



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

[Signature]

FROM : **ATTY. VENER S. BAQUIRAN**
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

SUBJECT : **TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)**

DATE : 02 October 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 26 September 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-607	"FOLADVANS"	2106.90.72	MFN – 7% ad valorem AIFTA – 7% ad valorem*
24-608	"FORD MUSTANG MACH-E PREMIUM CAF6470B2BEV 2WD SUV"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem*
24-610	"HOKOEX® (CYROMAZINE 2%)"	3808.91.99	MFN – 3% ad valorem
24-623	"RICOLA® SWISS HERB CANDY LEMON MINT SUGAR FREE"	2106.90.99	MFN – 7% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
24-624	"RICOLA® SWISS HERB CANDY CRANBERRY SUGAR FREE"	2106.90.99	MFN – 7% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
24-625	"RICOLA® SWISS HERB CANDY ALPIN FRESH SUGAR FREE"	2106.90.99	MFN – 7% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*

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





AOCG Memo No. 191-2024 P-2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-626	"RICOLA® SWISS HERB CANDY ORIGINAL SUGAR FREE"	2106.90.99	MFN – 7% ad valorem PH-EFTA FTA (CHE/LIE) – Zero*
24-629	"DXN® ALOE VITA BOTANICAL BEVERAGE ALOE VERA"	2202.10.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% 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





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-092

26 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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-607, 24-608, 24-610, 24-623, 24-624, 24-625, 24-626, and 24-629, issued by this Commission on 26 September 2024. These Advance Ruling have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

*cc: The Secretary
Department of Finance
Manila*



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem AIFTA - 7% ad valorem		24-607
		3	DATE ISSUED
			26 September 2024

4	DESCRIPTION OF GOOD
	"FOLADVANS"
	<p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product label, and photograph of the product submitted, subject article is a food supplement tablet containing 600 mcg folate. It is composed of glucosamine salt of (6S)-5-methyltetrahydrofolic acid (dietary folate), microcrystalline cellulose, mannitol, copovidone, magnesium stearate, and strawberry flavor, among others. Packed in boxes containing four pieces of 15-tablet aluminium blister packs, subject article is to be taken at one tablet a day, or as suggested by healthcare professionals, as a source of dietary folate for pregnant women.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. 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 and ASEAN-India Free Trade Area (AIFTA) rate of duty of 7% 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 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>






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>AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem</p>		<p>24-608</p>	
		3	DATE ISSUED
		<p>26 September 2024</p>	

4	DESCRIPTION OF GOOD												
<p>“FORD MUSTANG MACH-E PREMIUM CAF6470B2BEV 2WD SUV”</p> <p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), plug-in fully electric sports utility vehicle (SUV). It uses an electric motor (permanent magnet synchronous motor) as the sole means of propulsion. Having a rear-wheel drivetrain configuration, subject article has the following specifications:</p>													
<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Battery Type</td> <td>Lithium-ion phosphate</td> </tr> <tr> <td>Usable Battery Capacity (kWh)</td> <td>91</td> </tr> <tr> <td>Maximum Power / Torque (kW) / (N.m)</td> <td>216 / 430</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,605</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,728 x 1,881 x 1,634</td> </tr> <tr> <td>Seating Capacity</td> <td>5 persons</td> </tr> </table>		Battery Type	Lithium-ion phosphate	Usable Battery Capacity (kWh)	91	Maximum Power / Torque (kW) / (N.m)	216 / 430	Gross Vehicle Weight (kg)	2,605	Overall Dimension (LxWxH) (mm)	4,728 x 1,881 x 1,634	Seating Capacity	5 persons
Battery Type	Lithium-ion phosphate												
Usable Battery Capacity (kWh)	91												
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Overall Dimension (LxWxH) (mm)	4,728 x 1,881 x 1,634												
Seating Capacity	5 persons												
													

5	REASONS FOR CLASSIFICATION
<p>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)”.</p> <p>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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p><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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.91.99 MFN - 3% ad valorem		24-610
		3	DATE ISSUED
			26 September 2024

4	DESCRIPTION OF GOOD
	“HOKOEX® (CYROMAZINE 2%)”
	<p>Based on the Certificate of Product Registration from the Fertilizer and Pesticide Authority (FPA), certificate of composition, certificate of analysis, manufacturing process flowchart, safety data sheet, and product label submitted, subject article is a larvicide in the form of water-soluble, white to off-white granules. It consists of cyromazine (active ingredient) and urea (carrier). Packed in 25-kg sacks, subject article is used to control flies and fly larvae in intensive livestock units, manure heaps, and landfill sites, by dispersing as dry granules or by dissolving in water for spraying or pouring on the surfaces of these areas.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of heading 38.08 covers, among others, insecticides. Insecticides include not only products for killing insects, but also those having a repellent or attractant effect. The products may be in a variety of forms such as sprays or blocks (against moths), oils or sticks (against mosquitoes), powder (against ants), strips (against flies), cyanogen gas absorbed in diatomite or paperboard (against fleas and lice). Many insecticides are characterised by their mode of action or method of use. Among these are insect growth regulators which are chemicals which interfere with biochemical and physiological processes in insects.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3808.91.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>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>



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 2106.90.99 MFN - 7% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		24-623
		3	DATE ISSUED
			26 September 2024

4 DESCRIPTION OF GOOD**“RICOLA® SWISS HERB CANDY LEMON MINT SUGAR FREE”**

Based on the ingredients list, product specifications, product brochure, product label, result of analysis, and sample submitted, subject article is a sugar-free candy in the form of yellow, oval-shaped, hard drops with sweet-sour, lemon-like taste. It consists of sweeteners (isomalt, aspartame, and acesulfame-K), citric acid, extract of lemon balm and Ricola's herb mixture, natural flavourings (citrus oil, mint oils, and menthol), and colour (beta-carotene). Subject article is packed in 40-g (net weight) boxes containing 16 candies.

**5 REASONS FOR CLASSIFICATION**

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, *inter alia*, sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.

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.
	<p>AHTN 2106.90.99 MFN - 7% ad valorem PH-EFTA FTA (CHE/LIE) - Zero</p>		24-624
		3	DATE ISSUED
			26 September 2024

4 DESCRIPTION OF GOOD

“RICOLA® SWISS HERB CANDY CRANBERRY SUGAR FREE”

Based on the ingredients list, manufacturing process flowchart, product specifications, product brochure, product label, result of analysis, and sample submitted, subject article is a sugar-free candy in the form of red, oval-shaped, hard drops with sweet-sour, cranberry-like taste. It consists of sweeteners (isomalt and steviol glycosides), citric acid, natural flavourings (cranberry, sloe, black currant, and menthol), cranberry juice concentrate, extract of Ricola’s herb mixture, and black chokeberry concentrate. Subject article is packed in 40-g (net weight) boxes containing 16 candies.



5 REASONS FOR CLASSIFICATION

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, *inter alia*, sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.

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 AHTN 2106.90.99 MFN - 7% ad valorem PH-EFTA FTA (CHE/LIE) - Zero	2 TCC (AR) NO.
	24-625
	3 DATE ISSUED
	26 September 2024

4 | DESCRIPTION OF GOOD

“RICOLA® SWISS HERB CANDY ALPIN FRESH SUGAR FREE”

Based on the ingredients list, manufacturing process flowchart, product specifications, product brochure, product label, result of analysis, and sample submitted, subject article is a sugar-free candy in the form of green-beige, oval-shaped, hard drops with sweet herbs-and-menthol-like taste. It consists of sweeteners (isomalt, sorbitol, and steviol glycosides), natural flavourings (menthol, lemon-thyme, genepy, and peppermint oil), extract of Ricola's herb mixture, and colour (spirulina extract). Subject article is packed in 40-g (net weight) boxes containing 16 candies.



5 | REASONS FOR CLASSIFICATION

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, *inter alia*, sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.

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 AHTN 2106.90.99 MFN - 7% ad valorem PH-EFTA FTA (CHE/LIE) - Zero	2 TCC (AR) NO. 24-626
	3 DATE ISSUED 26 September 2024

4 DESCRIPTION OF GOOD “RICOLA® SWISS HERB CANDY ORIGINAL SUGAR FREE” Based on the ingredients list, manufacturing process flowchart, product specifications, product brochure, product label, result of analysis, and sample submitted, subject article is a sugar-free candy in the form of brown, oval-shaped, hard drops with a sweet, herbs/menthol-like taste. It consists of sweeteners (isomalt, sorbitol, and steviol glycosides), extract of Ricola's herb mixture, colour (plain caramel), and natural flavourings (mint oils and menthol). Subject article is packed in 40-g (net weight) boxes containing 16 candies.
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5 REASONS FOR CLASSIFICATION 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> , sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar. In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration. 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. <div style="text-align: right;"> FOR THE COMMISSION Digitally signed  MARILOU P. MENDOZA Chairperson </div>
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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 2202.10.90		24-629
	MFN - 10% ad valorem AANZFTA - Zero AHKFTA - 4% ad valorem AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		26 September 2024

4	DESCRIPTION OF GOOD
	“DXN® ALOE VITA BOTANICAL BEVERAGE ALOE VERA”
	<p>Based on the product information sheet, finished goods specification, manufacturing process flowchart, product ingredient declaration, and product label submitted, subject article is a ready-to-drink beverage. It is in the form of a cloudy, white liquid, with fine chunks of aloe vera pulp, and with a sweet-sour flavour. It is composed of water, sugar, aloe vera (<i>Aloe barbadensis</i>) pulp, citric acid, and sodium benzoate. Subject article is packed in 285-mL bottles.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this includes, <i>inter alia</i>, beverages such as lemonade, orangeade, cola, consisting of ordinary drinking water, sweetened or not, flavoured with fruit or nut juices or essences, or compound extracts, to which citric acid or tartaric acid are sometimes added. They are often aerated with carbon dioxide gas, and are generally presented in bottles or other airtight containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2202.10.90, 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.
	24-629

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)	4	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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