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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

AOCG Memo No. 210-2024

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-616	"O-TENTIC DURUM"	1901.90.99	MFN – 7% ad valorem
24-634	"NESCAFE® DOLCE GUSTO® CAFÉ AU LAIT"	IN-QUOTA 2101.12.91.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*

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





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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
		OUT-QUOTA 2101.12.91.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*
24-666	“CALCIUM CARBONATE, MICRONIZED (25 kg)”	2530.90.90	MFN – 3% ad valorem
24-667	“MAX PORTER CHAIN CONVEYOR, MODEL: ZKY-3238”	8428.39.90	MFN - Zero
24-680	“LCD PANEL AND CABINET, MODEL: HISENSE 32A4GS”	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-681	“LCD PANEL AND CABINET, MODEL: HISENSE 43A4N”	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-682	“LCD PANEL AND CABINET, MODEL: DEVANT 43EXW100”	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-693	“MASPION WALL MIRROR”	7009.92.00	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 15% ad valorem* AHKFTA – 15% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – 10% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



Gate 3, South Harbor, Port Area, Manila 1018

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-697	"ENTOMEAL™ AQUA – POWDER"	0511.99.90	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-720	"ST. ALI VEGAN STICKY CHAI"	2101.20.90	MFN – 10% ad valorem AANZFTA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





BAGONG PILIPINAS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-099

28 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 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-616, 24-634, 24-666, 24-667, 24-680, 24-681, 24-682, 24-693, 24-697 and 24-720, issued by this Commission on 28 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 1901.90.99 MFN - 7% ad valorem		24-616
		3	DATE ISSUED
			28 October 2024

4	DESCRIPTION OF GOOD
	“O-TENTIC DURUM”
	<p>Based on the technical data sheet, product composition, hazard analysis and critical control point (HACCP) flowchart, safety data sheet, photograph of the product, and sample submitted, subject article is a flour preparation used as a sourdough-based active bakery component in making breads with a typical Mediterranean taste profile. It is in the form of a light-yellow powder consisting of dried durum wheat sourdough (fermented durum wheat flour), yeast, ascorbic acid, and enzymes. Packed in 1-kg bags, subject article is added to the recipe at a rate of 4% of flour weight with addition of water and salt.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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>

FOR THE COMMISSION

ERNESTO L. ALBANO



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.
					24-634
				3	DATE ISSUED
					28 October 2024

	In-Quota	Out-Quota
AHTN	2101.12.91.100	2101.12.91.200
MFN	30% ad valorem	45% ad valorem
ATIGA	Zero	Zero
AANZFTA	Zero	Zero
ACFTA	Zero	Zero
AHKFTA	30% ad valorem	45% ad valorem
AIFTA	30% ad valorem	45% ad valorem
AJCEPA	Zero	Zero
AKFTA	5% ad valorem	5% ad valorem
RCEP	30% ad valorem	45% ad valorem

4	DESCRIPTION OF GOOD
	<p align="center">“NESCAFÉ® DOLCE GUSTO® CAFÉ AU LAIT”</p> <p>Based on the certificate of ingredients, production process flowchart, product label artwork, and photograph of the product submitted, subject article is a coffee mix preparation contained in capsules. It is composed of cow whole milk powder, coffee creamer, soluble coffee powder, sugar, and medium chain glycerides (MCT) oil. Packed in boxes containing 16 pieces of 9-g capsules, subject article is designed to be served using a compatible coffee machine to make 16 cups of “café au lait”.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
24-634	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	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.



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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 2530.90.90 MFN - 3% ad valorem		24-666
		3	DATE ISSUED
			28 October 2024

4	DESCRIPTION OF GOOD
	“CALCIUM CARBONATE, MICRONIZED (25 kg)”
	<p>Based on the certificate of analysis, product data sheet, ingredient statement, manufacturing process, packing list, and other information submitted, subject article is a fine, white, odourless powder. It is produced by breaking mined calcium carbonate (limestone), followed by filtering, milling, and removal of impurities through filters, heat treatment, and magnets. Packed in 25-kg cartons, subject article is used as a source of salt and minerals for infant, follow-on, and growing-up milk.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.</p> <p>Heading 25.30 of the AHTN 2022 covers mineral substances not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, <i>inter alia</i>, limestone (known as “lithographic stone” and used in the printing industry), in the crude state.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2530.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p>  ERNESTO L. ALBANO Commissioner



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 8428.39.90 MFN - Zero		24-667
		3	DATE ISSUED
			28 October 2024

4	DESCRIPTION OF GOOD												
	“MAX PORTER CHAIN CONVEYOR, MODEL: ZKY-3238”												
	<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, transported 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;">200</td> </tr> <tr> <td>Weight Capacity (t/h)</td> <td style="text-align: center;">150</td> </tr> <tr> <td>Chain Speed (m/sn)</td> <td style="text-align: center;">0.70</td> </tr> <tr> <td>Conveyor Width (mm)</td> <td style="text-align: center;">320</td> </tr> <tr> <td>Conveyor Height (mm)</td> <td style="text-align: center;">380</td> </tr> <tr> <td>Conveyor Flange Width (mm)</td> <td style="text-align: center;">400</td> </tr> </table>	Volume Capacity (m³/s)	200	Weight Capacity (t/h)	150	Chain Speed (m/sn)	0.70	Conveyor Width (mm)	320	Conveyor Height (mm)	380	Conveyor Flange Width (mm)	400
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Conveyor Flange Width (mm)	400												

5 REASONS FOR CLASSIFICATION

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.

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.

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



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		24-680
		3	DATE ISSUED
			28 October 2024

4	DESCRIPTION OF GOOD																																										
	“LCD PANEL AND CABINET, MODEL: HISENSE 32A4GS”																																										
	<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%;"> <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>Rear Cover L</td> <td>Left case at the back of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Rear Cover R</td> <td>Right case at the back of the TV</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>Loudspeaker L/R</td> <td>The part that converts electrical signals into sounds</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Rear Cover M</td> <td>Middle case at the back of the TV</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>Middle Frame</td> <td>A soft frame that is used to connect the Front Cover to the Metal Back Cover</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Light Bar</td> <td>Beads integrated on a single bar</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;">1 pc</td> <td>Diffusion Plank</td> <td>A plank that directs the direction for light scattering</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Micro Lens on Prism (MOP)</td> <td>A mebrane that improves the brightness of the front view</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>Front Cover</td> <td>The case at the front of the TV</td> </tr> </tbody> </table>	Quantity	Part Name	Description	1 pc	Rear Cover L	Left case at the back of the TV	1 pc	Rear Cover R	Right case at the back of the TV	1 pc	Light Guiding Part	A window that accepts signals from the remote control	2 pcs	Loudspeaker L/R	The part that converts electrical signals into sounds	1 pc	Rear Cover M	Middle case at the back of the TV	1 pc	Metal Back Cover (MBC)	The metal plate that holds the other parts of the TV in place	1 pc	Middle Frame	A soft frame that is used to connect the Front Cover to the Metal Back Cover	1 pc	Light Bar	Beads integrated on a single bar	1 pc	Reflection Film	A film to improve brightness and energy efficiency	1 pc	Diffusion Plank	A plank that directs the direction for light scattering	1 pc	Micro Lens on Prism (MOP)	A mebrane that improves the brightness of the front view	1 pc	Open Cell	The panel used to display the image	1 pc	Front Cover	The case at the front of the TV
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	<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, screws, wires, cable connectors, base stands, and other parts will be assembled locally to make a complete TV set.</p>																																										



2	TCC (AR) NO.
	24-680

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



ERNESTO L. ALBANO
Commissioner
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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		24-681
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		28 October 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD																																										
	“LCD PANEL AND CABINET, MODEL: HISENSE 43A4N”																																										
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Quantity	Part Name	Description																																									
1 pc	Rear Cover L	Left case at the back of the TV																																									
1 pc	Rear Cover R	Right case at the back of the TV																																									
1 pc	Light Guiding Part	A window that accepts signals from the remote control																																									
2 pcs	Loudspeaker L/R	The part that converts electrical signals into sounds																																									
1 pc	Rear Cover M	Middle case at the back of the TV																																									
1 pc	Metal Back Cover	The metal plate that holds the other parts of the TV in place																																									
1 pc	Middle Frame	A soft frame used to connect the Front Cover to Metal Back Cover																																									
1 pc	Light Bar	Beads integrated on a single bar																																									
1 pc	Reflection Film	A film to improve brightness and energy efficiency																																									
1 pc	Diffusion Film	A film that directs the direction for light scattering																																									
1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view																																									
1 pc	Open Cell	The panel used to display the image																																									
1 pc	Front Cover	The case at the front of the TV																																									
	<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, screws, wires, cable connectors, and other parts will be assembled locally to make a complete TV set.</p>																																										

2	TCC (AR) NO.
24-681	

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



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 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero		24-682
		3	DATE ISSUED
			28 October 2024

4	DESCRIPTION OF GOOD																																				
	“LCD PANEL AND CABINET, MODEL: DEVANT 43EXW100”																																				
	<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%;"> <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>1 pc</td> <td>Front Cover</td> <td>Covers the front part of the panel or TV</td> </tr> <tr> <td>1 pc</td> <td>Open Cell</td> <td>Key display component of TV</td> </tr> <tr> <td>1 pc</td> <td>Prism Film</td> <td>Backlight component; spreads the brightness evenly</td> </tr> <tr> <td>1 pc</td> <td>Diffuser Film</td> <td>Backlight component, spreads the light</td> </tr> <tr> <td>1 pc</td> <td>Reflector Film</td> <td>Reflects the light from the light-emitting diode (LED) bar</td> </tr> <tr> <td>3 pcs</td> <td>Lightbar Straight</td> <td>Light source of LED panel</td> </tr> <tr> <td>1 pc</td> <td>Middle Frame</td> <td>Used to fix or hold the Open Cell in place</td> </tr> <tr> <td>4 pcs</td> <td>Support Pin</td> <td>Used to fix or hold the Reflector Film in place</td> </tr> <tr> <td>1 pc</td> <td>Backcover</td> <td>Covers the back part of the panel or TV and used to fix of hold the mainboard</td> </tr> <tr> <td>2 pcs</td> <td>Angle Bead</td> <td>Protects the corners of the Open Cell</td> </tr> <tr> <td>1 pc</td> <td>Timing Controller Board (T-CON)</td> <td>Sends signals to drive the LCD screen to display images</td> </tr> </tbody> </table>	Quantity	Part Name	Description	1 pc	Front Cover	Covers the front part of the panel or TV	1 pc	Open Cell	Key display component of TV	1 pc	Prism Film	Backlight component; spreads the brightness evenly	1 pc	Diffuser Film	Backlight component, spreads the light	1 pc	Reflector Film	Reflects the light from the light-emitting diode (LED) bar	3 pcs	Lightbar Straight	Light source of LED panel	1 pc	Middle Frame	Used to fix or hold the Open Cell in place	4 pcs	Support Pin	Used to fix or hold the Reflector Film in place	1 pc	Backcover	Covers the back part of the panel or TV and used to fix of hold the mainboard	2 pcs	Angle Bead	Protects the corners of the Open Cell	1 pc	Timing Controller Board (T-CON)	Sends signals to drive the LCD screen to display images
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	<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, screws, wires, cable connectors, speakers, base stands, and other parts will be assembled locally to make a complete TV set.</p>																																				



2	TCC (AR) NO.
24-682	

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



ERNESTO L. ALBANO
 Commissioner
 Officer-in-Charge

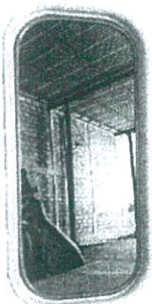
Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also 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 7009.92.00		24-693
	MFN - 15% ad valorem		3
	AANZFTA - 12% ad valorem		DATE ISSUED
	AHKFTA - 15% ad valorem		28 October 2024
	AJCEPA - Zero		
	RCEP - 10% ad valorem		
	ATIGA - Zero		
	ACFTA - 15% ad valorem		
	AIFTA - 11.25% ad valorem		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	“MASPION WALL MIRROR”
	<p>Based on the technical specifications, product composition, manufacturing process, and photographs of the product submitted, subject article is a framed glass wall mirror. Its frame is made from high impact polystyrene (HIPS) with a slot at the back for mounting/hanging the mirror on the wall. Generally used as a reflective surface for personal grooming, checking of outfits, or applying makeup, subject article has overall dimensions of 25.6 cm x 3.3 cm x 57.5 cm (W x H x D), and weighs 0.8495 kg.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 70.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glass mirrors, whether or not framed, including rear-view mirrors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers mirrors in sheets, whether or not further worked. It also includes shaped mirrors of any size, for example, mirrors for furniture, for interior decoration, for railway carriages, etc.; toilet mirrors (including hand or hanging mirrors); pocket mirrors (whether or not in a protective case). The heading further includes magnifying or reducing mirrors and rear-view mirrors (e.g., for vehicles). All these mirrors may be backed (with paperboard, fabric, etc.), or framed (with metal, wood, plastics, etc.), and the frame itself may be trimmed with other materials (fabric, shells, mother of pearl, tortoise-shell, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7009.92.00, 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.
	24-693

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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	15	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	15	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	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	10	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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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	2	TCC (AR) NO.
	AHTN 0511.99.90		24-697
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		28 October 2024

4	DESCRIPTION OF GOOD
	“ENTOMEAL™ AQUA - POWDER”
	<p>Based on the technical data sheet, manufacturing process flowchart, material safety data sheet, and process certificate submitted, subject article is a defatted functional protein in the form of a brown to dark-brown fine powder with a dried fish or nuts odor. It is produced by mincing washed and hot bathed black soldier fly (<i>Hermetia illucens</i>) larvae, followed by tricanter centrifugation (to separate the oil), drying, and meal grinding. Packed in 25-kg sealed bags, subject article is used in aquaculture feed formulations as a source of protein.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 05.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, animal products not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes cochineal and similar insects, unfit for human consumption. Cochineal and kermes are presented dried and may be whole or powdered.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0511.99.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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.
24-697	

<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

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FOR THE COMMISSION



ERNESTO L. ALBANO
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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 2101.20.90 MFN - 10% ad valorem AANZFTA - Zero RCEP - Zero		24-720
		3	DATE ISSUED
			28 October 2024

4	DESCRIPTION OF GOOD
	<p>“ST. ALI VEGAN STICKY CHAI”</p> <p>Based on the technical specifications, certificate of analysis, product specifications, manufacturing process flowchart, product label, and photographs of the product and packaging submitted, subject article is a tea preparation in the form of brown granules with chunks of spices and black tea. It consists of rapadura sugar, black tea (loose tea leaves), rice malt syrup, star anise, cassia cinnamon powder, cardamom pods, aniseed, cloves, ginger root powder, and black peppercorn. Packed in 1-kg foil-lined pouch bags, 1 to 2 teaspoons of subject article are to be steeped and simmered for 3 to 5 minutes in 250-mL milk prior to consumption.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of coffee, tea or maté. These products may be presented in lump, granular or powder form, or as liquid or solid extracts. They may also be mixed either with one another or with other ingredients (e.g., salt or alkaline carbonates), and may be put up in various types of containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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 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>

FOR THE COMMISSION

ERNESTO L. ALBANO