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AOCG Memo No. 173-2024

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 :** 06 September 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 30 August 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-446	"ASUS® PROART DISPLAY, MODEL NO.: PA32UCR-K"	8528.52.00	MFN - Zero
24-509	"NOVIBAC® FELINE 1-HCP+FELV"	3002.42.00	MFN – 3% ad valorem
24-516	"DSF PAD"	4016.99.70	MFN – 5% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
24-517	"BROF JOINT TYPE Nx"	4016.99.99	MFN – 5% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
24-535	"SUN-TORQUE BOLT, MODEL: S10T (M22)"	7318.15.90	MFN – 10% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – 7% ad valorem*

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



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AOCG Memo No. 173-2024 p-2

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-540	"NS PANEL BRIDGE™"	7308.10.10	MFN – 3% ad valorem PJEPA – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-554	"CERETAN® MX 9320"	3404.90.90	MFN – 1% ad valorem
24-568	"PURINA® FANCY FEAST® PETITE DELIGHTS WITH GRILLED TURKEY"	2309.10.10	MFN – 5% 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**



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-082

30 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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-446, 24-509, 24-516, 24-517, 24-535, 24-540, 24-554, and 24-568, issued by this Commission on 30 August 2024. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: *As stated*


cc: *The Secretary*  
*Department of Finance*  
*Manila*




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 8528.52.00 MFN - Zero	2	TCC (AR) NO.
				24-446
			3	DATE ISSUED
				30 August 2024

4	DESCRIPTION OF GOOD														
	<p align="center"><b>“ASUS® PROART DISPLAY, MODEL NO.: PA32UCR-K”</b></p> <p>Based on the brochure and user guide submitted, subject article is a liquid crystal display (LCD) monitor. Capable of connecting to and designed for use with an automatic data processing machine, subject article comes with a stand and has the following specifications:</p> <table border="1"> <tr> <td>Screen Size (inch)</td> <td>32</td> </tr> <tr> <td>Resolution</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Viewing Angle (H/V)</td> <td>178° / 178°</td> </tr> <tr> <td>Power Supply</td> <td>100 – 240 V, 50/60 Hz</td> </tr> <tr> <td>Dimension (with stand) (WxHxD) (mm)</td> <td>726.88 x 604.15 ~ 474.15 x 245</td> </tr> <tr> <td>Weight (with stand) (kg)</td> <td>12.3</td> </tr> <tr> <td>Connectivity</td> <td>Universal Serial Bus (USB)-C; DisplayPort 1.2; High-Definition Multimedia Interface (HDMI) Version 2; USB 3.2; and earphone jack</td> </tr> </table> 	Screen Size (inch)	32	Resolution	3,840 x 2,160	Viewing Angle (H/V)	178° / 178°	Power Supply	100 – 240 V, 50/60 Hz	Dimension (with stand) (WxHxD) (mm)	726.88 x 604.15 ~ 474.15 x 245	Weight (with stand) (kg)	12.3	Connectivity	Universal Serial Bus (USB)-C; DisplayPort 1.2; High-Definition Multimedia Interface (HDMI) Version 2; USB 3.2; and earphone jack
Screen Size (inch)	32														
Resolution	3,840 x 2,160														
Viewing Angle (H/V)	178° / 178°														
Power Supply	100 – 240 V, 50/60 Hz														
Dimension (with stand) (WxHxD) (mm)	726.88 x 604.15 ~ 474.15 x 245														
Weight (with stand) (kg)	12.3														
Connectivity	Universal Serial Bus (USB)-C; DisplayPort 1.2; High-Definition Multimedia Interface (HDMI) Version 2; USB 3.2; and earphone jack														

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they have a display pitch size (usually smaller than 0.3 mm) suitable for close proximity viewing.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00, with a Most Favoured Nation (MFN) rate of duty of zero.</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 align="right">FOR THE COMMISSION <i>Digitally signed</i>  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3002.42.00 MFN - 3% ad valorem		24-509
		<b>3</b>	<b>DATE ISSUED</b>
			30 August 2024

**4 DESCRIPTION OF GOOD**

**“NOBIVAC® FELINE 1-HCP+FELV”**

Based on the brochure, product labels, summary of product characteristics, analytical documentation, and photograph of the product submitted, subject article is a combination of Feline Rhinotracheitis-Calici-Panleukopenia vaccine (HCP), a freeze-dried modified live virus in the form of a lyophilized cake, and a Feline Leukemia Virus vaccine (FeLV), a liquid-killed virus that acts as a diluent. A single dose (1 mL) of vaccine is prepared by transferring one vial of the FeLV vaccine to a vial of HCP vaccine, followed by homogenization through shaking. Packed in boxes containing 25 vials of each component (a total of 50 vials) arranged in a plastic tray, two doses of subject article are administered via subcutaneous or intramuscular injection to healthy cats nine weeks of age or older, with an interval of three to four weeks, for immunization against feline rhinotracheitis, calici, panleukopenia, and leukemia viruses.

**5 REASONS FOR CLASSIFICATION**

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.

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.

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 4016.99.70</b> <b>MFN - 5% ad valorem</b> <b>PJEPA - Zero</b> <b>AJEPA - Zero</b> <b>RCEP - Zero</b>		<b>24-516</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>30 August 2024</b>

**4 DESCRIPTION OF GOOD**

**“DSF PAD”**

Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a pad-type rubber bearing designed for bridges. It is produced by integral vulcanization molding of the elastic chloroprene rubber (CR), the upper and lower coating rubber, and layers of internal steel plates (covered with rubber to prevent corrosion). Suitable for skewed and curved bridges, subject article is used to counteract vertical forces, contractions, expansions, rotations, and displacement of bridge elements. It has dimensions (L x W x D) of 370 mm x 270~320 mm x 71~95 mm.



**5 REASONS FOR CLASSIFICATION**

Heading 40.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.

In view thereof, subject article is classified under AHTN 2022 subheading 4016.99.70, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “JP”; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form “AJ”; 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  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 4016.99.99</b> <b>MFN - 5% ad valorem</b> <b>PJEPA - Zero</b> <b>AJEPA - Zero</b> <b>RCEP - Zero</b>		<b>24-517</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>30 August 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BROF JOINT TYPE Nx”</b>
	<p>Based on the brochure, technical specifications, material composition, and photographs of the product submitted, subject article is a flexible rubber joint, primarily made of chloroprene rubber (CR), designed for bridges, roadways, and sidewalks. It is fitted with steel retention hardware, button bolts with holes, and reinforcing steel bars along each side. Having a manufactured length of up to 4,500 mm, subject article separates the bridge/sidewalk/roadway from other structures, providing a buffer that accommodates movement and minimizes potential damage (i.e., prevents stress transfer, controls cracking, and ensures the longevity of concrete structures). It also prevents water and debris infiltration, and minimizes issues like spalling, pumping, and faulting in roadways and sidewalks.</p>




<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 40.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.

In view thereof, subject article is classified under AHTN 2022 subheading 4016.99.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “JP”; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form “AJ”; 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.

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**MARILOU P. MENDOZA**  
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.15.90 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - 7% ad valorem		24-535
		<b>3</b>	<b>DATE ISSUED</b>
			30 August 2024

**4 DESCRIPTION OF GOOD**

**“SUN-TORQUE BOLT, MODEL: S10T (M22)”**

Based on the brochure and photograph of the product submitted, subject article is a high-tension steel bolt presented with a hexagonal nut and plain washer. The bolt head is domed and is not designed to be driven, while the body consists of the shank, thread, and bolt tip. The completion of the bolt fastening is confirmed by the shearing-off of the notched end of the bolt. Designed to be used in structural steelwork connections, subject article has the following specifications:

	Bolt	Nut	Washer
<b>Grade</b>	S10T	F10	F35
<b>Inside Diameter</b>	-	22 mm	23 - 23.8 mm
<b>Outside Diameter</b>	21.6 - 22.8 mm	-	43 - 44 mm
<b>Length / Thickness</b>	50 - 140 mm	21.6 - 22.4 mm	5.3 - 6.7 mm

**5 REASONS FOR CLASSIFICATION**

Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded. Nuts are metal pieces designed to hold the corresponding bolts in place. Washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split (e.g., Grower's spring washers), curved, cone shaped, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 7318.15.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “JP”; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form “AJ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, 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*  
  
**MARILOU P. MENDOZA**  
 Chairperson

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7308.10.10</b>		<b>24-540</b>
	<b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - Zero</b> <b>AKFTA - Zero</b>		
	<b>PJEPa - Zero</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>30 August 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NS PANEL BRIDGE™”</b>
	<p>Based on the brochure, technical drawing, and technical specifications submitted, subject article is a pre-engineered steel bridge consisting mainly of the prefabricated main panels (composed of steel I-beam girders, steel I-sections, steel plates, and steel bulb plates) and the intermediate panels (composed of steel I-sections, steel plates, and steel bulb plates). These are assembled onsite and joined by bolts using web and flanged splice plates. After assembly of the steel components, the placement/construction of reinforced concrete deck slab follows, without the need for formworks and scaffolding. Subject article is designed to reduce the dead load of bridges and for their rapid and simple construction.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7308.10.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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.
24-540	

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

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

FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**  
 Chairperson

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	AHTN 3404.90.90 MFN - 1% ad valorem	2	TCC (AR) NO.
				24-554
			3	DATE ISSUED
				30 August 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>“CERETAN® MX 9320”</b></p> <p>Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax in the form of a fine white powder. It has minimum and maximum drop points of 106°C and 116°C, respectively, and a viscosity of 57.3 cP. Packed in 20-kg bags, subject article is used as an additive in the manufacture of printing inks, paints, coatings, and masterbatch to improve scratch and abrasion resistance and impart anti-blocking and dispersing properties.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 5 (a) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression “artificial waxes and prepared waxes” applies only to chemically produced organic products of a waxy character, whether or not water-soluble.</p> <p>Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as “synthetic waxes”) and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include polyalkylene waxes (e.g., polyethylene wax). They are used in packaging materials, textile lubricants, polishes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, 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 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;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2309.10.10</b>		<b>24-568</b>
	<b>MFN - 5% ad valorem</b> <b>AANZFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AIFTA - Zero</b> <b>AKFTA - Zero</b>		<b>30 August 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“PURINA® FANCY FEAST® PETITE DELIGHTS WITH GRILLED TURKEY”</b></p> <p>Based on the formula certificate, manufacturing process flow diagram, product specifications, product label declaration, and photograph of the product submitted, subject article is a gourmet wet cat food. It is made from chicken frame, wheat gluten, beef liver, poultry meal, amino acids, minerals and vitamins, turkey, thickeners, sugars, poultry oil, and non-artificial colours. Packed in 50-g pouches, subject article is to be fed to adult cats at 1.5 pouches per day per kilogram of bodyweight, to provide complete and balanced nutrition.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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	<b>TCC (AR) NO.</b>
24-568	

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

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

FOR THE COMMISSION

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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