



AOCG Memo No. 167-2024

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 : 29 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 21 August 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-426	"SAMSUNG GALAXY WATCH, MODEL: SM-R960NZKAASA"	8517.62.59	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-438	"TETRANYL AT-7590"	3402.90.99	MFN – 5% ad valorem
24-448	"SAMSUNG GALAXY FIT, MODEL: SM-R390NZAASA"	8517.62.59	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-493	"FLAVOR LOVAGE (20 kg)"	3302.10.30	MFN – 1% ad valorem

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





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REPUBLIC OF THE PHILIPPINES
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-533	"SULTANA PASTEURISED (12 kg)"	0806.20.00	MFN – 3% ad valorem
24-563	"NATURE'S BOUNTY® GLUCOSAMINE CHONDROITIN COMPLEX (550 mg)"	2106.90.72	MFN – 7% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-079

21 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 copy of six Advance Ruling on Tariff Classification, with TCC (AR) Nos. 24-426, 24-438, 24-448, 24-493, 24-533, and 24-563 issued by this Commission on 21 August 2024. These Advance Ruling 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




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		24-426
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			21 August 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“SAMSUNG GALAXY WATCH, MODEL: SM-R960NZKAASA”</p> <p>Based on the brochure and technical specifications submitted, subject article is a wearable battery-operated device, designed to be worn on the wrist, and capable of receiving and transmitting data. It features a 1.5-inch (37.3 mm) touch-sensitive, active-matrix organic light-emitting diode (AMOLED) display, 2 GB memory, 16 GB storage, 425 mAh battery, dedicated operating system, and sensors (e.g., gyro-sensor, optical heart rate sensor, bioelectrical impedance analysis sensor, and accelerometer). Once paired to a host device via Bluetooth® or through WiFi, subject article is capable of performing a variety of functions including displaying time and date information, viewing incoming calls, sending pre-defined replies on behalf of the host device, operating music player functions of the host device, and providing location- or map-related information.</p> <div style="text-align: right;">  </div>

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 the heading covers, among others, other communication apparatus. 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 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.
24-426	

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3402.90.99 MFN - 5% ad valorem		24-438
		3	DATE ISSUED
			21 August 2024

4	DESCRIPTION OF GOOD
	"TETRANYL AT-7590"
	<p>Based on the product data sheet, safety data sheet, technical data sheet, packaging specifications, and supplemental information submitted, subject article is a cationic surface-active preparation in the form of a brown paste. It consists of dihydrogenated tallowylethyl hydroxyethylmonium methosulfate, ditallowylethyl hydroxyethylmonium methosulfate, isopropyl alcohol (solvent), and butylated hydroxytoluene (BHT) (antioxidant). Packed in 210-liter drums, subject article is used in the formulation of fabric softeners to provide anti-static, rewetting, and softening effects.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations including surface-active preparations. These include solutions or dispersions of organic surface-active agents (other than soap) in an organic solvent (e.g., a solution of a sulphated fatty alcohol in cyclohexanol or in tetrahydronaphthalene). Surface-active preparations are used for their cleansing, wetting, emulsifying or dispersing properties in many industrial applications, for example as, wetting agents, emulsifying agents, fulling assistants and brightening agents, for the textile industry.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3402.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.62.59 MFN - Zero ACFTA - Zero RCEP - Zero		24-448
		3	DATE ISSUED
			21 August 2024

4	DESCRIPTION OF GOOD
	<p>“SAMSUNG GALAXY FIT, MODEL: SM-R390NZAASA”</p> <p>Based on the brochure and technical specifications submitted, subject article is a wearable battery-operated device, designed to be worn on the wrist, and capable of receiving and transmitting data. It features a 1.6-inch (40 mm) touch-sensitive, active-matrix organic light-emitting diode (AMOLED) display, 16 MB random-access memory (RAM), 256 MB internal memory, 208 mAh battery, dedicated operating system, gyro-sensor, optical heart rate sensor, and an accelerometer. Once paired to a host device via Bluetooth®, subject article is capable of performing a variety of functions including displaying time and date information, viewing incoming calls, sending pre-defined replies on behalf of the host device, and operating music player functions of the host device.</p>



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 the heading covers, among others, other communication apparatus. 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; 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> MARILOU P. MENDOZA Chairperson</p> <p>Note: <i>In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem		24-493
		3	DATE ISSUED
			21 August 2024

4 DESCRIPTION OF GOOD

“FLAVOR LOVAGE (20 kg)”

Based on the technical data sheet, ingredients list, production process flowchart, certificate of analysis, packing list, and supplementary information submitted, subject article is a flavouring preparation in the form of a white to pale beige powder with a lovage and pungent sensory profile. It is composed of nature-identical flavouring substances (contains benzaldehyde), flavouring preparations (contains celery seed oil), potato maltodextrin, acacia gum, and propylene glycol. Packed in 25-kg fibreboard boxes, subject article is used as a flavouring in the manufacture of sauces, seasonings and other food products.

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 of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

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.

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0806.20.00 MFN - 3% ad valorem		24-533
		3	DATE ISSUED
			21 August 2024

4	DESCRIPTION OF GOOD
	<p>“SULTANA PASTEURISED (12 kg)”</p> <p>Based on the specifications sheet, manufacturing process flowchart, certificate of conformance for end products, and packing list submitted, subject article consists of amber-brown sun-dried, Turkish sultanas made from seedless grapes of the <i>Vitis vinifera L.</i> variety. The dried grapes, which are dipped in a solution with olive oil before sun drying, are stemmed, washed, capstemmed, coated with vegetable oil to prevent the fruits from sticking together, and sized. Packed in 12-kg polyethylene-lined cardboard boxes, subject article is used as an ingredient in breakfast cereals.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 3 (b) 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, among others, 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 08.06 of the AHTN 2022 covers grapes, fresh or dried. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers dried grapes, the principal kinds being those known as “currants”, “sultanas”, “Izmir”, “Thompson” or the so-called “seedless” raisins (all of which are substantially without pips) and the large raisins with seeds, such as “Muscatel”, “Malaga”, “Denia”, “Damascus”, “Lexir” or “Gordo” raisins.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0806.20.00, 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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> Digitally signed</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>




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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem		24-563
		3	DATE ISSUED
			21 August 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“NATURE’S BOUNTY® GLUCOSAMINE CHONDROITIN COMPLEX (550 mg)”</p> <p>Based on the ingredients composition, product label, certificate of analysis, manufacturing process flowchart, and other technical information submitted, subject article is a food supplement in the form of a clear capsule with white to yellowish-brown powder fill. It is composed of 550 mg glucosamine chondroitin complex [glucosamine hydrochloride, methylsulfonylmethane (MSM), and chondroitin sulfate], ascorbic acid, anti-caking agents, and manganese sulfate, among others. Packed in bottles containing 30 capsules, subject article is to be taken by adults at one capsule daily, preferably with meals, to help support joint health.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>