torque (N-m)	168	Rated power (kW)	68	Gross vehicle weight (kg)	6,000	Overall dimension (LxWxH) (mm)	5,995 x 1,968 x 2,920	Seating capacity	3 persons
Motor type	Permanent magnet synchronous														
Battery type	Lithium iron phosphate														
Rated torque (N-m)	168														
Rated power (kW)	68														
Gross vehicle weight (kg)	6,000														
Overall dimension (LxWxH) (mm)	5,995 x 1,968 x 2,920														
Seating capacity	3 persons														

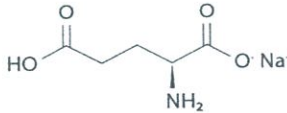
5	REASONS FOR CLASSIFICATION
	<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, delivery trucks and vans of all kinds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.91.900, with a Most Favoured Nation (MFN) rate of duty of zero; 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 30% 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 Digitally signed <i>MariLou P. Mendoza</i> 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 2922.42.20 MFN - 10% ad valorem ACFTA - Zero RCEP - 10% ad valorem		24-444
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	<p>“FEED-GRADE MONOSODIUM L-GLUTAMATE”</p> <p>Based on the ingredients certificate, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product specifications, manufacturing process flowchart, certificate of analysis, test report, material safety data sheet, product label, and supplemental information submitted, subject article is pure monosodium L-glutamate in the form of a white crystalline powder. It is a sodium salt of glutamic acid produced from the fermentation of molasses and glucose syrup, among others, with <i>Corynebacterium glutamicum</i>. Packed in 25-kg bags, subject article is added to swine, poultry and rabbit feeds, and in animal drinking water, at dosages of 25 mg/kg and 12.5 mg/L, respectively, as a flavour enhancer. It has the following chemical structure:</p> <div style="text-align: center;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Note 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 29.22 of the AHTN 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes amino-acids and their esters; salts thereof. These compounds contain one or more carboxylic acid functions and one or more amine functions. Anhydrides, halides, peroxides and peroxyacids of carboxylic acids are regarded as acid functions. The amino-acids classified under this heading with their esters, salts and substitution derivatives include glutamic acid. Cleavage product of proteins. Obtained from gluten. Crystals used in medicine or in food industries.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2922.42.20, 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 10% 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 Digitally signed  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 3405.90.90 MFN - 10% ad valorem		24-453
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	“TENAX CERA FLUIDA / LIQUID WAX”
	<p>Based on the technical and safety data sheets, manufacturing process flowchart, product label, test report, packaging information, and photograph of the product submitted, subject article is a liquid wax in the form of a white to light-yellow, milky liquid. It is composed of waxes (mixture of petroleum and paraffin waxes) and polysiloxane, dispersed in solvents [e.g., naphtha (petroleum), ethyl acetate, n-butyl acetate, and methanol]. Packed in 1-L cans, subject article is used to increase the brilliance of glossy surfaces such as granite, marble, agglomerates, and terrazzo, or to restore the gloss lost over time.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 34.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polishes and creams for footwear, furniture, floors, coachwork, glass or metal (silverware, copper, etc.) and prepared pastes or powders for scouring cooking utensils, sinks, tiles, stoves, etc., and similar preparations such as polishes and creams for leather. The heading also includes polishing preparations with preservative properties. These preparations may have a basis of wax, abrasives or other substances. These preparations, which are often put up for retail sale and are usually in the form of liquids, pastes, powders, tablets, sticks, etc., may be used for household or industrial purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3405.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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><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 2309.90.20 MFN - Zero		24-470
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	“NUKLOSPRAY® - S70 - POWDER”
	<p>Based on the product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of composition, certificate of product packaging, product use, and product label submitted, subject article is a complementary feed in the form of a creamy, yellow fine powder with a fresh, milky odour. It is composed of whey powder, delactosed whey powder, various vegetable oils, soy protein concentrate, wheat protein, and wheat grain flour, among others. Packed in 25-kg bags, subject article is to be added to piglet feeds as a source of protein, fat, and lactose.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</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> 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 2102.20.10 MFN - 3% ad valorem	24-477
	3 DATE ISSUED
	31 July 2024

4	DESCRIPTION OF GOOD
	“ALKOSEL 2000”
	<p>Based on the certificate of formula, product data sheet, Veterinary Drug and Product Declaration Form and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process description and flow diagram, and product brochure submitted, subject article is a selenium-enriched inactivated yeast (<i>Saccharomyces cerevisiae</i>) in the form of a fine, light tan powder. It is produced by growing yeast in the presence of controlled amounts of inorganic selenium, followed by separation and harvesting of the yeast biomass, inactivation by heat treatment, drying, blending, and standardization. Packed in 25-kg and 1,000-kg bags, subject article is added, at an inclusion rate not exceeding 150 g per ton of complete feeds, as a selenium supplement for poultry and swine.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the yeasts of this heading may be in the active or inactive state. Inactive yeasts, obtained by drying, are generally brewery, distillery or bakers' yeasts which have become insufficiently active for further use in those industries. They are used for human consumption (source of vitamin B) or for feeding animals. It should, however, be noted that, owing to their growing importance, these dried yeasts are to an increasing extent being produced directly from specially prepared active yeasts.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2102.20.10, 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;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> <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 2102.10.00 MFN - 3% ad valorem		24-478
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	“LEVUCELL SB 20”
	<p>Based on the certificate of formula, Veterinary Drug and Product Declaration Form and Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, manufacturing process description and flow diagram, and product label submitted, subject article is a dried active yeast (<i>Saccharomyces cerevisiae boulardii</i> CNCM I-1079) in the form of a fine to granular, ivory to beige powder. Packed in 20-kg cardboard boxes with aluminium inner bags, subject article is to be added to feeds of swine and poultry at a rate of 50 to 100 grams per ton of feeds, to enhance digestion and animal productivity, to help in the restoration of beneficial intestinal flora, and to maintain the general well-being of monogastric animals.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the yeasts of this heading may be in the active or inactive state. Active yeasts generally provoke fermentation. They consist essentially of certain micro-organisms (almost exclusively of the genus <i>Saccharomyces</i>), which multiply during alcoholic fermentation. Yeasts may also be produced by partial or total prevention of fermentation, according to the aeration process.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2102.10.00, 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;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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 8419.81.20 MFN - Zero		24-480
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	“NIECO® FLAME BROILER, MODEL: FH93”
	<p>Based on the brochure and operation manual submitted, subject article is a commercial-type cooking equipment that uses natural gas or liquified petroleum gas (LPG), and operates at a pressure of 15 to 50 mbar. It is equipped with a touchscreen control panel that controls the broiler temperature, recipe selection, calibration, and other cooking features. It is capable of cooking approximately 110 burger patties per hour. Subject article is made of stainless steel and is to be imported with wheeled stand, patty holding unit (PHU) holder, and Incendalyst™ emission control device.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot-plates, warming cupboards, drying cabinets, etc.; deep-fat friers).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8419.81.20, with a Most Favoured Nation (MFN) rate of duty of zero.</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  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 3002.42.00 MFN - 3% ad valorem		24-490
		3	DATE ISSUED
			31 July 2024

4	DESCRIPTION OF GOOD
	“PROSYSTEM® RCE”
	<p>Based on the product brochure and labels, sample trade box layout, summary of product characteristics, and analytical documentation submitted, subject article is a two-component vaccine consisting of Prosystem® Rota (a stabilized, lyophilized, and modified live Rotavirus Serogroup A, serotypes G4 and G5) in a glass vial, and Prosystem® CE (an adjuvanted bacterin-toxoid diluent containing inactivated <i>Clostridium perfringens</i> Type C and <i>Escherichia coli</i>) in a 20-mL or 50-mL glass or polyethylene bottle. The Prosystem® Rota will be rehydrated by injecting 10 to 15 mL of Prosystem® CE followed by transferring the rehydrated vaccine to the Prosystem® CE bottle for further homogenization, forming 10 doses (20 mL) or 25 doses (50 mL) of vaccine. Packed in cardboard boxes containing each of the components, subject article is used for immunization (administered intramuscularly) of pregnant pigs before farrowing, to provide passive protection to suckling pigs from rotavirus diarrhea, anaerobic enterotoxemia, and colibacillosis.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The “recognised part of an antigen” is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3002.42.00, 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;">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 3302.10.10		24-494
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		31 July 2024

4	DESCRIPTION OF GOOD
	“FLAVOR 53350”
	<p>Based on the safety and technical data sheets, production process flowchart, certification on product use, ingredients listing, supplementary information, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a clear colourless liquid. It is composed of natural and nature-identical flavouring substances (composed of various odoriferous substances), ethanol, and water. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic 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, 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 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>

AOCG Memo No. 159-2024 p-13

2	TCC (AR) NO.
24-494	

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.



MASTER COPY

hnb

AOCG Memo No. 159-2024 p-14

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 3302.10.10		24-538
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			31 July 2024

4 DESCRIPTION OF GOOD

“FLAVOR 191949”

Based on the safety and technical data sheets, production process flowchart, certification on product use, ingredients listing, supplementary information, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a dark-brownish to dark-brown, turbid-opaque liquid with a rum, fruity, woody, and fermented flavour. It is composed of nature-identical flavouring substances, natural flavouring substances and flavouring preparations (composed of mixtures of odoriferous substances), propylene glycol, water, ethyl alcohol, glycerol, smoke flavourings, and artificial flavouring substances, among others. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
 Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 • Telefax No.: (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



CERTIFICATE NUMBER: SCP0003180

AOCG Memo No. 157-2024 p. 15

2	TCC (AR) NO.
24-538	

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

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

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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



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

RU-CRMD_Form 01
[One Issuance, use one form]

**CUSTOMS ISSUANCES NUMBERING, DISTRIBUTION, AND WEBSITE POSTING
REQUEST FORM**

ISSUANCE CODE <small>[To be filled-out by the CRMD staff]</small>	Date of the Issuance <small>[by RU, CRMD]</small>	Date Received <small>[by RU, CRMD]</small>	Subject/Summary/Title/Keywords <small>[To be filled-out by the Requesting Office]</small>
<i>Acc memo no. 160-2024</i>		<i>8-9-24</i>	<i>TCC/AR ISSUED ON AUG-2, 2024</i>

TO BE FILLED-OUT BY THE REQUESTING OFFICE	
Requested by: _____ Signature over Printed Name of Authorized Official	
_____ (Division / Group)	
For numbering and dissemination	Yes <input type="checkbox"/> No <input type="checkbox"/>
Recommended for uploading/posting on www.customs.gov.ph	<input checked="" type="checkbox"/> <input type="checkbox"/>
Remarks: _____	
Requesting for RETRIEVAL/REMOVAL	
In Case of Retrieval of hard copy and/or Removal from www.customs.gov.ph	
Requested by: _____ (Signature over Printed Name of Authorized Official)	
Remarks: _____	

FOR CRMD USE	
Received by: _____	Date: _____ Time: _____
Approved for posting by:	
GLADYS C. CABUGAWAN Chief, CRMD	<i>[Signature]</i> MARGARET G. MANALAYSAY Administrative Officer V
Date submitted for Posting: <i>aug. 09, 2024</i>	Time: <i>3:35pm</i>
Uploading/Posting Assigned to:	
EDRIC RAY A. CRUZ Administrative Aide VI	NICA V. PLACIO Administrative Aide VI
Posting Date: _____ Time: _____	
Posting Remarks: _____	





MASTER COPY


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 - 20% ad valorem ACFTA - 5% ad valorem* RCEP - 20% ad valorem*
24-491	"SOPHORA JAPONICA EXTRACT"	2932.99.00	MFN - 3% ad valorem ACFTA - 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

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



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.

Thank you.

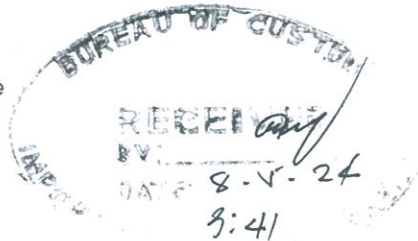
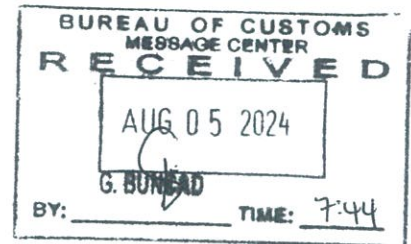
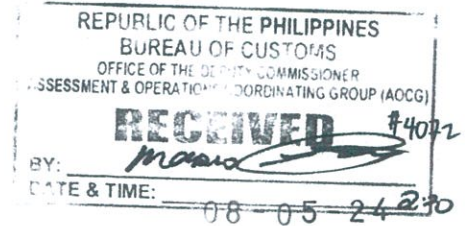
Very truly yours,

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

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

4	DESCRIPTION OF GOOD
	<p>“LEE KUM KEE MINCED GINGER”</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> 

5	REASONS FOR CLASSIFICATION
	<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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">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>

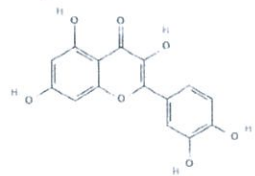
REPUBLIC OF THE PHILIPPINES

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 2932.99.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-491
		3	DATE ISSUED
			02 August 2024

4	DESCRIPTION OF GOOD
	“SOPHORA JAPONICA EXTRACT”
	<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>
	

5	REASONS FOR CLASSIFICATION
	<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;">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>