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AOCG Memo No. 209-2024

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-459	"TENAX TONER BLACK"	3212.90.29	MFN – 3% ad valorem
23-473	"ENCLOSURE WITH POWER SUPPLY, MODEL: ECP-N765-S-(R/NW)"	8538.10.19	MFN – Zero AJCEPA – Zero* PJEPA – Zero* RCEP – Zero*
24-510	"BEV CARGO VAN, MODEL: DFSK EC75"	8704.60.29.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*
24-555	"DFSK ZN1033U5PBEV EV 4WD PICK UP"	8704.60.21	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*

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



Gate 3, South Harbor, Port Area, Manila 1018

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AOCG Memo No. 209-2024 P-2

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-636	"PURINA® FRISKIES® ADULT CAT FOOD INDOOR DELIGHTS"	2309.10.10	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-708	"BUTTER FLAVORBURST ST7003/05"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-716	"FORMAXINE"	3808.94.90	MFN – 3% ad valorem AIFTA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 209-2024 r.3



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-102

30 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 seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-459, 24-473, 24-510, 24-555, 24-636, 24-708 and 24-716, issued by this Commission on 30 October 2024. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://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*

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Addresses: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph) / [Records@tariffcommission.gov.ph](mailto:Records@tariffcommission.gov.ph)





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3212.90.29 MFN - 3% ad valorem		24-459
		<b>3</b>	<b>DATE ISSUED</b>
			30 October 2024

**4 DESCRIPTION OF GOOD**

**“TENAX TONER BLACK”**

Based on the technical data sheet, production process flowchart, test report, safety data sheet, product label, packaging information, supplemental information, and photograph of the product submitted, subject article is a quick-drying black liquid composed of polysiloxane, ethyl acetate, mixture of waxes, n-butyl acetate, dioctyltin dilaurate, and carbon black, among others. It is used as a color enhancer for black granites to correct typical defects and to homogenize different color shades by covering flakes and masking cobwebs. Packed in boxes containing 12 1-L cans, subject article is applied to dried polished granite by hand or by an automatic waxing line.

**5 REASONS FOR CLASSIFICATION**

Heading 32.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, dyes and other colouring matter put up in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these are non-film forming products which normally consist of mixtures of colouring matter with other substances (e.g., inert diluents, surface-active products which encourage the penetration and fixation of the colouring matter). Mordants are also sometimes added. They fall here only if, among others, in packings for retail sale (e.g., sachets of powder, bottles of liquid) put up for use as dyes.

In view thereof, subject article is classified under AHTN 2022 subheading 3212.90.29, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8538.10.19</b> <b>MFN - Zero</b> <b>AJCEPA - Zero</b> <b>PJEPA - Zero</b> <b>RCEP - Zero</b>		<b>23-473</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>30 October 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“ENCLOSURE WITH POWER SUPPLY, MODEL: ECP-N765-S-(R/NW)”</b></p> <p>Based on the brochure and technical information submitted, subject article is a rectangular steel box fitted with a power supply unit. It is designed to be used as a cabinet or enclosure of a scalable analog/addressable fire alarm control panel with an input rating of 100 to 240 V AC, 50/60 Hz. Having a dimension of 506 mm x 377 mm x 102 mm (H x W x D), subject article is available in red or white color and has a rated ambient working temperature of 0°C to 49°C.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.38 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the goods of the three preceding headings.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8538.10.19, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AJ”; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form “JP”; 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> <div style="text-align: center;">   <b>ERNESTO L. ALBANO</b>                  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>







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8704.60.29.900</b> <b>MFN - Zero</b> <b>ACFTA - 5% ad valorem</b> <b>RCEP - 30% ad valorem</b>		<b>24-510</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>30 October 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“BEV CARGO VAN, MODEL: DFSK EC75”</b>														
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU) electric cargo van. It is equipped with an electric motor as the sole means of propulsion and has a rear windowless cabin with a cargo space of 6.9 m<sup>3</sup>. Having a front-wheel drivetrain configuration, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;"><b>Motor Type</b></td> <td>336 V AC permanent magnet synchronization</td> </tr> <tr> <td><b>Battery Type / Capacity (kWh)</b></td> <td>Lithium iron phosphate / 50.38</td> </tr> <tr> <td><b>Maximum Torque (N.m)</b></td> <td>230</td> </tr> <tr> <td><b>Peak Power (kW)</b></td> <td>70</td> </tr> <tr> <td><b>Overall Dimension (LxWxH) (mm)</b></td> <td>5,130 x 1,860 x 2,020</td> </tr> <tr> <td><b>Gross Vehicle Weight (kg)</b></td> <td>3,060</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td>2 persons</td> </tr> </table>	<b>Motor Type</b>	336 V AC permanent magnet synchronization	<b>Battery Type / Capacity (kWh)</b>	Lithium iron phosphate / 50.38	<b>Maximum Torque (N.m)</b>	230	<b>Peak Power (kW)</b>	70	<b>Overall Dimension (LxWxH) (mm)</b>	5,130 x 1,860 x 2,020	<b>Gross Vehicle Weight (kg)</b>	3,060	<b>Seating Capacity</b>	2 persons
<b>Motor Type</b>	336 V AC permanent magnet synchronization														
<b>Battery Type / Capacity (kWh)</b>	Lithium iron phosphate / 50.38														
<b>Maximum Torque (N.m)</b>	230														
<b>Peak Power (kW)</b>	70														
<b>Overall Dimension (LxWxH) (mm)</b>	5,130 x 1,860 x 2,020														
<b>Gross Vehicle Weight (kg)</b>	3,060														
<b>Seating Capacity</b>	2 persons														
															

<b>e</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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> <div style="text-align: right; margin-right: 50px;">   <b>ERNESTO L. ALBANO</b>                      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>







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8704.60.21 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		24-555
		<b>3</b>	<b>DATE ISSUED</b>
			30 October 2024

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<p><b>“DFSK ZN1033U5PBEV EV 4WD PICK UP”</b></p> <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 electric motors (permanent magnet synchronous motor) for propulsion. Having a four-wheel drivetrain configuration, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td><b>Battery Type</b></td> <td>Lithium-ion phosphate</td> </tr> <tr> <td><b>Battery Capacity (kWh)</b></td> <td>60</td> </tr> <tr> <td><b>Maximum Power (kW)</b></td> <td>180 (front and rear motors)</td> </tr> <tr> <td><b>Gross Vehicle Weight (kg)</b></td> <td>3,495</td> </tr> <tr> <td><b>Overall Dimension (LxWxH) (mm)</b></td> <td>5,287 x 1,880 x 1,860</td> </tr> <tr> <td><b>Cargo Box Dimension (LxWxH) (mm)</b></td> <td>1,510 x 1,562 x 475</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td>5 persons</td> </tr> </table> 	<b>Battery Type</b>	Lithium-ion phosphate	<b>Battery Capacity (kWh)</b>	60	<b>Maximum Power (kW)</b>	180 (front and rear motors)	<b>Gross Vehicle Weight (kg)</b>	3,495	<b>Overall Dimension (LxWxH) (mm)</b>	5,287 x 1,880 x 1,860	<b>Cargo Box Dimension (LxWxH) (mm)</b>	1,510 x 1,562 x 475	<b>Seating Capacity</b>	5 persons
<b>Battery Type</b>	Lithium-ion phosphate														
<b>Battery Capacity (kWh)</b>	60														
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<b>Gross Vehicle Weight (kg)</b>	3,495														
<b>Overall Dimension (LxWxH) (mm)</b>	5,287 x 1,880 x 1,860														
<b>Cargo Box Dimension (LxWxH) (mm)</b>	1,510 x 1,562 x 475														
<b>Seating Capacity</b>	5 persons														

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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</p>  <p style="text-align: right;"><b>ERNESTO L. ALBANO</b> Commissioner Officer-in-Charge</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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2309.10.10</b>		<b>24-636</b>
	MFN - 5% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - Zero AJCEPA - Zero              AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>30 October 2024</b>

**4 DESCRIPTION OF GOOD**

**“PURINA® FRISKIES® ADULT CAT FOOD INDOOR DELIGHTS”**

Based on the product composition, manufacturing process flow diagram, product specifications, and photograph of the product submitted, subject article is a cat food in the form of dry kibbles. It is composed of whole grain cereals (corn and wheat), poultry byproduct meal, byproduct from soya milk processing, dietary fibre, wheat gluten, minerals and vitamins, amino acids, poultry oil, flavours (salmon, tuna, chicken, beef, and vegetables), and colours. Packed in 1.1-kg (net weight) pouches, subject article is intended to provide complete and balanced nutrition to adult cats (over 12 months old).



**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed, and biscuits for dogs or other animals, usually made with flour, starch or cereal products mixed with greaves or meat meal.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:





2	TCC (AR) NO.
	24-636

<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



**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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.30</b>		<b>24-708</b>
	MFN - 1% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - Zero AJCEPA - Zero              AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>30 October 2024</b>

**4 DESCRIPTION OF GOOD**

**“BUTTER FLAVORBURST ST7003/05”**

Based on the quality assurance sheet, ingredient listing, manufacturing process flowchart, safety data sheet, supplemental information, photographs of the packaging and label, and sample submitted, subject article is a flavouring preparation in the form of a yellowish to pale-yellow powder with a fatty, buttery, and roasted taste profile. It is composed of natural and nature-identical flavouring substances (consisting of odoriferous substances such as essential oils and synthetic aromatics), tapioca starch, medium chain triglycerides, and silicon dioxide, among others. Packed in 25-kg carton boxes with an inner polyethylene (PE) liner, subject article is used as an ingredient in the manufacture of foodstuffs to impart a specific flavour.

**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 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.

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:



2	TCC (AR) NO.
	24-708

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



**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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3808.94.90</b> <b>MFN - 3% ad valorem</b> <b>AIFTA - Zero</b>		<b>24-716</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>30 October 2024</b>

**4 DESCRIPTION OF GOOD**

**“FORMAXINE”**

Based on the technical data sheet, product brochure, certificate of analysis, material safety data sheet, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a blend of acids (propionic and phosphoric acids), formaldehyde, and zeolite (excipient), in the form of an off-white powder with acidic odor. Packed in 1-kg foil pouches, subject article is added to animal feeds at a rate of 0.5 to 2 kg per ton of feeds, to reduce the risk of pathogenic bacteria such as *Salmonella*, *E. coli*, and *Clostridium*. It can also be used as a disinfectant in animal houses.


**5 REASONS FOR CLASSIFICATION**

Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here. The products of heading 38.08 include disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms.

In view thereof, subject article is classified under AHTN 2022 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “A1”.

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.*

