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AOCG Memo No. 207-2024

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 : 29 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 16 October 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-579	"AOXTEC® 111"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-584	"KUGGIS BOX WITH LID 37X54X21 WHITE AP CN (MODEL NO. 40280206)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
24-586	"KUGGIS BOX WITH LID 37X54X21 TRANSPARENT BLACK AP (MODEL NO. 90514043)"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*

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





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AOCG Memo No. 207-2024 p-2

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-656	"VITAMIN PREMIX NUTR 20608 WET USE NON-GMO"	2106.90.73	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-657	"GLUCOSE SYRUP POWDER DE37-41"	1702.30.10	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-679	"FIBERCREME MULTI-PURPOSE CREAMER"	2106.90.91	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-683	"LCD PANEL AND CABINET, MODEL: HISENSE 50A6K"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-684	"LCD PANEL AND CABINET, MODEL: HISENSE 55A6K"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-685	"LCD PANEL AND CABINET, MODEL: DEVANT 55QUHW01"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-689	"LCD PANEL AND CABINET, MODEL: DEVANT 65UHD205"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-715	"DEHYDRATED FRUIT MIX IRREGULAR DICE 5-7mm NO SO2 (GUAVA, PAPAYA, PINEAPPLE)"	2008.97.20	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 4% ad valorem* AIFTA – 10% ad valorem* AJCEPA – Zero* AKFTA – 10% ad valorem* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-097

16 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 11 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-579, 24-584, 24-586, 24-656, 24-657, 24-679, 24-683, 24-684, 24-685, 24-689, and 24-715, issued by this Commission on 16 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 2309.90.20		24-579
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			16 October 2024

4	DESCRIPTION OF GOOD
	“AOXTEC® 111”
	<p>Based on the Veterinary Drug and Product Declaration Form from the Bureau of Animal Industry (BAI), certificate of formula, material safety data sheet, product information sheet, product brochure, composition sheet, specification sheet, and product label submitted, subject article is a blend of antioxidants in the form of a dark brown liquid. It is composed of butylated hydroxyanisole (BHA), ethoxyquin, butylated hydroxytoluene (BHT), and palm oil (carrier). Packed in 25-kg plastic drums, subject article is added to animal feeds and feed ingredients to prevent destructive oxidation and rancidity.</p>

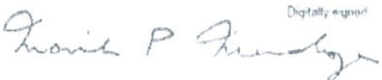
5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types including those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal : stabilisers, anti-oxidants, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero 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.
24-579	

<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

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 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-584
		3	DATE ISSUED
			16 October 2024

4 DESCRIPTION OF GOOD

“KUGGIS BOX WITH LID 37x54x21 WHITE AP CN (MODEL NO. 40280206)”

Based on the technical specifications submitted, subject article is a white stackable storage box with a lid and handles on two sides. It is made from polyethylene terephthalate (PET) and used 50% (minimum) recycled PET plastics. It is used for storing household items such as arts and crafts, game accessories, and other bulky items. Subject article has dimensions of 37 cm x 54 cm x 21 cm (W x D x H).

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 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.

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
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 3924.90.90 MFN - 15% ad valorem ACFTA - Zero RCEP - 15% ad valorem		24-586
		3	DATE ISSUED
			16 October 2024

4	DESCRIPTION OF GOOD
	<p>“KUGGIS BOX WITH LID 37x54x21 TRANSPARENT BLACK AP (MODEL NO. 90514043)”</p> <p>Based on the technical specifications submitted, subject article is a black, transparent stackable storage box with a lid and handles on two sides. It is made from polyethylene terephthalate (PET) and used 50% (minimum) recycled PET plastics. It is used for storing household items such as arts and crafts, game accessories, and other bulky items. Subject article has dimensions of 37 cm x 54 cm x 21 cm (W x D x H).</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 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>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 2106.90.73 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-656
		3	DATE ISSUED
			16 October 2024

4 DESCRIPTION OF GOOD

“VITAMIN PREMIX NUTR 20608 WET USE NON-GMO”

Based on the product specifications, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a vitamin premix in the form of a fine granular powder. It is composed of vitamins (A, B₁, B₂, B₆, B₁₂, C, D₃, E, K₁, biotin, niacin, folic acid, and pantothenic acid), taurine, inositol, manganese sulphate, potassium iodide, sodium selenate, and maltodextrin (carrier). Packed in a 25-kg aluminium-laminated film bag inside a cardboard box, subject article is used as a source of vitamins and minerals in the manufacture of infant milk products.

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 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.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; 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 Certificate of Origin (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 1702.30.10 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-657
		3	DATE ISSUED
			16 October 2024

4 DESCRIPTION OF GOOD

“GLUCOSE SYRUP POWDER DE37-41”

Based on the certificate of analysis, specifications sheet, ingredients list, production process flowchart, supplemental information, and packing list submitted, subject article is glucose in the form of a white powder with a dextrose equivalent (DE) value exceeding 20% and a fructose content of less than 0.01%. It is produced by adding sodium carbonate to the starch slurry to adjust the pH value, followed by hydrolysis (via the addition of thermostable alpha-amylase), liquefaction, decolorization, filtration, ion exchange, evaporation, and spray-drying. Packed in 25-kg bags, subject article is used as a bulking agent for ambient dairy products.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, glucose, which occurs naturally in fruits and honey. Commercial glucose is obtained by hydrolysing starch with acids and/or enzymes. It always contains, in addition to dextrose, a variable proportion of di-, tri- and other polysaccharides (mallose, maltotriose, etc.). It has a reducing sugar content, expressed as dextrose on the dry substance, of not less than 20 %. It is usually in the form of a colourless, more or less viscous liquid or of lumps or cakes (glucose aggregates) or of an amorphous powder. It is used mainly in the food industry, in brewing, in tobacco fermentation and in pharmacy.

In view thereof, subject article is classified under AHTN 2022 subheading 1702.30.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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.

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 2106.90.91		24-679
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			16 October 2024

4	DESCRIPTION OF GOOD
	“FIBERCREME MULTI-PURPOSE CREAMER”
	<p>Based on the product composition, product specifications, production process flow diagram, and flat lay label artworks submitted, subject article is a lactose-, gluten-, and sugar-free multi-purpose creamer in the form of a white to slightly cream-coloured powder. It is composed of isomalto-oligosaccharide; fully hydrogenated coconut oil; sodium caseinate (milk protein); dipotassium phosphates and sodium polyphosphates (stabilizers); distilled mono- and diglycerides and sodium stearoyl lactylate (emulsifiers); and silicon dioxide (anticaking agent). Packed in 168-g jars and in 100-g, 450-g, and 1,000-g bags, subject article is added to food and beverage products to increase their value, functionality, and palatability.</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 2106.90.91, 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.
	24-679

<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)	7	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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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 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero		24-683
		3	DATE ISSUED
			16 October 2024

4	DESCRIPTION OF GOOD																																							
	“LCD PANEL AND CABINET, MODEL: HISENSE 50A6K”																																							
	<p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Quantity</th> <th style="width: 30%;">Part Name</th> <th style="width: 55%;">Description</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 pc</td> <td>Front Cover</td> <td>The case at the front of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Bottom Frame</td> <td>Right case at the back of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Open Cell</td> <td>The panel used to display the image</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Micro Lens on Prism (MOP)</td> <td>A membrane that improves the brightness of the front view</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Diffusion Film</td> <td>A film that directs the direction for light scattering</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Reflection Film</td> <td>A film to improve brightness and energy efficiency</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Light Bar</td> <td>Beads integrated on a single bar</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Metal Back Cover (MBC)</td> <td>The metal plate that holds the other parts of the TV in place</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Light Guiding Part</td> <td>A window that accepts signals from the remote control</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Timing Controller Board (T-CON)</td> <td>Sends signals to drive the LCD screen to display images</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Loud Speaker L/R</td> <td>The part that converts electrical signals into sounds</td> </tr> <tr> <td style="text-align: center;">3 pcs</td> <td>Rear Cover M / L / R</td> <td>Middle / left / right cases at the back of the TV</td> </tr> </tbody> </table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete TV set.</p>	Quantity	Part Name	Description	1 pc	Front Cover	The case at the front of the TV	1 pc	Bottom Frame	Right case at the back of the TV	1 pc	Open Cell	The panel used to display the image	1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view	1 pc	Diffusion Film	A film that directs the direction for light scattering	1 pc	Reflection Film	A film to improve brightness and energy efficiency	2 pcs	Light Bar	Beads integrated on a single bar	1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place	1 pc	Light Guiding Part	A window that accepts signals from the remote control	1 pc	Timing Controller Board (T-CON)	Sends signals to drive the LCD screen to display images	2 pcs	Loud Speaker L/R	The part that converts electrical signals into sounds	3 pcs	Rear Cover M / L / R	Middle / left / right cases at the back of the TV
Quantity	Part Name	Description																																						
1 pc	Front Cover	The case at the front of the TV																																						
1 pc	Bottom Frame	Right case at the back of the TV																																						
1 pc	Open Cell	The panel used to display the image																																						
1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view																																						
1 pc	Diffusion Film	A film that directs the direction for light scattering																																						
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2	TCC (AR) NO.
	24-683

5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero		24-684
		3	DATE ISSUED
			16 October 2024

4	DESCRIPTION OF GOOD																																				
	“LCD PANEL AND CABINET, MODEL: HISENSE 55A6K”																																				
	<p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a television (TV) set. It consists of the following major parts:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Quantity</th> <th style="width: 30%;">Part Name</th> <th style="width: 55%;">Description</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 pc</td> <td>Front Cover</td> <td>The case at the front of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Bottom Frame</td> <td>Right case at the back of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Open Cell</td> <td>The panel used to display the image</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Micro Lens on Prism (MOP)</td> <td>A membrane that improves the brightness of the front view</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Diffusion Film</td> <td>A film that directs the direction for light scattering</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Reflection Film</td> <td>A film to improve brightness and energy efficiency</td> </tr> <tr> <td style="text-align: center;">4 pcs</td> <td>Light Bar</td> <td>Beads integrated on a single bar</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Metal Back Cover (MBC)</td> <td>The metal plate that holds the other parts of the TV in place</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Light Guiding Part</td> <td>A window that accepts signals from the remote control</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Loud Speaker L/R</td> <td>The part that converts electrical signals into sounds</td> </tr> <tr> <td style="text-align: center;">3 pcs</td> <td>Rear Cover M / L / R</td> <td>Middle / left / right cases at the back of the TV</td> </tr> </tbody> </table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete TV set.</p>	Quantity	Part Name	Description	1 pc	Front Cover	The case at the front of the TV	1 pc	Bottom Frame	Right case at the back of the TV	1 pc	Open Cell	The panel used to display the image	1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view	1 pc	Diffusion Film	A film that directs the direction for light scattering	1 pc	Reflection Film	A film to improve brightness and energy efficiency	4 pcs	Light Bar	Beads integrated on a single bar	1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place	1 pc	Light Guiding Part	A window that accepts signals from the remote control	2 pcs	Loud Speaker L/R	The part that converts electrical signals into sounds	3 pcs	Rear Cover M / L / R	Middle / left / right cases at the back of the TV
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2	TCC (AR) NO.
	24-684

5 REASONS FOR CLASSIFICATION

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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 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero		24-685
		3	DATE ISSUED
			16 October 2024

4	DESCRIPTION OF GOOD																																					
	“LCD PANEL AND CABINET, MODEL: DEVANT 55QUHW01”																																					
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2	TCC (AR) NO.
	24-685

5 REASONS FOR CLASSIFICATION

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FOR THE COMMISSION
Digitally signed
MariLou P. Mendoza
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 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero		24-689
		3	DATE ISSUED
			16 October 2024

4	DESCRIPTION OF GOOD																																								
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2	TCC (AR) NO.
	24-689

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In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
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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 2008.97.20		24-715
	MFN - 10% ad valorem AANZFTA - Zero AHKFTA - 4% ad valorem AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 10% ad valorem AKFTA - 10% ad valorem		16 October 2024

4	DESCRIPTION OF GOOD
	<p>“DEHYDRATED FRUIT MIX IRREGULAR DICE 5-7mm NO SO2 (GUAVA, PAPAYA, PINEAPPLE)”</p> <p>Based on the manufacturer's certification, production process flowchart, product specifications, and photographs of the product and packaging submitted, subject article is a mixture of diced dehydrated guava, papaya, and pineapple. It is produced by separately soaking the boiled diced fruits in sugar syrup with citric acid for taste adjustment, followed by a two-stage drying/dehydrating in hot air oven, and then mixing the fruits. Packed in 20-kg (net weight) corrugated cartons containing four vacuum-sealed polyethylene bags, subject article is used as an ingredient in the manufacture of tropical fruit-flavoured oatmeal.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 20.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. It includes, <i>inter alia</i>, fruit preserved by osmotic dehydration. The expression “osmotic dehydration” refers to a process whereby pieces of fruit are subjected to prolonged soaking in a concentrated sugar syrup so that much of the water and the natural sugar of the fruit is replaced by sugar from the syrup. The fruit may subsequently be air-dried to further reduce the moisture content.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2008.97.20, 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.
	24-715

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)	10	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	10	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

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