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AOCG Memo No. 208 - 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 : 5 November 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 29 October 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-628	"DXN® ZHI HONEY"	0409.00.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
24-701	"ROAST CHICKEN/K FLAVOR GR12387"	3302.10.30	MFN – 1% ad valorem AKFTA – Zero* RCEP – Zero*
24-747	"IMIT VANILLA FLAVOR F4393202"	3302.10.90	MFN – 1% 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. 24-101

29 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 three additional Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-628, 24-701 and 24-747, issued by this Commission on 29 October 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

ERNESTO L. ALBANO
Commissioner
Officer-in-Charge

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 0409.00.00		24-628
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - 7% ad valorem RCEP - Zero	3	DATE ISSUED
			29 October 2024

4	DESCRIPTION OF GOOD
	“DXN® ZHI HONEY”
	<p>Based on the product information sheet, finished good specifications, raw material specifications, manufacturing process flowchart, and product label submitted, subject article is a pure polyfloral honey in the form of a brown to dark brown liquid. Packed in 460-g bottles, subject article is suitable to be used in baking and cooking, as a spread on various food, or as a natural sweetener for cold and hot drinks.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers natural honey. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers honey produced by bees (<i>Apis mellifera</i>) or by other insects, centrifuged, or in the comb or containing comb chunks, provided that neither sugar nor any other substance has been added. Such honey may be designated by floral source, origin or colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0409.00.00, 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.
24-628	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	7	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



ERNESTO L. ALBANO
Commissioner
Officer-in-Charge

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 3302.10.30 MFN - 1% ad valorem AKFTA - Zero RCEP - Zero		24-701
		3	DATE ISSUED
			29 October 2024

4 DESCRIPTION OF GOOD

“ROAST CHICKEN/K FLAVOR GR12387”

Based on the quality assurance sheet, ingredients list, manufacturing process flowchart, safety data sheet, supplemental information, photographs of the label and packaging, and sample submitted, subject article is a flavouring preparation in the form of a brownish-orange powder with a meaty, broth, and umami taste profile. It is composed of flavouring preparation (consists of odoriferous substances such as essential oils and synthetic aromatics), salt, monosodium glutamate, corn maltodextrin, hydrogenated palm oil, and disodium guanylate, among others. Packed in 25-kg boxes with an inner polyethylene (PE) liner, subject article is used as an ingredient in the manufacture of foodstuffs.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; 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

ERNESTO L. ALBANO

Commissioner
Officer-in-Charge

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY AHTN 3302.10.90 MFN - 1% ad valorem	<table border="1"> <tr> <td style="width: 50%;">2 TCC (AR) NO.</td> <td style="width: 50%; text-align: center;">24-747</td> </tr> <tr> <td>3 DATE ISSUED</td> <td style="text-align: center;">29 October 2024</td> </tr> </table>	2 TCC (AR) NO.	24-747	3 DATE ISSUED	29 October 2024
2 TCC (AR) NO.	24-747				
3 DATE ISSUED	29 October 2024				

4	DESCRIPTION OF GOOD	<p style="text-align: center;">“IMIT VANILLA FLAVOR F4393202”</p> <p>Based on the quality assurance sheet, product composition, ingredient statement, production process flow diagram, supplemental information, and photographs of the packaging and product label submitted, subject article is a flavouring preparation in liquid form. It is composed of natural flavor (containing odoriferous substances such as essential oils and synthetic aromatics), tea, alcohol, water, molasses, and caramel color, among others. Packed in 40-lb high-density polyethylene (HDPE) pails, subject article is used as a flavouring ingredient in sauces and liquid mixes.</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, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="text-align: right; margin-right: 50px;">  ERNESTO L. ALBANO Commissioner Officer-in-Charge </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>

