



MASTER COPY

AOCG Memo No. 235-2024

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 : 10 December 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 06 December 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-549	"EXTRACT 51180"	2106.90.66	MFN – 7% ad valorem
24-640	"NESCAFE POWDER KERF591 270KG PER BAG"	IN-QUOTA 2101.11.11.100	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).



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



MASTER COPY

AOCG Memo No. 235-2024 p.2

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
		OUT-QUOTA 2101.11.11.200	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*
24-652	“ALFA LAVAL TJ20G ROTARY JET HEAD”	8424.30.00	MFN - Zero
24-686	“LCD PANEL AND CABINET, MODEL: HISENSE 55U60H”	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-688	“LCD PANEL AND CABINET, MODEL: HISENSE 65U60H”	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-691	“EVODRY® MR1 VANILLA FLAVOR”	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-722	“NESCAFE POWDER KERF583 270KG 6M”	IN-QUOTA 2101.11.11.100	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).**



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



MASTER COPY

AOCG Memo No. 235-2024 p.3

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
		OUT-QUOTA 2101.11.11.200	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*
24-729	"NESCAFÉ® DOLCE GUSTO® STARBUCKS® CARAMEL MACCHIATO"	IN-QUOTA 0901.21.20.100	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*
		OUT-QUOTA 0901.21.20.200	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*

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



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



MASTER COPY

AOCG Memo No. 235-2024 p.4

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-755	"ABS RESIN PA757 NATURAL"	3903.30.60	MFN – 3% ad valorem
24-762	"ETHYLENE-BUTENE COPOLYMER LLDPE UF1001DH"	3901.40.00	MFN – 3% ad valorem AKFTA – 3% ad valorem* RCEP – Zero*
24-775	"DEHYDRATED PINEAPPLE CORE QUARTER DICE 7-9 mm"	2008.20.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 4% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 10% ad valorem* RCEP – Zero*
24-780	"COMPOUNDED POLYPROPYLENE RESIN (POLYPROPYLENE RESIN COPOLYMER) PP TBRHH-MNR NATURAL"	3902.30.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – 10% ad valorem* AKFTA – Zero* RCEP – 10% ad valorem*

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



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



MASTER COPY

AOCG Memo No. 235-2024 p.5

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-781	"COMPOUNDED POLYPROPYLENE RESIN (POLYPROPYLENE RESIN COPOLYMER) PP TBRHH-MNR B-239R (ATLANTIC BLUE)"	3902.30.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – 10% ad valorem* AKFTA – Zero* RCEP – 10% ad valorem*
24-817	"FLAVOR CARAMEL POWDER MANE E_1974258"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-820	"FLAVOR N-CAPTURE VANILLA E_1940037"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-115

06 December 2024

COMMISSIONER BIENVENIDO Y. RUBIO

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

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 15 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-549, 24-640, 24-652, 24-686, 24-688, 24-691, 24-722, 24-729, 24-755, 24-762, 24-775, 24-780, 24-781, 24-817, and 24-820, issued by this Commission on 06 December 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA

Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



BAGONG PILIPINAS

MASTER COPY

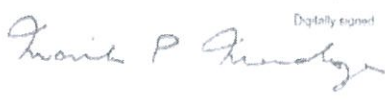
REPUBLIC OF THE PHILIPPINES

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 2106.90.66 MFN - 7% ad valorem		24-549
		3	DATE ISSUED
			06 December 2024

4	DESCRIPTION OF GOOD
	“EXTRACT 51180”
	<p>Based on the certificate of analysis, product information form, production process flowchart, safety data sheet, photographs of the product and packaging, and sample submitted, subject article is a natural flavouring preparation in the form of a clear, colourless to pale yellow or green liquid. It is composed of apple (<i>Pyrus Malus</i>) fruit extract with ethanol obtained from the distillation/concentration of apple essence from the apple juice. Packed in 20-kg (net weight) plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.</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 the heading includes, <i>inter alia</i>, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.66, 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>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<table border="1"> <tr> <td colspan="3">1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</td> </tr> <tr> <td></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td>AHTN</td> <td>2101.11.11.100</td> <td>2101.11.11.200</td> </tr> <tr> <td>MFN</td> <td>30% ad valorem</td> <td>45% ad valorem</td> </tr> <tr> <td>ATIGA</td> <td>Zero</td> <td>Zero</td> </tr> <tr> <td>AANZFTA</td> <td>Zero</td> <td>Zero</td> </tr> <tr> <td>ACFTA</td> <td>Zero</td> <td>Zero</td> </tr> <tr> <td>AHKFTA</td> <td>30% ad valorem</td> <td>45% ad valorem</td> </tr> <tr> <td>AIFTA</td> <td>30% ad valorem</td> <td>45% ad valorem</td> </tr> <tr> <td>AJCEPA</td> <td>Zero</td> <td>Zero</td> </tr> <tr> <td>AKFTA</td> <td>5% ad valorem</td> <td>5% ad valorem</td> </tr> <tr> <td>RCEP</td> <td>30% ad valorem</td> <td>45% ad valorem</td> </tr> </table>	1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY				<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	2101.11.11.100	2101.11.11.200	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	<table border="1"> <tr> <td colspan="2">2 TCC (AR) NO.</td> </tr> <tr> <td colspan="2">24-640</td> </tr> <tr> <td>3 DATE ISSUED</td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center;">06 December 2024</td> </tr> </table>	2 TCC (AR) NO.		24-640		3 DATE ISSUED		06 December 2024	
1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY																																													
	<u>In-Quota</u>	<u>Out-Quota</u>																																											
AHTN	2101.11.11.100	2101.11.11.200																																											
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																																											
2 TCC (AR) NO.																																													
24-640																																													
3 DATE ISSUED																																													
06 December 2024																																													
<table border="1"> <tr> <td>4 DESCRIPTION OF GOOD</td> </tr> <tr> <td style="text-align: center;">“NESCAFE POWDER KERF591 270KG PER BAG”</td> </tr> <tr> <td>Based on the certificate of ingredients, production process flowchart, product label, and supplemental information submitted, subject article is an instant coffee powder produced by roasting green coffee beans, followed by grinding, extraction with hot water, evaporation, and spray drying. Packed in 270-kg (net weight) bags, subject article is used as a raw material in the manufacture of coffee mixes.</td> </tr> </table>		4 DESCRIPTION OF GOOD	“NESCAFE POWDER KERF591 270KG PER BAG”	Based on the certificate of ingredients, production process flowchart, product label, and supplemental information submitted, subject article is an instant coffee powder produced by roasting green coffee beans, followed by grinding, extraction with hot water, evaporation, and spray drying. Packed in 270-kg (net weight) bags, subject article is used as a raw material in the manufacture of coffee mixes.																																									
4 DESCRIPTION OF GOOD																																													
“NESCAFE POWDER KERF591 270KG PER BAG”																																													
Based on the certificate of ingredients, production process flowchart, product label, and supplemental information submitted, subject article is an instant coffee powder produced by roasting green coffee beans, followed by grinding, extraction with hot water, evaporation, and spray drying. Packed in 270-kg (net weight) bags, subject article is used as a raw material in the manufacture of coffee mixes.																																													
<table border="1"> <tr> <td>5 REASONS FOR CLASSIFICATION</td> </tr> <tr> <td>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 the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</td> </tr> <tr> <td>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% ad valorem and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to submission of the corresponding proof of origin:</td> </tr> </table>		5 REASONS FOR CLASSIFICATION	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 the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.	In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% ad valorem and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to submission of the corresponding proof of origin:																																									
5 REASONS FOR CLASSIFICATION																																													
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 the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.																																													
In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% ad valorem and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to submission of the corresponding proof of origin:																																													

2	TCC (AR) NO.
	24-640

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

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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



BAGONG PILIPINAS

MASTER COPY

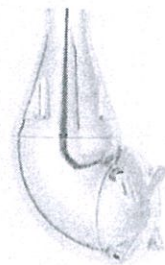
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 8424.30.00 MFN - Zero		24-652
		3	DATE ISSUED
			06 December 2024

4	DESCRIPTION OF GOOD
	“ALFA LAVAL TJ20G ROTARY JET HEAD”
	<p>Based on the brochure, technical specifications, and instruction manual submitted, subject article is a rotary jet head tank cleaning machine consisting mainly of a stainless steel body and cone, turbine, nozzles, and other parts. It combines pressure and flow to create high-impact cleaning fluid jets that rotate in a repeatable 360° cleaning pattern. Designed for the removal of residues from hygienic tanks in the dairy, food, brewery, beverage, distillery, pharmaceutical, and personal care industries, subject article has a working pressure of up to 8 bar (0.8 MPa) and is capable of cleaning tanks with capacities from 15 m³ to 150 m³.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 84.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, steam or sand blasting machines and similar jet projecting machines. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers machines and appliances for projecting, dispersing or spraying steam, liquids or solid materials (e.g., sand, powders, granules, grit or metallic abrasives) in the form of a jet, a dispersion (whether or not in drips) or a spray. Provided they incorporate mechanical devices for producing or dispersing the spray or jet, or for automatically orientating the spray head (including simple mechanisms activated by water pressure), the heading includes the following types of appliances, whether fixed, transportable or mobile, among others, sprinklers and sprays for lawns, orchards, etc. (e.g., rotary sprays and oscillating sprays).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8424.30.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



MASTER COPY

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		24-686
		3	DATE ISSUED
			06 December 2024

4	DESCRIPTION OF GOOD																																							
	“LCD PANEL AND CABINET, MODEL: HISENSE 55U60H”																																							
	<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;">1 pc</td> <td>Mid frame</td> <td>Middle frame on the TV</td> </tr> <tr> <td style="text-align: center;">8 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>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;">1 pcs</td> <td>Rear Cover</td> <td>Case 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, screws, 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	1 pc	Mid frame	Middle frame on the TV	8 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	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	1 pcs	Rear Cover	Case 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																																						
1 pc	Reflection Film	A film to improve brightness and energy efficiency																																						
1 pc	Mid frame	Middle frame on the TV																																						
8 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	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																																						
1 pcs	Rear Cover	Case at the back of the TV																																						



2	TCC (AR) NO.
24-686	

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

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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



MASTER COPY

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		24-688
		3	DATE ISSUED
			06 December 2024

4	DESCRIPTION OF GOOD																																							
	“LCD PANEL AND CABINET, MODEL: HISENSE 65U60H”																																							
	<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;">1 pc</td> <td>Mid frame</td> <td>Middle frame on the TV</td> </tr> <tr> <td style="text-align: center;">8 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>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;">1 pc</td> <td>Rear Cover</td> <td>Case 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, screws, 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	1 pc	Mid frame	Middle frame on the TV	8 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	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	1 pc	Rear Cover	Case 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																																						
1 pc	Reflection Film	A film to improve brightness and energy efficiency																																						
1 pc	Mid frame	Middle frame on the TV																																						
8 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	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																																						
1 pc	Rear Cover	Case at the back of the TV																																						



2	TCC (AR) NO.
24-688	

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

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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



BAGONG PILIPINAS

MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-691
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			06 December 2024

4 DESCRIPTION OF GOOD

“EVODRY® MR1 VANILLA FLAVOR”

Based on the ingredient list, technical data sheet, manufacturing process flowchart, certificate of analysis, packaging information, and packing list submitted, subject article is a flavouring preparation in the form of a white to light-yellow powder. It is composed of nature-identical flavouring substances (consisting of synthetic aromatics), natural flavouring substances, and maltodextrin. Packed in 20-kg high-density polyethylene (HDPE) bags contained in corrugated cartons, subject article is used as a flavouring for ambient dairy products.

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.
	24-691

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
		<u>In-Quota</u>	<u>Out-Quota</u>		24-722
	AHTN	2101.11.11.100	2101.11.11.200	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		06 December 2024
	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">“NESCAFE POWDER KERF583 270KG 6M”</p> <p>Based on the certificate of ingredients, production process flowchart, packing list, photographs of the product and packaging, and supplemental information submitted, subject article is an instant coffee in the form of a brown powder. It is produced by roasting green Robusta coffee beans, followed by grinding, extraction with hot water, evaporation, and spray drying. Packed in 270-kg (net weight) bags, subject article is used as a raw material in the manufacture of coffee mixes.</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 the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% ad valorem and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
24-722	

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

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.




MASTER COPY

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.
		<u>In-Quota</u>	<u>Out-Quota</u>		24-729
	AHTN	0901.21.20.100	0901.21.20.200	3	DATE ISSUED
	MFN	40% ad valorem	40% ad valorem		06 December 2024
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	5% ad valorem	5% ad valorem		
	AHKFTA	40% ad valorem	40% ad valorem		
	AIFTA	40% ad valorem	40% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	40% ad valorem	40% ad valorem		

4	DESCRIPTION OF GOOD
	<p align="center">“NESCAFÉ® DOLCE GUSTO® STARBUCKS® CARAMEL MACCHIATO”</p> <p>Based on the certificate of ingredients, production process flowchart, and photograph of the product submitted, subject article is composed of coffee capsules and milk capsules. The coffee capsules contain 100% roasted ground Arabica coffee while the milk capsules contain whole milk powder, sugar, flavors, and butter oil/anhydrous milk fat. Packed in cardboard boxes containing six coffee capsules and six milk capsules, subject article is designed to be served using a compatible coffee machine to produce caramel macchiato drink.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem, and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to the submission of the corresponding proof of origin:</p>

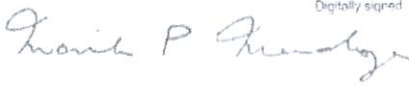


MASTER COPY

2	TCC (AR) NO.
24-729	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>		<i>Proof of Origin</i>
	<i>In-Quota</i>	<i>Out-Quota</i>	
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)	5	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	40	40	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	40	40	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	40	40	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.



MASTER COPY

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 3903.30.60 MFN - 3% ad valorem	2 TCC (AR) NO. 24-755
	3 DATE ISSUED 06 December 2024

4 DESCRIPTION OF GOOD “ABS RESIN PA757 NATURAL” <p>Based on the product data sheet, safety data sheet, packaging information, and photograph of the product submitted, subject article is an acrylonitrile-butadiene-styrene (ABS) copolymer with additives. It is in the form of natural or off-white granules. Packed in 25-kg bags, subject article is used as a raw material in the production of molded plastic articles.</p>

5 REASONS FOR CLASSIFICATION <p>Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.03 of the AHTN 2022 covers polymers of styrene, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polystyrene and copolymers of styrene. The most important copolymers of styrene are styrene-acrylonitrile (SAN) copolymers, acrylonitrile-butadiene-styrene (ABS) copolymers and styrene-butadiene copolymers. Acrylonitrile-butadiene-styrene (ABS) copolymers, which have high shock and weather resistance, are used in the manufacture of parts and accessories of bodies for motor vehicles, of refrigerator doors, of telephones, of bottles, of shoe heels, of cases for machines, of water pipes, of building panels, of vessels, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3903.30.60, 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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  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 2008.20.90		24-775
	MFN - 10% ad valorem AANZFTA - Zero AHKFTA - 4% ad valorem AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - 5% ad valorem AIFTA - Zero AKFTA - 10% ad valorem		06 December 2024

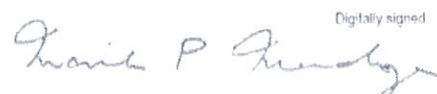
4	DESCRIPTION OF GOOD
	“DEHYDRATED PINEAPPLE CORE QUARTER DICE 7-9 mm”
	<p>Based on the product specifications, ingredients list, production process flowchart, certificate of analysis, packing list, information on product use, and photograph of the product submitted, subject article consists of diced dehydrated pineapple cores with a light to golden yellow colour, firm and soft texture, and typical taste and aroma of natural pineapple. It is produced by soaking pineapple core in sulphur dioxide (SO₂) solution, followed by cutting, boiling, soaking in sugar syrup and citric acid for taste adjustment, and drying. Packed in corrugated cartons containing four 5-kg heat-sealed polyethylene (PE) bags, subject article is used as an ingredient for breakfast cereals.</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 2008.20.90, 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.
24-775	

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)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	4	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)	10	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 3902.30.90		24-780
	MFN - 10% ad valorem AANZFTA - 12% ad valorem AHKFTA - 10% ad valorem AJCEPA - 10% ad valorem RCEP - 10% ad valorem		
	ATIGA - Zero ACFTA - 5% ad valorem AIFTA - 11.25% ad valorem AKFTA - Zero	3	DATE ISSUED
			06 December 2024

4 DESCRIPTION OF GOOD

**“COMPOUNDED POLYPROPYLENE RESIN
(POLYPROPYLENE RESIN COPOLYMER) PP TBRHH-MNR NATURAL”**

Based on the product composition, certificate of analysis, material safety data sheet, and photographs of the product and packaging submitted, subject article is an ethylene-propylene copolymer resin, containing by weight less than 80% propylene and more than 20% ethylene, with pigments and additives. It is in the form of white pellets, with a melt flow rate of 12 g/10 minutes and a specific gravity of 0.90. Packed in 25-kg bags, subject article is used as a raw material in plastic molding processes.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.02 of the AHTN 2022 covers polymers of propylene or of other olefins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polymers of all olefins (i.e. acyclic hydrocarbons having one or more double bonds) except ethylene. The important polymers of this heading are polypropylene, polyisobutylene and propylene copolymers. The general physical properties of polypropylene are similar to those of high-density polyethylene. Polypropylene and propylene copolymers also have a very wide range of applications, for example, packaging film, moulded parts for automobiles, appliances, housewares, etc., wire and cable coating, food container closures, coated and laminated products, bottles, trays and containers for storing precision equipment, ducting, tank linings, piping for chemical plant, tufted carpet backing.

In view thereof, subject article is classified under AHTN 2022 subheading 3902.30.90, 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:



2	TCC (AR) NO.
24-780	

<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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	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

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 3902.30.90		24-781
	MFN - 10% ad valorem AANZFTA - 12% ad valorem AHKFTA - 10% ad valorem AJCEPA - 10% ad valorem RCEP - 10% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - 5% ad valorem AIFTA - 11.25% ad valorem AKFTA - Zero		06 December 2024

4 DESCRIPTION OF GOOD

**“COMPOUNDED POLYPROPYLENE RESIN
 (POLYPROPYLENE RESIN COPOLYMER) PP TBRHH-MNR B-239R (ATLANTIC BLUE)”**

Based on the product composition, certificate of analysis, safety data sheet, manufacturing process flowchart, packing standard, and photograph of the product submitted, subject article is an ethylene-propylene copolymer resin, containing by weight less than 80% propylene and more than 20% ethylene, with additives and pigments. It is in the form of blue pellets, with a melt flow rate of 11 g/10 minutes and a specific gravity of 0.90. Packed in 25-kg bags, subject article is used as a raw material in plastic molding processes.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.02 of the AHTN 2022 covers polymers of propylene or of other olefins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polymers of all olefins (i.e. acyclic hydrocarbons having one or more double bonds) except ethylene. The important polymers of this heading are polypropylene, polyisobutylene and propylene copolymers. The general physical properties of polypropylene are similar to those of high-density polyethylene. Polypropylene and propylene copolymers also have a very wide range of applications, for example, packaging film, moulded parts for automobiles, appliances, housewares, etc., wire and cable coating, food container closures, coated and laminated products, bottles, trays and containers for storing precision equipment, ducting, tank linings, piping for chemical plant, tufted carpet backing.

In view thereof, subject article is classified under AHTN 2022 subheading 3902.30.90, 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:



2	TCC (AR) NO.
24-781	

Free Trade Agreement	Applicable Rates of Duty (% <i>, ad valorem</i>)	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)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	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

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 3302.10.30		24-817
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		06 December 2024

4	DESCRIPTION OF GOOD
	“FLAVOR CARAMEL POWDER MANE E_1974258”
	<p>Based on the safety and technical data sheets, certificate of analysis, production process flowchart, packing list, and other information submitted, subject article is a water-soluble flavouring preparation in the form of a white to beige spray-dried powder, with caramel, coconut, and sweet sensory profile. It is composed of nature-identical flavouring (consisting of synthetic aromatics), maltodextrin, gum arabic, and propylene glycol. Packed in 25-kg (net weight) carton boxes, subject article is used as a flavouring for powdered beverages.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
24-817	

<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.



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-820
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			06 December 2024

4 DESCRIPTION OF GOOD

“FLAVOR N-CAPTURE VANILLA E_1940037”

Based on the technical data sheet, certificate of analysis, supplemental information, and packing list submitted, subject article is a flavouring preparation in the form of a white to off-white powder with a vanilla and butter sensory profile. It is composed of natural flavouring (containing essential oils), maltodextrin, gum arabic, and triacetin. Packed in 25-kg cartons, subject article is used as a flavouring in the manufacture of coffee.

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.
24-820	

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

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.