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AOCG Memo No. i99-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

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

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

DATE : 09 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 04 October 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1002	"4-SERIES™ CONTROL SYSTEM, MODEL: RMC4"	8517.62.59	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-047	"NESTLE® CERELAC® NUTRIPUFFS BANANA & ORANGE (50 g)"	1904.10.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*

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



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AOCG Memo No. 199-2024 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-539	"VEMO HX1020EV BEV ELECTRIC VEHICLE MINI CARGO VAN"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
24-556	"DFSK ZN1033U5PBEV EV 2WD PICK UP"	8704.60.21	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
24-557	"RYKTA STOR BOX WITH LID (MODEL NOS. 90533211, 80533202, 70533212, 60533203, AND 50533208)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-581	"KUGGIS BOX WITH LID (MODEL NOS. 30280202, 10514037, AND 40514031)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-582	"SOCKERBIT STOR BOX WITH LID (MODEL NO. 00516961)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-583	"SOCKERBIT STOR BOX WITH LID (MODEL NOS. 40514069, 80514067, AND 00514071)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-585	"KUGGIS BOX WITH LID (MODEL NOS. 50514040, 80514034, 90280204, AND 90501286)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-601	"CENTERING PUNCH, MODEL: D071A02200"	9017.20.90	MFN – 3% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
24-605	"WKRET-MET® KLIMAS LE-ZN WEDGE ANCHORS (M6, M8, M10, M12, and M16)"	7318.15.10	MFN – 10% ad valorem
24-614	"MAX PORTER CHAIN CONVEYOR, MODEL: ZKY-6062"	8428.39.90	MFN - Zero
24-631	"DXN OOCHA TOOTHPASTE"	3306.10.90	MFN – 7% 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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AOCG Memo No. 199-2024 p.3

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-706	"JALAPENO PEPPER FLAVOUR L-118258"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-713	"SAN REMO WHOLEMEAL SPIRALS"	1902.19.90	MFN – 15% ad valorem AANZFTA – Zero* RCEP – 15% ad valorem*

*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. 24-095

04 October 2024

COMMISSIONER BIENVENIDO Y. RUBIO

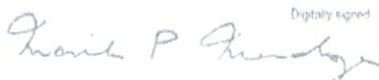
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

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 15 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1002, 24-047, 24-539, 24-556, 24-557, 24-581, 24-582, 24-583, 24-585, 24-601, 24-605, 24-614, 24-631, 24-706, and 24-713, issued by this Commission on 04 October 2024. These Advance Rulings 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 8517.62.59		23-1002
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		04 October 2024

4 DESCRIPTION OF GOOD

“4-SERIES™ CONTROL SYSTEM, MODEL: RMC4”

Based on the brochure and technical specifications submitted, subject article is a system control processor designed to run up to 10 programs simultaneously. It manages the transmitted command/s from a user interface device (e.g., Creston touch screen, wireless remote controller, and mobile device) and relays said instruction/s to the device/s connected to it as part of an automated system. Subject article is capable of controlling and monitoring a single display device, a small audio-visual system, and other specialized applications (e.g., lighting and shading, climate control, security, and energy management), and has the following specifications:

Communications	Ethernet, Cresnet® Network, Universal Serial Bus (USB), RS-232/422/485, and Infrared/Serial
Memory	1 GB Synchronous Dynamic Random-Access Memory (SDRAM) 8 GB flash memory
Connectors	USB-OTG (On-The-Go), RJ-45 connector, and 3.5 mm pin connector
Power (W)	6.5
Dimension (HxWxD) (mm)	34 x 128 x 73
Weight (g)	180



5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

Communication networks include, *inter alia*, carrier-current line systems, digital-line systems and combinations thereof. They may be configured, for example, as public switched telephone networks, Local Area Networks (LAN), Metropolitan Area Networks (MAN) and Wide Area Networks (WAN), whether proprietary or open architecture. This group includes routers, bridges, hubs, repeaters and channel to channel adaptors.



2	TCC (AR) NO.
	23-1002

In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

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

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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.




BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2
AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	TCC (AR) NO.
<p style="text-align: center;">AHTN 1904.10.90</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - Zero AJCEPA - Zero AKFTA - 5% ad valorem RCEP - Zero</p>	<p style="text-align: center;">24-047</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">04 October 2024</p>
4 DESCRIPTION OF GOOD	
<p style="text-align: center;">“NESTLÉ® CERELAC® NUTRIPUFFS BANANA & ORANGE (50 g)”</p> <p>Based on the certificate of composition, certificate of manufacturing process, product label, packing list, and photograph of the product submitted, subject article is a star-shaped, banana- and orange-flavoured cereal-based snack. It is produced by mixing the ingredients (rice, wheat flour, corn flour, sugar, banana puree, orange powder, and carrot powder, among others), followed by extrusion cooking (swelling), oven drying, cooling, and coating. Packed in 50-g resealable pouches, subject article is intended for infants and young children.</p> <div style="text-align: right;">  </div>	
5 REASONS FOR CLASSIFICATION	
<p>Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.90, 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.
24-047	

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)	5	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 8704.60.29.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		24-539
		3	DATE ISSUED
			04 October 2024

4	DESCRIPTION OF GOOD														
	<p>“VEMO HX1020EV BEV ELECTRIC VEHICLE MINI CARGO VAN”</p> <p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), plug-in fully electric cargo van that uses an electric motor (permanent magnet synchronous motor) for propulsion. Having a rear-wheel drivetrain configuration, subject article has the following specifications:</p> <table border="1" style="width: 50%; margin-left: auto; margin-right: auto;"> <tr> <td>Cell Type</td> <td>Lithium iron phosphate</td> </tr> <tr> <td>Battery Capacity (kWh)</td> <td>21</td> </tr> <tr> <td>Peak Power (kW)</td> <td>30</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>1,050</td> </tr> <tr> <td>Overall Dimension (mm)</td> <td>3,510 x 1,485 x 1,765</td> </tr> <tr> <td>Container Volume (m³)</td> <td>2.8</td> </tr> <tr> <td>Seating Capacity</td> <td>2 persons</td> </tr> </table>	Cell Type	Lithium iron phosphate	Battery Capacity (kWh)	21	Peak Power (kW)	30	Gross Vehicle Weight (kg)	1,050	Overall Dimension (mm)	3,510 x 1,485 x 1,765	Container Volume (m ³)	2.8	Seating Capacity	2 persons
Cell Type	Lithium iron phosphate														
Battery Capacity (kWh)	21														
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Gross Vehicle Weight (kg)	1,050														
Overall Dimension (mm)	3,510 x 1,485 x 1,765														
Container Volume (m ³)	2.8														
Seating Capacity	2 persons														

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.29.900, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% 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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>




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 8704.60.21 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		24-556
		3	DATE ISSUED
			04 October 2024

4	DESCRIPTION OF GOOD														
	“DFS K ZN1033U5PBEV EV 2WD PICK UP”														
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU), plug-in fully electric double-cab pick-up truck that uses an electric motor (permanent magnet synchronous motor) for propulsion. Having a rear-wheel drivetrain configuration, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Battery Type</td> <td>Lithium-ion phosphate</td> </tr> <tr> <td>Battery Capacity (kWh)</td> <td>60</td> </tr> <tr> <td>Maximum Power / Torque (kW) / (N.m)</td> <td>120 / 420</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>3,200</td> </tr> <tr> <td>Dimension (LxWxH) (mm)</td> <td>5,287 x 1,850 x 1,832</td> </tr> <tr> <td>Cargo Box Dimension (LxWxH) (mm)</td> <td>1,510 x 1,562 x 475</td> </tr> <tr> <td>Seating Capacity</td> <td>5 persons</td> </tr> </table>	Battery Type	Lithium-ion phosphate	Battery Capacity (kWh)	60	Maximum Power / Torque (kW) / (N.m)	120 / 420	Gross Vehicle Weight (kg)	3,200	Dimension (LxWxH) (mm)	5,287 x 1,850 x 1,832	Cargo Box Dimension (LxWxH) (mm)	1,510 x 1,562 x 475	Seating Capacity	5 persons
Battery Type	Lithium-ion phosphate														
Battery Capacity (kWh)	60														
Maximum Power / Torque (kW) / (N.m)	120 / 420														
Gross Vehicle Weight (kg)	3,200														
Dimension (LxWxH) (mm)	5,287 x 1,850 x 1,832														
Cargo Box Dimension (LxWxH) (mm)	1,510 x 1,562 x 475														
Seating Capacity	5 persons														
															

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). Included in this category of motor vehicles are those commonly known as “multipurpose” vehicles (e.g., van-type vehicles, pick-up type vehicles and certain sports utility vehicles). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.21, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% 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 <i>Truly yours,</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.
	AHTN 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-557
		3	DATE ISSUED
			04 October 2024

4	DESCRIPTION OF GOOD												
	“RYKTA STOR BOX WITH LID (MODEL NOS. 90533211, 80533202, 70533212, 60533203, AND 50533208)”												
	Based on the technical specifications submitted, subject articles are transparent grey-blue-colored stackable storage boxes with lids, made from polypropylene (PP) and using 50% (minimum) recycled PP plastics. These are used for organizing and storing household items such as bathroom items, blankets, pillows, gaming gadgets, hobby items, pens, erasers, clips, make-up, and media accessories. Subject articles have the following dimensions:												
	<table border="1"> <thead> <tr> <th style="width: 50%;">Model No.</th> <th style="width: 50%;">Overall Box Dimension (L x W x H) (cm)</th> </tr> </thead> <tbody> <tr> <td>90533211</td> <td>50 x 36 x 35</td> </tr> <tr> <td>80533202</td> <td>36 x 24 x 23</td> </tr> <tr> <td>70533212</td> <td>24 x 18 x 12</td> </tr> <tr> <td>60533203</td> <td>24 x 9 x 7</td> </tr> <tr> <td>50533208</td> <td>18 x 12 x 12</td> </tr> </tbody> </table>	Model No.	Overall Box Dimension (L x W x H) (cm)	90533211	50 x 36 x 35	80533202	36 x 24 x 23	70533212	24 x 18 x 12	60533203	24 x 9 x 7	50533208	18 x 12 x 12
Model No.	Overall Box Dimension (L x W x H) (cm)												
90533211	50 x 36 x 35												
80533202	36 x 24 x 23												
70533212	24 x 18 x 12												
60533203	24 x 9 x 7												
50533208	18 x 12 x 12												

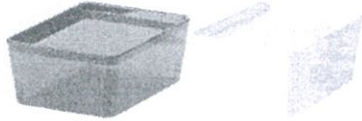
5	REASONS FOR CLASSIFICATION
	<p>Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 3924.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 15% 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>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 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-581
		3	DATE ISSUED
			04 October 2024

4	DESCRIPTION OF GOOD												
	<p style="text-align: center;">“KUGGIS BOX WITH LID (MODEL NOS. 30280202, 10514037, AND 40514031)”</p> <p>Based on the technical specifications submitted, subject articles are stackable storage boxes with lids, made from polyethylene terephthalate (PET) and using 50% (minimum) recycled PET plastics. These are used to keep household items (such as bathroom items, pens, stationery, chargers, small gadgets, desk accessories, and makeup products) organized and protected. Subject articles have the following specifications:</p> <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="width: 15%;">Model No.</th> <th style="width: 20%;">Colour</th> <th style="width: 65%;">Overall Box Dimension (W x L x H) (cm)</th> </tr> </thead> <tbody> <tr> <td>30280202</td> <td>White</td> <td>18 x 26 x 8</td> </tr> <tr> <td>10514037</td> <td>Transparent Black</td> <td>18 x 26 x 8</td> </tr> <tr> <td>40514031</td> <td>Transparent Black</td> <td>13 x 18 x 8</td> </tr> </tbody> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Model No.	Colour	Overall Box Dimension (W x L x H) (cm)	30280202	White	18 x 26 x 8	10514037	Transparent Black	18 x 26 x 8	40514031	Transparent Black	13 x 18 x 8
Model No.	Colour	Overall Box Dimension (W x L x H) (cm)											
30280202	White	18 x 26 x 8											
10514037	Transparent Black	18 x 26 x 8											
40514031	Transparent Black	13 x 18 x 8											

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 3924.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 15% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <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>

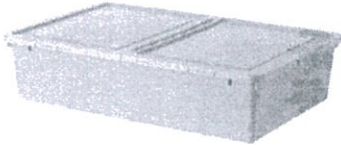


REPUBLIC OF THE PHILIPPINES
 TARIFF COMMISSION

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 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-582
		3	DATE ISSUED
			04 October 2024

4	DESCRIPTION OF GOOD
	“SOCKERBIT STOR BOX WITH LID (MODEL NO. 00516961)”
	<p>Based on the technical specifications submitted, subject article is a grey-green-colored storage box. Its lid is divided into two parts and has a built-in locking function. It is made from polypropylene (PP) and uses 20% (minimum) recycled PP plastics. Having a capacity of 55 liters and overall box dimensions of 77 cm x 50 cm x 19 cm (L x W x H), subject article is generally used as an under-bed storage for shoes, towels, clothes, and extra blankets.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3924.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 15% 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>MariLou P. Mendoza</i> <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 AHTN 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem	2 TCC (AR) NO.
	24-583
	3 DATE ISSUED
04 October 2024	

4 | DESCRIPTION OF GOOD

“SOCKERBIT STOR BOX WITH LID (MODEL NOS. 40514069, 80514067, AND 00514071)”

Based on the technical specifications submitted, subject articles are grey-green-colored stackable storage boxes with lids, made from polypropylene (PP) and using 20% (minimum) recycled PP plastics. These are used for organizing and storing items such as hobby supplies, seasonal clothes, shoes, sports equipment, and tools. Subject articles have the following dimensions:

Model No.	Overall Box Dimension (W x D x H) (cm)
40514069	38 x 25 x 15
80514067	19 x 26 x 15
00514071	38 x 51 x 30



5 | REASONS FOR CLASSIFICATION

Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).

In view thereof, subject articles are classified under AHTN 2022 subheading 3924.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 15% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
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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.
	AHTN 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-585
		3	DATE ISSUED
			04 October 2024

4 DESCRIPTION OF GOOD

"KUGGIS BOX WITH LID (MODEL NOS. 50514040, 80514034, 90280204, AND 90501286)"

Based on the technical specifications submitted, subject articles are stackable storage boxes with lids, made from polyethylene terephthalate (PET) and using 50% (minimum) recycled PET plastics. These are used to keep household items (such as bathroom items, paper, stationery, media accessories, gadgets, cables, chargers, creams, and nail polishes) organized and protected. Subject articles have the following specifications:

Model No.	Colour	Overall Box Dimension (W x D x H) (cm)
50514040	Transparent Black	26 x 35 x 15
80514034	Transparent Black	18 x 26 x 15
90280204	White	26 x 35 x 15
90501286	White	18 x 26 x 15



5 REASONS FOR CLASSIFICATION

Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).

In view thereof, subject articles are classified under AHTN 2022 subheading 3924.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 15% 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

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MARILOU P. MENDOZA
Chairperson

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	<p>AHTN 9017.20.90 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero</p>	2	TCC (AR) NO.
				24-601
			3	DATE ISSUED
				04 October 2024

4	DESCRIPTION OF GOOD										
	<p>"CENTERING PUNCH, MODEL: D071A02200"</p> <p>Based on the product description and technical specifications submitted, subject article is a tool used to make a small indentation or mark on a workpiece (generally, metal). During use, its pointed tip is positioned at the desired location while the other end is struck with a hammer to leave a small dent or mark on the surface of the workpiece. Subject article has the following dimensions, as shown below and in the figure:</p> <div style="text-align: right;">   </div> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Ø D</th> <th>L</th> <th>l1</th> <th>l2</th> <th>Ø d</th> </tr> </thead> <tbody> <tr> <td>25 mm</td> <td>220 mm</td> <td>35 mm</td> <td>70 mm</td> <td>19 mm</td> </tr> </tbody> </table>	Ø D	L	l1	l2	Ø d	25 mm	220 mm	35 mm	70 mm	19 mm
Ø D	L	l1	l2	Ø d							
25 mm	220 mm	35 mm	70 mm	19 mm							

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes marking-out instruments. (Marking-out consists in making construction lines, etc., on the surface of a part to be machined, sawn, etc.). The group includes scribes and centre punches.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9017.20.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form "AJ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem		24-605
		3	DATE ISSUED
			04 October 2024

4	DESCRIPTION OF GOOD
	<p>“WKREȚ-MET® KLIMAS LE-ZN WEDGE ANCHORS (M6, M8, M10, M12, and M16)”</p> <p>Based on the brochure, technical specifications, and European Technical Assessment report submitted, subject articles are torque-controlled expansion anchors consisting of a nut, bolt, washer, and expansion sleeve. These are made from steel with zinc coating and are designed to be used as mechanical fasteners for uncracked concrete. Available in shank (body) diameters ranging from 6 mm (M6) to 16 mm (M16), subject articles are installed by lightly tapping the bolt with a hammer into a drilled hole in the concrete until the fixing depth is reached, followed by tightening the nut to the recommended torque. These are imported in cartons containing 15 to 100 pieces of wedge anchors.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 2 (a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression “parts of general use” means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21).</p> <p>Heading 73.18 of the AHTN 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, colters, colter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



BAGONG PILIPINAS

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8428.39.90 MFN - Zero		24-614
		3	DATE ISSUED
			04 October 2024

4	DESCRIPTION OF GOOD												
	“MAX PORTER CHAIN CONVEYOR, MODEL: ZKY-6062”												
	<p>Based on the brochure and technical specifications submitted, subject article is a motorized chain conveyor designed for the horizontal transport of grains in the grain milling industry. It is equipped with a 380-V electric motor that runs a chain enclosed in a sealed conveyor structure/channel (which is made of galvanized steel covered internally with polyethylene or Hardox® coating). The grains are fed into an inlet hopper, carried by the motorized chain conveyor (connected with paddles), and ejected in an outlet hopper. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Volume Capacity (m³/s)</td> <td style="text-align: center;">525</td> </tr> <tr> <td>Weight Capacity (t/h)</td> <td style="text-align: center;">400</td> </tr> <tr> <td>Chain Speed (m/sn)</td> <td style="text-align: center;">0.65</td> </tr> <tr> <td>Conveyor Width (mm)</td> <td style="text-align: center;">600</td> </tr> <tr> <td>Conveyor Height (mm)</td> <td style="text-align: center;">620</td> </tr> <tr> <td>Conveyor Flange Width (mm)</td> <td style="text-align: center;">680</td> </tr> </table>	Volume Capacity (m ³ /s)	525	Weight Capacity (t/h)	400	Chain Speed (m/sn)	0.65	Conveyor Width (mm)	600	Conveyor Height (mm)	620	Conveyor Flange Width (mm)	680
Volume Capacity (m ³ /s)	525												
Weight Capacity (t/h)	400												
Chain Speed (m/sn)	0.65												
Conveyor Width (mm)	600												
Conveyor Height (mm)	620												
Conveyor Flange Width (mm)	680												

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, with the exception of the lifting and handling machinery of headings 84.25 to 84.27, this heading covers a wide range of machinery for the mechanical handling of materials, goods, etc. (lifting, conveying, loading, unloading, etc.). These more complex machines include continuous action machines, such as, conveyors are used for moving goods, usually in a horizontal direction, sometimes over very long distances (in mines, quarries, etc.). They include conveyors operated by continuously-moving carrying or pushing elements, e.g., bucket, tray or pan type conveyors; scraper or screw conveyors (in which the materials are forced along a trough by a push plate or worm respectively); band, belt, apron, slat, chain, etc., conveyors.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8428.39.90, 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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: center;">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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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 3306.10.90</p> <p>MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		<p style="text-align: center;">24-631</p>	
		3	DATE ISSUED
		<p style="text-align: center;">04 October 2024</p>	
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">“DXN OOCHA TOOTHPASTE”</p> <p>Based on the product information sheet, finished goods specification, product ingredient declaration, manufacturing process flowchart, and product label artwork submitted, subject article is a nude-green to green toothpaste. It contains dicalcium phosphate, sorbitol, xylitol, aqua, decyl glucoside, glycerin, <i>Mentha piperita</i> (peppermint) oil, <i>Camellia sinensis</i> leaf powder, carrageenan, sodium lauroyl sarcosinate, menthol, and cellulose gum. Packed in 150-g tubes, subject article is used to clean teeth and freshen breath.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 33.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, preparations for oral or dental hygiene, including denture fixative pastes and powders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations for oral or dental hygiene such as, among others, dentifrices of all types including toothpastes and other preparations for teeth. These are substances or preparations used with a toothbrush, whether for cleaning or polishing the accessible surfaces of teeth or for other purposes such as anticaries prophylactic treatment. Toothpastes and other preparations for teeth remain classified in this heading, whether or not they contain abrasives and whether or not they are used by dentists.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3306.10.90, 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.
	24-631

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

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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BAGONG PILIPINAS

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		24-706
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			04 October 2024

4	DESCRIPTION OF GOOD
	“JALAPENO PEPPER FLAVOUR L-118258”
	<p>Based on the product information sheet, ingredients listing, manufacturing process flowchart, safety data sheet, sample, and photographs of the product label and packaging submitted, subject article is an orange to brownish-orange liquid flavouring preparation with low to medium viscosity and with a spicy taste. It is composed of nature-identical flavouring substances, flavouring preparations, paprika extract, and medium chain triglycerides. Packed in 25-kg carboys, subject article is designed to impart specific flavour to dry seasonings, sauces, and cold dressings.</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.
	24-706

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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson


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


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero RCEP - 15% ad valorem		24-713
		3	DATE ISSUED
			04 October 2024

4	DESCRIPTION OF GOOD
	“SAN REMO WHOLEMEAL SPIRALS”
	<p>Based on the product specifications, quality assurance sheet, production process flowchart, certificate of analysis, and photograph of the product submitted, subject article is an uncooked, straight and twisted ribbon pasta produced by mixing 100% wholemeal durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is packed in a 500-g plastic film packaging.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 15% 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></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>