



MASTER COPY


AOCG Memo No. 161-2024

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 : 14 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 09 August 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-401	"FERRIC-III-PYROPHOSPHATE (20 kg)"	2835.39.90	MFN – 1% ad valorem
24-424	"SAMSUNG GALAXY TAB, MODEL NO.: SM-X216BZSEXTC"	8517.62.59	MFN- Zero AHKFTA – Zero*
24-469	"FLAVOR 129017"	3302.10.30	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).





MASTER COPY

AOCG Memo No. 161-2024 p.2

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-472	"DEHYDRATED PAPAYA DICE 7-9 mm (5 kg)"	0813.40.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
24-481	"WOW PASTA INSTANT SPAGHETTI WITH PASTA SAUCE AND SAUSAGE TOPPING"	1902.11.00	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-483	"SAMSUNG INDUCTION HOB, MODEL NO.: NZ64B5066FK"	8516.60.90	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-484	"SAMSUNG 60CM INDUCTION HOB, MODEL NO.: NZ63B4026AK"	8516.60.90	MFN – 7% ad valorem ACFTA – Zero* RCEP – Zero*
24-487	"WOW PASTA INSTANT PASTA WITH CARBONARA SAUCE"	1902.11.00	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-488	"LESLIE'S® CHEEZY-O"	1905.90.80	Export Duty - Zero
24-489	"LESLIE'S® BAKED CHEEZY PUFFS CHEDDAR CHEESE"	1905.90.80	Export Duty - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			





AOCG Memo No. 161-2024 p.3

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-495	"SAMSUNG 90CM CHIMNEY HOOD, MODEL NO.: NK36C5070US"	8414.60.19	MFN – 7% ad valorem
24-511	"SAMSUNG 60CM TELESCOPIC HOOD, MODEL NO.: NK24M1030IS/UR"	8414.60.19	MFN – 7% ad valorem
24-513	"FROZEN BEEF BODY FAT (ABP)"	1502.90.10	MFN – 3% ad valorem
24-530	"ACESULFAME-K (25 kg)"	2934.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-541	"LESLIE'S® WILD WILLY'S PORK CHICHARON TRADITIONAL SALTED"	1602.49.91	Export Duty - Zero
24-548	"FLAVOR 22180"	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



AOCG Memo No. 161-2024 p.4



MASTER COPY *ms*

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-077

09 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 16 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-401, 24-424, 24-469, 24-472, 24-481, 24-483, 24-484, 24-487, 24-488, 24-489, 24-495, 24-511, 24-513, 24-530, 24-541, and 24-548, issued by this Commission on 09 August 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

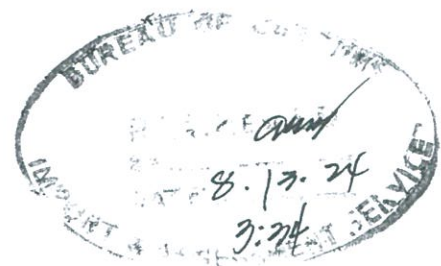
Very truly yours,

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





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 2835.39.90 MFN - 1% ad valorem		24-401
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD
	“FERRIC-III-PYROPHOSPHATE (20 kg)”
	Based on the product specifications, product data sheet, certificate of analysis, and manufacturing process flowchart submitted, subject article is pure ferric pyrophosphate in the form of a yellowish powder. Packed in 20-kg bags, subject article is used in the manufacture of products for infant nutrition.

5	REASONS FOR CLASSIFICATION
	<p>Heading 28.35 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, polyphosphates, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading includes metal phosphates and polyphosphates derived from the acids of heading 28.09, i.e., pyrophosphates (diphosphates), metal salts of pyrophosphoric acid (H₄P₂O₇).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2835.39.90, 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><i>MariLou P. Mendoza</i> <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>



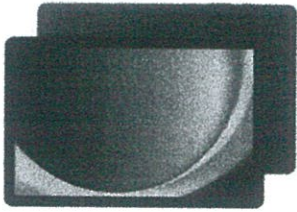
REPUBLIC OF THE PHILIPPINES

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 8517.62.59 MFN - Zero AHKFTA - Zero		24-424
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD										
	“SAMSUNG GALAXY TAB, MODEL NO.: SM-X216BZSEXTC”										
	<p>Based on the technical specifications submitted, subject article is a multi-function tablet device consisting of an 11-inch touchscreen display with an octa-core central processing unit (CPU), Android operating system (OS), 8 GB random access memory (RAM), 128 GB internal storage memory, built-in cameras, Bluetooth® connectivity, Universal Serial Bus (USB) port, sensors, speaker, and Subscriber Identity Module (SIM) slot. It can be connected and synchronized to a personal computer using the “Smart Switch” application and can send and receive messages and calls via cellular network. Subject article has the following specifications.</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Display resolution</td> <td>1920 x 1200 Widescreen Ultra Extended Graphics Array (WUXGA)</td> </tr> <tr> <td>External Storage Support</td> <td>MicroSD (Up to 1TB)</td> </tr> <tr> <td>Battery (mAh)</td> <td>7040</td> </tr> <tr> <td>Dimension (HxWxD) (mm)</td> <td>168.7 x 257.1 x 6.9</td> </tr> <tr> <td>Weight (g)</td> <td>491</td> </tr> </table> 	Display resolution	1920 x 1200 Widescreen Ultra Extended Graphics Array (WUXGA)	External Storage Support	MicroSD (Up to 1TB)	Battery (mAh)	7040	Dimension (HxWxD) (mm)	168.7 x 257.1 x 6.9	Weight (g)	491
Display resolution	1920 x 1200 Widescreen Ultra Extended Graphics Array (WUXGA)										
External Storage Support	MicroSD (Up to 1TB)										
Battery (mAh)	7040										
Dimension (HxWxD) (mm)	168.7 x 257.1 x 6.9										
Weight (g)	491										

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Hongkong, China Free Trade Agreement (AHKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AHK”.</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.

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA

Chairperson



MASTER COPY

AOCG Memo No. 161-2024 p-7

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 3302.10.30</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-469</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">09 August 2024</p>
--	--

<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“FLAVOR 129017”</p> <p>Based on the ingredients list, technical and safety data sheets, production process flowchart, certification on the product use, 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 nature-identical flavour (<i>i.e.</i>, lactones and phenol), water, and propylene glycol, among others. Packed in 25-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>

<p>5 REASONS FOR CLASSIFICATION</p> <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 3302.10.30, 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.
24-469	

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)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 0813.40.90</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - 7% ad valorem RCEP - Zero</p>	<p>2 TCC (AR) NO. 24-472</p> <p>3 DATE ISSUED 09 August 2024</p>
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DEHYDRATED PAPAYA DICE 7-9 mm (5 kg)”</p> <p>Based on the product specifications, certificate of analysis, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article consists of dehydrated, diced papaya in natural yellow-red colour. The papaya has undergone peeling and trimming, cutting, soaking in solution, boiling, taste adjustment, and drying, among others. Packed in 5-kg polyethylene bags, subject article is used as a raw material in the manufacture of fitness and fruit cereals.</p>	
<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 3 to Chapter 8 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes: a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate), (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.</p> <p>Heading 08.13 of the AHTN 2022 covers, among others, fruit, dried, other than that of headings 08.01 to 08.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes dried fruits which when fresh are classified in headings 08.07 to 08.10. They are prepared either by direct drying in the sun or by industrial processes (e.g., tunnel-drying).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0813.40.90, 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:</p>	

2	TCC (AR) NO.
	24-472

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)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	7	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 1902.11.00		24-481
	MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD
	<p>“WOW PASTA INSTANT SPAGHETTI WITH PASTA SAUCE AND SAUSAGE TOPPING”</p> <p>Based on the product description, ingredients list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a pasta and sauce set consisting of spaghetti pasta, Bolognese-flavoured seasoning paste, cheese-flavoured seasoning powder, and texturized vegetable protein topping. The pasta is made from semolina, wheat flour, salt, emulsifier, egg powder, acidity regulator, stabilizers, and synthetic food colouring, and is produced by pressing the dough sheets, followed by slitting, cutting, and drying. Packed in 86-g cellophane packs containing the dried pasta and separately packed seasonings and toppings, subject article is prepared by cooking the pasta in boiling water, draining, then mixing with the prepared seasonings and toppings.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle. The pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.</p>

2	TCC (AR) NO.
	24-481

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	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
mb

AOCG Memo No. 161-2024 p-13

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 8516.60.90 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		24-483
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD										
	“SAMSUNG INDUCTION HOB, MODEL NO.: NZ64B5066FK”										
	<p>Based on the technical specifications and user manual submitted, subject article is a smart, domestic-type, electric induction cooker with a touch control, light-emitting diode (LED) display and cut-edge cooktop frame. It features a child safety lock, kitchen timer, pause/resume function, high temperature limit function, residual heat indicator, safety shutoff, small utensil and auto pan detection, and sound and power on/off functions. Through its built-in WiFi module, subject article can also be controlled and monitored from smartphones, mobile devices, and automatic data processing machines using the Samsung™ SmartThings software application. Its other specifications are:</p> <table border="1" style="width: 100%;"> <tr> <td>Number of Burners</td> <td style="text-align: center;">4</td> </tr> <tr> <td>Total Power (kW)</td> <td style="text-align: center;">7.4</td> </tr> <tr> <td>Electrical Requirements (V / Hz)</td> <td style="text-align: center;">220-240 / 50-60</td> </tr> <tr> <td>Net Dimension (W x H x D) (mm)</td> <td style="text-align: center;">590 x 48 x 520</td> </tr> <tr> <td>Gross Weight (kg)</td> <td style="text-align: center;">12.6</td> </tr> </table>	Number of Burners	4	Total Power (kW)	7.4	Electrical Requirements (V / Hz)	220-240 / 50-60	Net Dimension (W x H x D) (mm)	590 x 48 x 520	Gross Weight (kg)	12.6
Number of Burners	4										
Total Power (kW)	7.4										
Electrical Requirements (V / Hz)	220-240 / 50-60										
Net Dimension (W x H x D) (mm)	590 x 48 x 520										
Gross Weight (kg)	12.6										

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8516.60.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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>

FOR THE COMMISSION

Francis P. Mendoza
Digitally signed



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 8516.60.90 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero		24-484
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD										
	<p>“SAMSUNG 60CM INDUCTION HOB, MODEL NO.: NZ63B4026AK”</p> <p>Based on the technical specifications and user manual submitted, subject article is a smart, domestic-type, electric induction cooker with a touch-control, light-emitting diode (LED) display and metal cooktop frame. It features a child safety lock, kitchen timer, pause/resume function, high temperature limit function, residual heat indicator, safety shutoff, auto pan detection, and sound and power on/off functions. Through its built-in WiFi module, subject article can be controlled and monitored from smartphones, mobile devices, and automatic data processing machines using the Samsung™ SmartThings software application. Its other specifications are:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Number of Burners</td> <td style="text-align: center;">3</td> </tr> <tr> <td>Total Power (kW)</td> <td style="text-align: center;">3.4</td> </tr> <tr> <td>Electrical Requirements (V / Hz)</td> <td style="text-align: center;">220-240 / 50-60</td> </tr> <tr> <td>Net Dimension (W x H x D) (mm)</td> <td style="text-align: center;">690 x 108 x 645</td> </tr> <tr> <td>Gross Weight (kg)</td> <td style="text-align: center;">12.6</td> </tr> </table>	Number of Burners	3	Total Power (kW)	3.4	Electrical Requirements (V / Hz)	220-240 / 50-60	Net Dimension (W x H x D) (mm)	690 x 108 x 645	Gross Weight (kg)	12.6
Number of Burners	3										
Total Power (kW)	3.4										
Electrical Requirements (V / Hz)	220-240 / 50-60										
Net Dimension (W x H x D) (mm)	690 x 108 x 645										
Gross Weight (kg)	12.6										

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8516.60.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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>

FOR THE COMMISSION

Frank P. Garcia
Digitally signed




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 1902.11.00</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	2	TCC (AR) NO.
		24-487
	3	DATE ISSUED
	09 August 2024	

4	<p>DESCRIPTION OF GOOD</p> <p style="text-align: center;">“WOW PASTA INSTANT PASTA WITH CARBONARA SAUCE”</p> <p>Based on the product description, ingredients list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a pasta and sauce set consisting of spaghetti pasta, seasoning paste, seasoning powder, and crispy bacon style topping. The pasta is made from semolina, wheat flour, salt, emulsifier, egg powder, citric acid, stabilizer, and food colouring, and is produced by pressing the dough sheets, followed by slitting, cutting, and drying. Packed in 88-g cellophane packs containing the dried pasta and separately packed seasonings and toppings, subject article is prepared by cooking the pasta in boiling water, draining, then mixing with the prepared seasonings and toppings.</p> <div style="text-align: right;">  </div>
----------	--

5	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle. The pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.</p>
----------	---

2	TCC (AR) NO.
	24-487

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	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 1905.90.80 Export Duty - Zero	2	TCC (AR) NO.
				24-488
			3	DATE ISSUED
				09 August 2024

4 DESCRIPTION OF GOOD

"LESLIE'S® CHEEZY-O"

Based on the finished goods specification, product label, and photograph of the product submitted, subject article consists of puffed, ring-like, cheese-flavoured chips with soft to medium crunch and cheesy, creamy, and buttery sweet taste. It is made from baked, extruded mixture of corn meal, vegetable oil, cheese powder, sugar, milk powder, iodized salt, and vitamin premix. Subject article is packed in 60-g foil pouches.



5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.80.

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 1905.90.80 Export Duty - Zero		24-489
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD
	“LESLIE’S® BAKED CHEEZY PUFFS CHEDDAR CHEESE”
	<p>Based on the product label, finished goods specifications, and photograph of the product submitted, subject article consists of puffed, slightly curled, elongated, cheddar cheese-flavoured chips with cheesy, creamy/milky, butter-like flavor and a slightly salty aftertaste. It is made from a baked, extruded mixture of corn meal, vegetable oil, cheese powder, buttermilk, iodized salt, monosodium glutamate, sugar, garlic powder, onion powder, vitamin premix, and colorant. Subject article is packed in 55-g foil pouches.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.80.</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><i>Marilou P. Mendoza</i> <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)

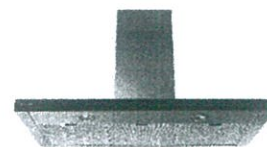
1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8414.60.19 MFN - 7% ad valorem		24-495
		3	DATE ISSUED
			09 August 2024

4 DESCRIPTION OF GOOD

“SAMSUNG 90CM CHIMNEY HOOD, MODEL NO.: NK36C5070US”

Based on the technical specifications submitted, subject article is a wall-mounted ventilation hood consisting of a fan, a fan motor, light-emitting diode (LED) lamps, and a washable aluminium filter. It is to be installed above a stove/cooker and is used to capture smoke, heat, and steam from the air through evacuation/recirculation of air and filtration. Subject article has the following specifications:

Hood Width (cm)	90
Maximum Extraction Rate (m³/h)	531
Power Source (V, Hz)	220~240, 50/60
Total Power (W)	265
Dimension (W x H x D) (mm)	900 x 620~1,145 x 455
Gross Weight (kg)	18.1



5 REASONS FOR CLASSIFICATION

Heading 84.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers machines and appliances, hand-operated or power driven, for the compression of air or other gases, or for creating a vacuum, and also machines for circulating air or other gases. This group includes cooker hoods incorporating a fan, for use in the home or in restaurants, canteens, hospitals, etc., as well as laboratory hoods and industrial hoods incorporating a fan.

In view thereof, subject article is classified under AHTN 2022 subheading 8414.60.19, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Maile P. Mendoza
Digitally signed

MARILOU P. MENDOZA

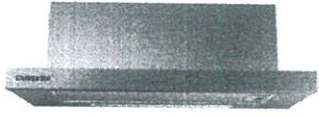



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 8414.60.19 MFN - 7% ad valorem		24-511
		3	DATE ISSUED
			09 August 2024

4	DESCRIPTION OF GOOD								
	“SAMSUNG 60CM TELESCOPIC HOOD, MODEL NO.: NK24M1030IS/UR”								
	<p>Based on the sales guide and technical specifications submitted, subject article is a wall-mounted telescopic-type kitchen ventilation hood consisting of a fan, a fan motor, light-emitting diode (LED) lamps, and a washable aluminium filter. It is to be installed above a stove/cooker and is used to capture smoke, heat, and steam from the air through evacuation/recirculation of air and filtration. Subject article has the following specifications:</p>								
	<table border="1" style="width: 60%;"> <tr> <td>Hood Width (cm)</td> <td>59.8</td> </tr> <tr> <td>Maximum Extraction Rate (m³/h)</td> <td>392</td> </tr> <tr> <td>Dimension (W x H x D) (mm)</td> <td>598 x 180 x 301</td> </tr> <tr> <td>Gross Weight (kg)</td> <td>8.0</td> </tr> </table>	Hood Width (cm)	59.8	Maximum Extraction Rate (m³/h)	392	Dimension (W x H x D) (mm)	598 x 180 x 301	Gross Weight (kg)	8.0
Hood Width (cm)	59.8								
Maximum Extraction Rate (m³/h)	392								
Dimension (W x H x D) (mm)	598 x 180 x 301								
Gross Weight (kg)	8.0								
									

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers machines and appliances, hand-operated or power driven, for the compression of air or other gases, or for creating a vacuum, and also machines for circulating air or other gases. This group includes cooker hoods incorporating a fan, for use in the home or in restaurants, canteens, hospitals, etc., as well as laboratory hoods and industrial hoods incorporating a fan.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8414.60.19, with a Most Favoured Nation (MFN) rate of duty of 7% 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>




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 1502.90.10 MFN - 3% ad valorem	2 TCC (AR) NO. 24-513
	3 DATE ISSUED 09 August 2024

4 DESCRIPTION OF GOOD <p style="text-align: center;">“FROZEN BEEF BODY FAT (ABP)”</p> <p>Based on the product quality attribute sheet, test report, and confirmation of product name and use submitted, subject article is frozen, raw, excess fat removed from beef cuts. It contains small amounts of red meat and is free from faecal contamination, bone dust, bruising, metal, and traces of rail grease. Packed in 25-kg wax boxes, subject article is used as a raw material in the manufacture of beef patties.</p> 
--

5 REASONS FOR CLASSIFICATION
<p>Heading 15.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fats of bovine animals, sheep or goats, other than those of heading 15.03. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the fat surrounding the viscera and muscles of bovine animals, sheep or goats, that from bovine animals being the most important. This fat may be raw (fresh, chilled or frozen), salted, in brine, dried, smoked or in the form of rendered fat (tallow).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1502.90.10, 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>

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

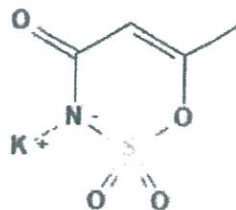
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2934.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-530
		3	DATE ISSUED
			09 August 2024

4 DESCRIPTION OF GOOD

“ACESULFAME-K (25 kg)”

Based on the certificate of analysis, product data sheet, manufacturing process flowchart, specification sheet, and packing list submitted, subject article is pure acesulfame-K (C₄H₄KNO₄S), a potassium salt of 6-methyl-1,2,3-oxathiazine-4(3H)-one-2,2-dioxide. It is in the form of an odourless, free-flowing white crystalline powder with an intensely sweet taste. Packed in 25-kg fiber drums, subject article is used as a non-nutritive sweetener for powdered beverages. It has the following chemical structure:



5 REASONS FOR CLASSIFICATION

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.

Heading 29.34 of the AHTN 2022 covers, among others, other heterocyclic compounds.

In view thereof, subject article is classified under AHTN 2022 subheading 2934.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed
Francis P. Mendoza





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 1602.49.91 Export Duty - Zero	2 TCC (AR) NO. 24-541
	3 DATE ISSUED 09 August 2024

4 DESCRIPTION OF GOOD “LESLIE’S® WILD WILLY’S PORK CHICHARON TRADITIONAL SALTED” <p>Based on the finished goods specifications, manufacturing process flowchart, product label, and photograph of the product submitted, subject article consists of salted pork chicharrones, in the form of beige to very light brown rectangular/irregular shapes, with a meaty odour and taste, and medium to hard crunch texture. It is produced by frying pork rinds in vegetable oil, followed by seasoning with iodized salt and monosodium glutamate, and packing. Subject article is packed in 90-g airtight sealed film/foil pouches.</p>	
---	--

5 REASONS FOR CLASSIFICATION <p>Heading 16.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other prepared or preserved meat, meat offal, blood or insects. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all prepared or preserved meat, meat offal, blood or insects of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03). The heading covers, among others, meat or meat offal which has been boiled (other than by scalding or similar treatment), steamed, grilled, fried, roasted or otherwise cooked.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1602.49.91.</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>
--	--



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		24-548
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		09 August 2024

4 DESCRIPTION OF GOOD

“FLAVOR 22180”

Based on the technical and safety data sheets, production process flowchart, certifications on product use, flavour-dependent dosages, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a colourless to amber-yellow clear liquid. It is composed of ethyl alcohol, methyl cyclopentenolone, dimethylhydroxy furanone, and acetic acid. Packed in 25-kg (net weight) jerry cans, 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:



2	TCC (AR) NO.
24-548	

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.