




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

AOCG Memo No. 181-2024
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 : 16 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 13 September 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-508	"HEDP (1-HYDROXY ETHYLIDENE-1, 1-DIPHOSPHONIC ACID) 60%"	2931.49.90	<ul style="list-style-type: none"> ✓ MFN – 1% ad valorem ✓ ACFTA – Zero* ✓ RCEP – Zero*
24-512	"SABIC® HDPE F00752AM"	3901.20.00	<ul style="list-style-type: none"> ✓ MFN – 10% ad valorem ✓ ATIGA – Zero* ✓ AANZFTA – 12% ad valorem* ✓ ACFTA – 5% ad valorem* ✓ AHKFTA – 10% ad valorem* ✓ AIFTA - 11.25% ad valorem* ✓ AJCEPA – 10% ad valorem* ✓ AKFTA – 12% ad valorem* ✓ RCEP – 10% ad valorem*

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-576	"FLAVOR 30096-B"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-588	"VP NUTR X0931 FS WET USE NON-GMO"	2106.90.73	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



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-088

13 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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-508, 24-512, 24-576, and 24-588, issued by this Commission on 13 September 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*

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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 2931.49.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-508
		3	DATE ISSUED
			13 September 2024

4	DESCRIPTION OF GOOD
	<p>“HEDP (1-HYDROXY ETHYLIDENE-1,1-DIPHOSPHONIC ACID) 60%”</p> <p>Based on the technical data sheet, production process, and safety data sheet submitted, subject article is an aqueous solution of 1-hydroxyethylidene-1,1-diphosphonic acid (C₂H₈O₇P₂) in the form of a clear yellow liquid. Packed in 300-kg drums and in 1,300-kg intermediate bulk containers (IBC), subject article is used as, among others, scale and corrosion inhibitors in circulating cool water systems and oil field and low-pressure boilers in the chemical industry, and as a peroxide and dye-fixing agent in the dyeing industry. It has the following chemical structure:</p> $ \begin{array}{c} \text{OH} \quad \text{OH} \quad \text{OH} \\ \quad \quad \\ \text{HO}-\text{P}-\text{C}-\text{P}-\text{OH} \\ \quad \quad \\ \text{O} \quad \text{CH}_3 \quad \text{O} \end{array} $

5	REASONS FOR CLASSIFICATION
	<p>Notes 1 (a) and 1 (d) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state 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, and the products mentioned above dissolved in water.</p> <p>Heading 29.31 of the AHTN 2022 covers other organo-inorganic compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes organo-phosphorous compounds. These are organic compounds containing at least one phosphorous atom directly linked to a carbon atom. This group includes non-halogenated organo-phosphorous derivatives such as dimethyl methylphosphonate, dimethyl propylphosphonate, diethyl ethylphosphonate and methylphosphonic acid.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2931.49.90, 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.</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>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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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.
<p style="text-align: center;">AHTN 3901.20.00</p> <p>MFN - 10% ad valorem ATIGA - Zero AANZFTA - 12% ad valorem ACFTA - 5% ad valorem AHKFTA - 10% ad valorem AIFTA - 11.25% ad valorem AJCEPA - 10% ad valorem AKFTA - 12% ad valorem RCEP - 10% ad valorem</p>	24-512
	3 DATE ISSUED
	13 September 2024

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“SABIC® HDPE F00752AM”</p> <p>Based on the provisional technical data sheet, safety data sheet, and packaging information submitted, subject article is a multi-modal high-density polyethylene (HDPE) in the form of opaque pellets, with a melt flow rate of 0.22 g/10 minutes (tested at 190°C with a 5-kg standard weight) and a density of 0.952 kg/m³. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of lamination and release films, wrapping films, grocery sacks, and shopping bags.</p>

5 REASONS FOR CLASSIFICATION
<p>Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that high-density polyethylene (HDPE) is polyethylene having a specific gravity at 20 °C of 0.94 or more (calculated on an additive-free polymer basis). It is used in the manufacture of a variety of blow-moulded and injection-moulded articles, woven sacks, gasoline and oil containers, for the extrusion of pipes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.20.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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.
24-512	

<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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	12	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	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.



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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 3302.10.10		24-576
	MFN - 1% ad valorem		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		13 September 2024
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	“FLAVOR 30096-B”
	Based on the safety and technical data sheets, production process flowchart, certification on product use, confirmation of flavouring ingredients, and photographs of the product, packaging, and label submitted, subject article is a flavouring preparation in the form of a light brown to dark brown liquid. It is composed of natural flavouring complexes and natural flavouring substances (composed of various odoriferous substances), ethyl alcohol, and water. Packed in 25-kg plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.

5	REASONS FOR CLASSIFICATION
	Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.
	In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
	24-576

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

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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 2106.90.73</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;">24-588</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">13 September 2024</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“VP NUTR X0931 FS WET USE NON-GMO”</p> <p>Based on the product composition, certificate of analysis, product data sheet, manufacturing process flowchart, packing list, and packaging confirmation submitted, subject article is a fortificant premix in the form of a brick red oily liquid. It is composed of dl-alpha tocopheryl acetate oil, beta carotene oil blend, vitamin A palmitate, cholecalciferol oil, soybean oil, and phytonadione oil. Packed in 2-kg aluminium bottles, subject article is used as a source of vitamins in the manufacture of infant formula.</p>
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<p>5 REASONS FOR CLASSIFICATION</p> <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 provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, 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>
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2	TCC (AR) NO.
	24-588

<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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