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AOCG Memo No. 190-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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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 : 26 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 24 September 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-356	"ELITE™ 5538G ENHANCED POLYETHYLENE RESIN"	3901.20.00	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*
24-362	"STANDARD POOL SKIMMER, MODEL NO.: EM0030"	9506.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*

***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
24-482	"HEDP (1-HYDROXY ETHYLIDENE-1, 1-DIPHOSPHONIC ACID) 60%"	2931.49.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-514	"TACO® HIGH CAPACITY INLINE CIRCULATOR, MODEL: 2400-20-SY"	8413.70.42	MFN - Zero
24-550	"ST. ALi DECAF – ROASTED DECAFFEINATED ARABICA WHOLE COFFEE BEANS"	IN-QUOTA 0901.22.10.100	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
		OUT-QUOTA 0901.22.10.200	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
24-551	"ST. ALi ITALO DISCO – ITALIAN ESPRESSO BLEND WHOLE BEAN"	IN-QUOTA 0901.21.11.100	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
		OUT-QUOTA 0901.21.11.200	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
24-552	"FENTAMINE® DAO V D"	2921.29.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-553	"BAJAJ RE 4S FI 236 MONOCOQUE CHASSIS FITTED WITH ENGINE"	8706.00.39	MFN – 10% ad valorem AIFTA – 10% ad valorem*
24-560	"ST. ALi FEELS GOOD – ORGANIC ROASTED ARABICA WHOLE COFFEE BEANS"	IN-QUOTA 0901.21.11.100	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
		OUT-QUOTA 0901.21.11.200	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
24-569	"PURINA® ONE® HEALTHY ADULT WITH SALMON AND TUNA"	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).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-573	"CUCUMBER FLAVOR (25 kg)"	3302.10.30	MFN – 1% ad valorem
24-591	"ST. ALI WIDE AWAKE – ROASTED ARABICA WHOLE BEANS"	IN-QUOTA 0901.21.11.100	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
		OUT-QUOTA 0901.21.11.200	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
24-599	"AOXTEC® 101"	3824.99.99	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 3% ad valorem* AKFTA – Zero* RCEP – Zero*
24-620	"FLAVOR 50580"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-633	"NESCAFE® DOLCE GUSTO® ESPRESSO INTENSO"	IN-QUOTA 0901.21.20.100	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% 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
		OUT-QUOTA 0901.21.20.200	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*
24-635	“NESTLE® COFFEE AND TEA CREAMER (500 g)”	2106.90.30	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 7% ad valorem*
24-637	“NATURE’S BOUNTY® CO Q-10 (100 mg)”	2106.90.72	MFN – 7% ad valorem
24-638	“NESCAFE® DOLCE GUSTO® CAPPUCCINO”	IN-QUOTA 0901.21.20.100	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*
		OUT-QUOTA 0901.21.20.200	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% 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
24-644	"WYETH ASCENDA [®] 4 (ASCENDA [®] KID)"	1901.10.20	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
24-661	"SODIUM CHLORITE ZCW-A"	2828.90.90	MFN – 3% ad valorem AANZFTA – Zero* RCEP – Zero*
24-668	"MASPION MULTI-PURPOSE WALL CABINET"	9403.70.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* 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

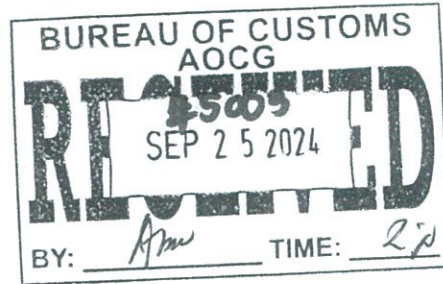
Ref. No. 24-090

09-51452

24 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**:

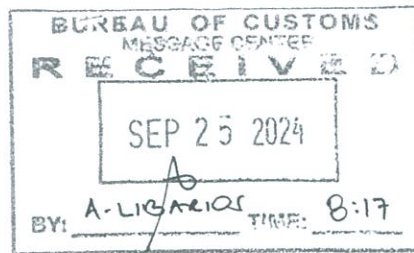
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 21 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-356, 24-362, 24-482, 24-514, 24-550, 24-551, 24-552, 24-553, 24-560, 24-569, 24-573, 24-591, 24-599, 24-620, 24-633, 24-635, 24-637, 24-638, 24-644, 24-661, and 24-668, issued by this Commission on 24 September 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

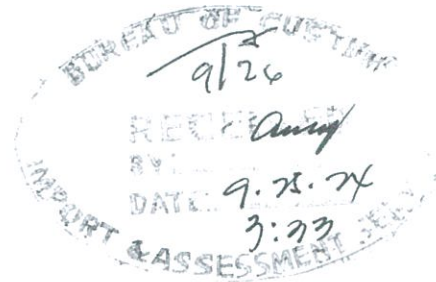
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



2	TCC (AR) NO.
	24-356

<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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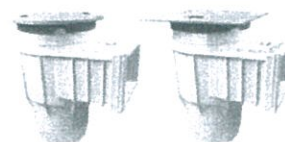
TARIFF COMMISSION


ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	<p>AHTN 9506.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero</p>	2	TCC (AR) NO.
				24-362
			3	DATE ISSUED
			24 September 2024	

4	DESCRIPTION OF GOOD
<p align="center">“STANDARD POOL SKIMMER, MODEL NO.: EM0030”</p> <p>Based on the product catalogue and technical specifications submitted, subject article is a swimming pool accessory designed to be installed half submerged on the side of a pool. It is primarily made of plastic material and consists of a twist lock lid, dress ring, collar extension, body, large debris basket, vacuum plate/hose connection, weir, and overflow and connection ports. Suitable for concrete, fiberglass and vinyl surfaces, subject article is used to catch leaves, insects, and large debris in residential and commercial swimming pools.</p>	



5	REASONS FOR CLASSIFICATION
<p>Note 3 to Chapter 95 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that subject to Note 1 of the Chapter, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.</p> <p>Heading 95.06 of the AHTN 2022 covers, among others, swimming pools and paddling pools.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9506.99.90, 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.</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</p> <p align="right"><i>Digitally signed</i> </p> <p 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>	





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		24-482
		3	DATE ISSUED
			24 September 2024

4	DESCRIPTION OF GOOD
	“HEDP (1-HYDROXY ETHYLIDENE-1,1-DIPHOSPHONIC ACID) 60%”
	<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>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	AHTN 8413.70.42 MFN - Zero	2	TCC (AR) NO.	24-514
			3	DATE ISSUED	24 September 2024

4	DESCRIPTION OF GOOD								
<p align="center">“TACO® HIGH CAPACITY INLINE CIRCULATOR, MODEL: 2400-20-SY”</p> <p>Based on the brochure and technical specifications submitted, subject article is a single-stage, single suction centrifugal pump with a horizontal shaft directly connected to an electric motor. Designed for raising or continuously displacing volumes of water in large residential and commercial hydronic systems, subject article has the following specifications:</p> <table border="1"> <tr> <td>Inlet Diameter (in / mm)</td> <td>0.75~1.5 / 19.05~38.1</td> </tr> <tr> <td>Volume Flow Rate (gpm / m³/hr)</td> <td>32 / 7.27</td> </tr> <tr> <td>Total Head (approximate) (ft / m)</td> <td>29 / 8.84</td> </tr> <tr> <td>Power Source (V / Hz / Ph)</td> <td>115~230 / 60 / 1</td> </tr> </table> 		Inlet Diameter (in / mm)	0.75~1.5 / 19.05~38.1	Volume Flow Rate (gpm / m ³ /hr)	32 / 7.27	Total Head (approximate) (ft / m)	29 / 8.84	Power Source (V / Hz / Ph)	115~230 / 60 / 1
Inlet Diameter (in / mm)	0.75~1.5 / 19.05~38.1								
Volume Flow Rate (gpm / m ³ /hr)	32 / 7.27								
Total Head (approximate) (ft / m)	29 / 8.84								
Power Source (V / Hz / Ph)	115~230 / 60 / 1								

5	REASONS FOR CLASSIFICATION
<p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.42, 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 <small>Digitally signed</small>  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.																		
<table border="1"> <thead> <tr> <th></th> <th><u>In-Quota</u></th> <th><u>Out-Quota</u></th> </tr> </thead> <tbody> <tr> <td>AHTN</td> <td>0901.22.10.100</td> <td>0901. 22.10.200</td> </tr> <tr> <td>MFN</td> <td>40% ad valorem</td> <td>40% ad valorem</td> </tr> <tr> <td>AANZFTA</td> <td>Zero</td> <td>Zero</td> </tr> <tr> <td>RCEP</td> <td>40% ad valorem</td> <td>40% ad valorem</td> </tr> </tbody> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	0901.22.10.100	0901. 22.10.200	MFN	40% ad valorem	40% ad valorem	AANZFTA	Zero	Zero	RCEP	40% ad valorem	40% ad valorem	<table border="1"> <tr> <td style="text-align: center;">24-550</td> </tr> <tr> <td>3 DATE ISSUED</td> </tr> <tr> <td style="text-align: center;">24 September 2024</td> </tr> </table>	24-550	3 DATE ISSUED	24 September 2024
	<u>In-Quota</u>	<u>Out-Quota</u>																	
AHTN	0901.22.10.100	0901. 22.10.200																	
MFN	40% ad valorem	40% ad valorem																	
AANZFTA	Zero	Zero																	
RCEP	40% ad valorem	40% ad valorem																	
24-550																			
3 DATE ISSUED																			
24 September 2024																			

4 | DESCRIPTION OF GOOD

“ST. ALI DECAF – ROASTED DECAFFEINATED ARABICA WHOLE COFFEE BEANS”

Based on the customer product specifications, certificate of analysis, manufacturing process flowchart, product labels, and photograph of the packaging submitted, subject article consists of dark-brown, decaffeinated, roasted whole Arabica coffee beans with coffee and chocolate aroma. It is produced using the chemical-free Swiss Water® Decaffeination Process. Subject article is packed in 250-g and 1-kg pouches with valve.




5 | REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2022 subheadings 0901.22.10.100 and 0901.22.10.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) In-Quota and Out-Quota rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement In-Quota and Out-Quota rates of duty of 40% 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

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	<u>In-Quota</u>	<u>Out-Quota</u>		24-551
	MFN	40% ad valorem	40% ad valorem	3	DATE ISSUED
	AANZFTA	Zero	Zero		24 September 2024
RCEP	40% ad valorem	40% ad valorem			

4	DESCRIPTION OF GOOD
	<p align="center">“ST. ALI ITALO DISCO - ITALIAN ESPRESSO BLEND WHOLE BEAN”</p> <p>Based on the customer product specifications, manufacturing process flowchart, product labels, and photograph of the packaging submitted, subject article consists of dark-brown, roasted whole coffee beans with a rich dark chocolate aroma and flavour. It is composed of 80% Brazil Mogiana Arabica and 20% India Kaapi Royale Robusta green coffee beans. Subject article is packed in 250-g and 1-kg pouches with valve.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.11.100 and 0901.21.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) In-Quota and Out-Quota rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement In-Quota and Out-Quota rates of duty of 40% ad valorem, 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p 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>




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 2921.29.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-552
		3	DATE ISSUED
			24 September 2024

4	DESCRIPTION OF GOOD
	“FENTAMINE® DAO V D”
	<p>Based on the product declarations, safety data sheet, manufacturing process flowchart, product use declaration, and packaging information submitted, subject article is pure N-oleyl-1,3-propanediamine (CAS No. 7173-62-8) derived from vegetable sources. It is in the form of a yellow liquid or a soft waxy solid/paste at 20°C. Packed in 160-kg drums, subject article is used as an additive in lubricants, corrosion inhibitors, and metal cleaning agents, among others. It has the following chemical structure:</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>Heading 29.21 of the AHTN 2022 covers amine-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that amines are organic nitrogen compounds containing the amine function (i.e., a function derived from ammonia by replacing one, two or three hydrogen atoms by one, two or three alkyl or aryl radicals R (methyl, ethyl, phenyl, etc.), respectively). This heading covers, among others, acyclic polyamines and their derivatives; salts thereof.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2921.29.00, 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;"><small>Digitally signed</small> </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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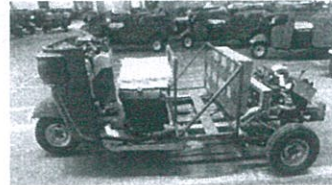
TARIFF COMMISSION


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>AHTN 8706.00.39 MFN - 10% ad valorem AIFTA - 10% ad valorem</p>		<p>24-553</p>
		3	DATE ISSUED
			<p>24 September 2024</p>

4	DESCRIPTION OF GOOD
	<p>“BAJAJ RE 4S FI 236 MONOCOQUE CHASSIS FITTED WITH ENGINE”</p> <p>Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a chassis specifically designed for a three-wheeled motor vehicle for the transport of up to four persons (including the driver), with one reverse and four forward gears. It is fitted with a four-stroke spark-ignition engine with an engine displacement of 236.2 cc, and other parts such as a handbrake lever, handstart lever, wiring harness, and cables. Subject article is to be imported together with other loose parts (e.g., dashboard, windshield, steering column, and bumper assembly).</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 87.06 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the chassis-frames or the combined chassis-body framework (unibody or monocoque construction), for the motor vehicles of headings 87.01 to 87.05, fitted with their engines and with their transmission and steering gear and axles (with or without wheels). That is to say, goods of this heading are motor vehicles without bodies. The chassis classified in this heading may, however, be fitted with bonnets (hoods), windscreens (windshields), mudguards, running-boards and dashboards (whether or not equipped with instruments). Chassis also remain classified here whether or not fitted with tyres, carburettors or batteries or other electrical equipment.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8706.00.39, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 10% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</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;"><small>Digitally signed</small> </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>



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.
		<u>In-Quota</u>	<u>Out-Quota</u>		24-560
	AHTN	0901.21.11.100	0901.21.11.200	3	DATE ISSUED
	MFN	40% ad valorem	40% ad valorem		24 September 2024
AANZFTA	Zero	Zero			
RCEP	40% ad valorem	40% ad valorem			

4 DESCRIPTION OF GOOD

“ST. ALI FEELS GOOD - ORGANIC ROASTED ARABICA WHOLE COFFEE BEANS”

Based on the customer product specifications, manufacturing process flowchart, and product labels submitted, subject article consists of mid dark-brown, roasted whole arabica coffee beans with pronounced sweetness of sweet peaches and ripe cherry. It is composed of 60% Papua New Guinea and 40% Colombia Excelso B grade organic green coffee beans. Subject article is packed in 250-g and 1-kg pouches with valve.




5 REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.11.100 and 0901.21.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) In-Quota and Out-Quota rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement In-Quota and Out-Quota rates of duty of 40% 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

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 2309.10.10		24-569
	MFN - 5% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			24 September 2024

4	DESCRIPTION OF GOOD
	“PURINA® ONE® HEALTHY ADULT WITH SALMON AND TUNA”
	<p>Based on the formula certificate, manufacturing process flow diagram, product specifications, product label, and photograph of the product submitted, subject article is a cat food made from salmon and tuna meal, corn gluten meal, corn, rice, poultry meal, poultry oil, wheat gluten meal, wheat, dried soybean, vitamins, minerals, amino acids, chicken digest powder, inulin, caramel colour, and yeast. Packed in 1.2-kg pouches, subject article is to be fed to adult cats to provide complete and balanced nutrition.</p>
	

5	REASONS FOR CLASSIFICATION
	<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	TCC (AR) NO.
24-569	

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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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		24-573
		3	DATE ISSUED
			24 September 2024

4	DESCRIPTION OF GOOD
	“CUCUMBER FLAVOR (25 kg)”
	<p>Based on the ingredient statement, technical data sheet, manufacturing process flowchart, shipment packing list, certificate of analysis, and confirmation of the flavouring ingredient submitted, subject article is a white to pale-yellow powder composed of nature-identical flavourings (composed of synthetic aromatics), maize maltodextrin, modified corn starch, triacetin, and dl-alpha-tocopherol. Packed in 25-kg cardboard boxes, subject article is used as a flavouring ingredient in the manufacture of powdered beverages.</p>
5	REASONS FOR CLASSIFICATION
	<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 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.</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.</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.
			24-591	
			3	DATE ISSUED
			24 September 2024	

4	DESCRIPTION OF GOOD
<p>“ST. ALI WIDE AWAKE – ROASTED ARABICA WHOLE BEANS”</p> <p>Based on the customer product specifications, manufacturing process flowchart, product labels, and photograph of the packaging submitted, subject article consists of dark-brown, roasted whole Arabica coffee beans with an aroma of strong coffee with hints of chocolate. It is made from a blend of Arabica [<i>i.e.</i>, Brazil Mogiana, Brazil Peaberry, and El Salvador Strictly High Grown (SHG)] green coffee beans. Subject article is packed in 250-g and 1-kg pouches with valve.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.11.100 and 0901.21.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) In-Quota and Out-Quota rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement In-Quota and Out-Quota rates of duty of 40% ad valorem, 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>FOR THE COMMISSION</p> <p><i>Digitally signed</i></p>  <p>MARILOU P. MENDOZA Chairperson</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 3824.99.99		24-599
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - 3% ad valorem RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		24 September 2024

4 DESCRIPTION OF GOOD

“AOXTEC® 101”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, material safety data sheet, product brochure, composition sheet, specification sheet, certificate of analysis, and photograph of the packaging submitted, subject article is a mixture of antioxidants in the form of a cream to light-brown powder. It is composed of butylated hydroxyanisole (BHA), ethoxyquin, citric acid, additives, and calcium carbonate (carrier). Packed in 25-kg bags, subject article is added to animal feeds at a rate of 125 to 500 g per ton of feeds, to protect feed ingredients against destructive oxidation, to prevent fat-soluble vitamins from dissolving, and to prolong the freshness and quality of feeds.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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:



2	TCC (AR) NO.
24-599	

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)	3	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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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		24-620
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			24 September 2024

4	DESCRIPTION OF GOOD
	“FLAVOR 50580”
	<p>Based on the safety and technical data sheets, production process flowchart, ingredients list, confirmation of product use, and photographs of the product, packaging, and label submitted, subject article is a flavouring preparation in the form of an almost clear, orange-brown to dark-brown liquid with a woody, vanillic, and rum taste. It is composed of flavouring preparations and natural flavouring substances (composed of mixtures of odoriferous substances), glycerol, and water. Packed in 25-kg plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>

5	REASONS FOR CLASSIFICATION
	<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 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.</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.
24-620	

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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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.
				24-633
			3	DATE ISSUED
				24 September 2024

	<u>In-Quota</u>	<u>Out-Quota</u>
AHTN	0901.21.20.100	0901.21.20.200
MFN	40% ad valorem	40% ad valorem
ATIGA	Zero	Zero
AANZFTA	Zero	Zero
ACFTA	5% ad valorem	5% ad valorem
AHKFTA	40% ad valorem	40% ad valorem
AIFTA	40% ad valorem	40% ad valorem
AJCEPA	Zero	Zero
AKFTA	5% ad valorem	5% ad valorem
RCEP	40% ad valorem	40% ad valorem

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“NESCAFÉ® DOLCE GUSTO® ESPRESSO INTENSO”</p> <p>Based on the certificate of ingredients, production process flowchart, product label, and photographs of the product and packaging submitted, subject article is 100% roasted ground coffee contained in capsules. It is a blend of Arabica and Robusta coffee with a spicy and fruity aroma. Packed in cardboard boxes containing 16 coffee capsules, subject article is designed to be served using a compatible coffee machine to produce espresso coffee.</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
	24-633

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	40	40	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	40	40	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	40	40	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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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 2106.90.30</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - 5% ad valorem RCEP - 7% ad valorem</p>		24-635	
		3	DATE ISSUED
		24 September 2024	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“NESTLE® COFFEE AND TEA CREAMER (500 g)”</p> <p>Based on the certificate of ingredients, manufacturing process flowchart, product specifications, and photograph of the product submitted, subject article is a non-dairy creamer in the form of a free-flowing, light-cream powder. It is composed of glucose syrup, hydrogenated vegetable oil, buffer salts, sodium caseinate, anticaking agent, and emulsifiers, among others. Packed in 500-g bags, subject article is added to coffee and tea to impart a smooth and creamy taste, enhancing their body and flavour.</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 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 2106.90.30, 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.
	24-635

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)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	7	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem		24-637
		3	DATE ISSUED
			24 September 2024

4	DESCRIPTION OF GOOD
	“NATURE’S BOUNTY® CO Q-10 (100 mg)”
	Based on the ingredient composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a dietary supplement for adults in the form of a rapid-release clear softgel with an orange fill. It is composed of rice bran oil, coenzyme Q-10, gelatin, glycerine, and soy lecithin, among others. Packed in bottles containing 75 softgels, two softgels are to be taken daily, preferably with meals, to help maintain healthy blood pressure of adults.

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. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</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> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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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ADCG Memo No. 190-2024 P-90


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.
				24-638
			3	DATE ISSUED
				24 September 2024
	AHTN	In-Quota 0901.21.20.100		Out-Quota 0901.21.20.200
	MFN	40% ad valorem		40% ad valorem
	ATIGA	Zero		Zero
	AANZFTA	Zero		Zero
	ACFTA	5% ad valorem		5% ad valorem
	AHKFTA	40% ad valorem		40% ad valorem
AIFTA	40% ad valorem	40% ad valorem		
AJCEPA	Zero	Zero		
AKFTA	5% ad valorem	5% ad valorem		
RCEP	40% ad valorem	40% ad valorem		

4	DESCRIPTION OF GOOD
	<p align="center">“NESCAFÉ® DOLCE GUSTO® CAPPUCCINO”</p> <p>Based on the certificate of ingredients, production process flowchart, product label, and photographs of the product and packaging submitted, subject article is composed of coffee capsules and milk capsules. The coffee capsules contain 100% roasted ground coffee while the milk capsules contain whole milk powder, sugar, and butter oil. Packed in cardboard boxes containing eight coffee capsules and eight milk capsules, subject article is designed to be served using a compatible coffee machine to produce cappuccino.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
	24-638

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	40	40	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	40	40	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	40	40	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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FOR THE COMMISSION

MariLou P. Mendoza
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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.10.20		24-644
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 5% ad valorem AKFTA - 7% ad valorem		24 September 2024

4 DESCRIPTION OF GOOD

“WYETH ASCENDA® 4 (ASCENDA® KID)”

Based on the certificate of ingredients, manufacturing process flowchart, certificate of analysis, product label, packing list, and photograph of the packaging submitted, subject article is a powdered milk drink composed of skimmed milk powder, lactose, soybean oil, maltodextrin, milk fat, whey powder, oligofructose, emulsifiers, encapsulated fish oil powder, acidity regulators, choline chloride, vitamins, and minerals, among others. It is recommended for young children above three years old who have growth concerns and insufficient dietary intake. Packed in cartons containing 400-g pouches and in 1.6-kg cans, subject article is prepared by dissolving seven scoops (approximately 42 g) of powder in 170 mL of cooled boiled water prior to consumption.

5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.20, 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:



2	TCC (AR) NO.
	24-644

<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)	5	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

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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	2	TCC (AR) NO.
	AHTN 2828.90.90 MFN - 3% ad valorem AANZFTA - Zero RCEP - Zero		24-661
		3	DATE ISSUED
			24 September 2024

4	DESCRIPTION OF GOOD
	“SODIUM CHLORITE ZCW-A”
	<p>Based on the formulation and specification sheet, product label, safety data sheet, and photograph of the packaging submitted, subject article is a clear, colourless to light-yellow, aqueous solution of sodium chlorite. It is packed in 18-L plastic containers and is used as a cleaner for potable water systems.</p>

5	REASONS FOR CLASSIFICATION
	<p>Notes 1 (a) and (b) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state that except where the context otherwise requires, the headings of this Chapter apply only to: (a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities; and (b) the products mentioned in (a) dissolved in water.</p> <p>Heading 28.28 of the AHTN 2022 covers, among others, chlorites. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers the salts of chlorous acid (HClO₂) such as sodium chlorite (NaClO₂). Anhydrous or hydrated (with 3 H₂O) masses, or aqueous solutions. Stable up to 100 °C. Powerful oxidising agent, very corrosive. Used in dyeing or bleaching.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2828.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; 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>FOR THE COMMISSION</p> <p><i>Mari Lou 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>



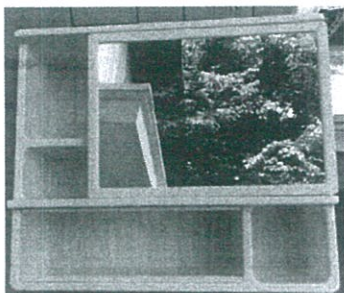

REPUBLIC OF THE PHILIPPINES

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 9403.70.90		24-668
	MFN - 15% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		24 September 2024
	AHKFTA - 6% ad valorem		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	“MASPION MULTI-PURPOSE WALL CABINET”
	<p>Based on the technical specifications, manufacturing process flowchart, and photographs of the product submitted, subject article is a plastic cabinet designed for wall mounting. It features a magnetic door with a glass mirror, seven compartment/shelves, and a sliding door. With dimensions (W x H x D) of 477 cm x 12 cm x 40.3 cm and weight of 1.8 kg, subject article is suitable for use in bathrooms or bedrooms.</p>
	 


5	REASONS FOR CLASSIFICATION
	<p>Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritaires, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to the wall), etc.), and also furniture for special uses. The heading includes furnitures for, among others, private dwellings, hotels, etc., such as cabinets.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9403.70.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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.
24-668	

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

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FOR THE COMMISSION

Digitally signed


MARILOU P. MENDOZA
Chairperson

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