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AOCG Memo No. 180-2024

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 :** 10 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 06 September 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-504	"FAW BESTUNE XIAOMA CA7000BEVB BEV (BATTERY ELECTRIC VEHICLE)"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem*
24-521	"ALPHASOY™ GOLD POWDER"	2309.90.20	MFN - Zero
24-523	"RNT BIOZYME™"	3507.90.00	MFN – 3% ad valorem
24-545	"MOCAFE JAVA CHIP – ICE BLENDED FRAPPE MIX"	1806.90.90	MFN – 7% ad valorem
24-561	"GART-P SERIES CENTRIFUGAL CHILLER"	8418.69.41	MFN – Zero ACFTA – Zero* RCEP – Zero*
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			



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AOCG Memo No. 180-2024 p-2

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-562	"GART-P.I. SERIES CENTRIFUGAL CHILLER"	8418.69.41	MFN – Zero ACFTA – Zero* RCEP – Zero*
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-085

06 September 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-504, 24-521, 24-523, 24-545, 24-561, and 24-562, issued by this Commission on 06 September 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)

<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 8703.80.98</b> <b>MFN - Zero</b> <b>ACFTA - 30% ad valorem</b> <b>RCEP - 30% ad valorem</b>		<b>24-504</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>06 September 2024</b>

**4 DESCRIPTION OF GOOD**

**“FAW BESTUNE XIAOMA CA7000BEVB BEV (BATTERY ELECTRIC VEHICLE)”**

Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), rear-wheel drive (RWD) hatchback vehicle. It uses a permanent magnet synchronous motor as the sole means of propulsion. Available in medium and high configurations, subject article has the following specifications:

<b>Battery Type / Energy (kWh)</b>	Lithium iron phosphate / 13.9
<b>Maximum Motor Power (kW)</b>	20
<b>Maximum Motor Torque (N·m)</b>	85
<b>Overall Dimension (LxWxH) (mm)</b>	3,000 x 1,510 x 1,630
<b>Seating Capacity</b>	4 persons



**5 REASONS FOR CLASSIFICATION**

Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.

In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		24-521
		<b>3</b>	<b>DATE ISSUED</b>
			06 September 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>“ALPHASOY™ GOLD POWDER”</b></p> <p>Based on the formulation data, technical data sheet, product quality specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is a complementary feed composed of co-processed soy proteins and hydrolysed yeast. It contains, at a minimum, 52% crude protein, and is in the form of a light-coloured powder with a neutral odour. Packed in 20-kg bags, 500-kg and 1,000-kg big bags, and in bulk packaging, subject article is added to piglet and poultry feeds at an inclusion rate of up to 15% of the feed, as an alternative functional protein source.</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 this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</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>AHTN 3507.90.00</b> <b>MFN - 3% ad valorem</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>24-523</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>06 September 2024</b>

**4** | **DESCRIPTION OF GOOD**

**"RNT BIOZYME™"**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, manufacturing process, and photograph of the packaging submitted, subject article is a bioactive enzyme blend in the form of a light brown powder. It is composed of amylase, cellulase, protease, xylanase, and beta-glucanase. Packed in 25-kg bags, subject article is added to feeds of swine, poultry, and aquaculture species at a rate of 200 to 500 g per ton of feeds, to enhance the digestibility and increase the nutritional value of cereal-based diets. It also improves the feed conversion efficiency and production performance of swine and poultry.

**5** | **REASONS FOR CLASSIFICATION**

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to according to, among others, their biological activity as amylases, lipases, proteases, etc. This heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of the enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.

In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, 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   AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>  AHTN 1806.90.90 MFN - 7% ad valorem	<b>2   TCC (AR) NO.</b> 24-545
	<b>3   DATE ISSUED</b> 06 September 2024

**4 | DESCRIPTION OF GOOD**

**“MOCAFE JAVA CHIP - ICE BLENDED FRAPPE MIX”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product composition, and specification information submitted, subject article is a beverage mix in the form of a brown water-soluble, free-flowing powder with a mocha aroma and flavour. It is composed of sugar, non-dairy creamer, corn syrup solids, alkalized cocoa powder (3%), dessert chunk, semi-sweet chocolate cookie drops (5%), low heat non-fat dry milk, industrial coffee powder, baker's salt, and espresso coffee F1 powder, among others. Used in making beverages, subject article is packed in cartons containing four pieces of 3-lb foil bags.

**5 | REASONS FOR CLASSIFICATION**

Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, 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  
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>
	AHTN 8418.69.41 MFN - Zero ACFTA - Zero RCEP - Zero		24-561
		<b>3</b>	<b>DATE ISSUED</b>
			06 September 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																					
	<b>"GART-P SERIES CENTRIFUGAL CHILLER"</b>																					
	<p>Based on the technical specifications submitted, subject articles are water-cooled centrifugal chillers for air conditioning systems. These are powered by hermetic centrifugal-type compressors that use HFC134a refrigerant with shell and tube heat exchangers. Subject articles are equipped with a starter panel and subcooler (optional) and have the following specifications:</p>																					
	<table border="1"> <thead> <tr> <th>Model Code</th> <th>Refrigerating Capacity (kW)</th> <th>No. of compressors</th> <th>Dimension (LxWxH) (mm)</th> </tr> </thead> <tbody> <tr> <td>GART-60P</td> <td>1,758 ~ 2,110</td> <td rowspan="5" style="text-align: center;">1</td> <td>4,400 x 2,400 x 2,500</td> </tr> <tr> <td>GART-80P</td> <td>2,110 ~ 3,165</td> <td>4,900 x 2,700 x 2,600</td> </tr> <tr> <td>GART-100P</td> <td>3,165 ~ 4,571</td> <td>5,000 x 2,900 x 2,800</td> </tr> <tr> <td>GART-150P</td> <td>4,571 ~ 6,329</td> <td>5,100 x 3,100 x 3,000</td> </tr> <tr> <td>GART-250P</td> <td>6,329 ~ 9,494</td> <td>6,400 x 3,600 x 3,300</td> </tr> </tbody> </table>	Model Code	Refrigerating Capacity (kW)	No. of compressors	Dimension (LxWxH) (mm)	GART-60P	1,758 ~ 2,110	1	4,400 x 2,400 x 2,500	GART-80P	2,110 ~ 3,165	4,900 x 2,700 x 2,600	GART-100P	3,165 ~ 4,571	5,000 x 2,900 x 2,800	GART-150P	4,571 ~ 6,329	5,100 x 3,100 x 3,000	GART-250P	6,329 ~ 9,494	6,400 x 3,600 x 3,300	
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that apparatus of the foregoing kinds are classified in this heading if in the following forms, among others, units comprising a compressor (with or without motor) and condenser mounted on a common base, whether or not complete with evaporator; or self-contained absorption units. (These units are commonly fitted into domestic-type refrigerators or other refrigerating cabinets.) Certain compression type machines, known as "liquid-cooling units", combine on a common base (with or without condensers), compressors and a heat exchanger containing an evaporator and tubing carrying the liquid to be cooled. These latter machines include those known as "chillers", which are used in air conditioning systems.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8418.69.41, 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</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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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## 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 8418.69.41 MFN - Zero ACFTA - Zero RCEP - Zero	2	TCC (AR) NO.
				24-562
			3	DATE ISSUED
			06 September 2024	

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