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AOCG Memo No. 10-2025

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 : 15 January 2025

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 09 January 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-687	"LCD PANEL AND CABINET, MODEL: DEVANT 65QUHV05"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-742	"PRINTED PLASTIC ROLL"	3920.10.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 15% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 12% ad valorem* RCEP – 10% ad valorem*

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



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AOCG Memo No. 10-2025 p. 2

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-743	"CASCADE MICROFIBER TOWEL"	6307.10.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
24-770	"GREEN TEA SD POWDER"	2101.20.20	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
24-782	"BATTERY ASSY, MODEL NO.: DM5026Z2"	8507.60.39	MFN – 1% ad valorem AIFTA – Zero*
24-818	"FLAVOR CARAMEL POWDER MANE E1974257"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-855	"CHOBANI® FLIP® TRIPLE CHOC BROWNIE"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
24-856	"CHOBANI® MANGO"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
24-879	"FLAVOR LYCHEE POWDER MANE R1383487"	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).**





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AOCG Memo No. 10-2025 p.3

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-880	"VANILLIN REPLACER K. E_1213519"	2106.90.98	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 1% ad valorem* AJCEPA – Zero* AKFTA – 1% ad valorem* RCEP – Zero*
24-902	"BAC1203 BATTERY CHARGER"	8504.40.30	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-903	"BAC1210 BATTERY CHARGER"	8504.40.30	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-904	"RITUXIMAB (REDDITUX) 10 mg/mL CONCENTRATE FOR SOLUTION FOR INFUSION (IV) (10 mL)"	3002.15.00	MFN – 1% ad valorem AIFTA – Zero*
24-907	"AVIAX® 5%"	3003.20.00	MFN – 3% ad valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





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AOCG Memo No. 10-2025 p. 4

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-002

09 January 2025

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 14 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-687, 24-742, 24-743, 24-770, 24-782, 24-818, 24-855, 24-856, 24-879, 24-880, 24-902, 24-903, 24-904, and 24-907, issued by this Commission on 09 January 2025. 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

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero		24-687
		3	DATE ISSUED
			09 January 2025

4	DESCRIPTION OF GOOD																																										
	“LCD PANEL AND CABINET, MODEL: DEVANT 65QUHV05”																																										
	<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 of 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>Light Guiding Part</td> <td>A window that accepts signals from the remote control</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Timing Controller Board (T-CON)</td> <td>Sends signals to drive the LCD screen to display images</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Loud Speaker L/R</td> <td>The part that converts electrical signals into sounds</td> </tr> <tr> <td style="text-align: center;">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 of 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	Light Guiding Part	A window that accepts signals from the remote control	1 pc	Timing Controller Board (T-CON)	Sends signals to drive the LCD screen to display images	2 pcs	Loud Speaker L/R	The part that converts electrical signals into sounds	1 pc	Rear Cover	Case at the back of the TV
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2	TCC (AR) NO.
	24-687

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.



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3920.10.90</p> <table border="0"> <tr> <td>MFN - 15% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - 12% ad valorem</td> <td>ACFTA - 5% ad valorem</td> </tr> <tr> <td>AHKFTA - 15% ad valorem</td> <td>AIFTA - 11.25% ad valorem</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - 12% ad valorem</td> </tr> <tr> <td>RCEP - 10% ad valorem</td> <td></td> </tr> </table>	MFN - 15% ad valorem	ATIGA - Zero	AANZFTA - 12% ad valorem	ACFTA - 5% ad valorem	AHKFTA - 15% ad valorem	AIFTA - 11.25% ad valorem	AJCEPA - Zero	AKFTA - 12% ad valorem	RCEP - 10% ad valorem		<table border="1"> <tr> <td data-bbox="1062 427 1369 506">2 TCC (AR) NO. 24-742</td> </tr> <tr> <td data-bbox="1062 506 1369 712">3 DATE ISSUED 09 January 2025</td> </tr> </table>	2 TCC (AR) NO. 24-742	3 DATE ISSUED 09 January 2025
MFN - 15% ad valorem	ATIGA - Zero												
AANZFTA - 12% ad valorem	ACFTA - 5% ad valorem												
AHKFTA - 15% ad valorem	AIFTA - 11.25% ad valorem												
AJCEPA - Zero	AKFTA - 12% ad valorem												
RCEP - 10% ad valorem													
2 TCC (AR) NO. 24-742													
3 DATE ISSUED 09 January 2025													
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“PRINTED PLASTIC ROLL”</p> <p>Based on the product specifications, manufacturing process flowchart, certificate of compliance for food contact materials, certificate of translated documents, and samples of the product submitted, subject article is a printed metalized polyethylene plastic film. It is composed of polyethylene terephthalate (PET) (12μ), polyethylene (PE) (12μ), high-barrier vacuum metalized polyethylene terephthalate (VMPET-HB) (12μ), linear low-density polyethylene (LLDPE) (30μ), ink, and adhesive layers. To be imported in rolls, subject article is intended to be used as a packaging material for various oat cereal products.</p>													
<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 10 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).</p> <p>Heading 39.20 of the AHTN 2022 covers other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading does not cover products which have been reinforced, laminated, supported or similarly combined with materials other than plastics (heading 39.21). For this purpose “similarly combined” must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded metal mesh and woven glass fabric, as well as mineral fibres, whiskers and filaments) However, products made out of plastics compounded with fillers in the form of powders, granules, spheres or flakes are classified in this heading. Further, minor surface treatments such as coloration, printing (subject to Note 2 to Section VII), vacuum deposition of metal are not to be regarded as reinforcements or similar combinations for the purposes of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3920.10.90, 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.
24-742	

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)	5	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)	12	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 2025 RATE/S OF IMPORT DUTY AHTN 6307.10.90 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero	2 TCC (AR) NO. 24-743
	3 DATE ISSUED 09 January 2025

4 DESCRIPTION OF GOOD “CASCADE MICROFIBER TOWEL” <p>Based on the brochure, product composition and use, manufacturing process, photographs of the product, and sample submitted, subject article is a soft, absorbable, cleaning towel made from polyester microfiber material with stitched edge. Available in solid color or printed with designs, subject article has dimensions of 29 ~ 49 cm x 29 ~ 80 cm (W x H) and is ideal for various household cleaning applications.</p>	
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5 REASONS FOR CLASSIFICATION
<p>Heading 63.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature. It includes, in particular, floor-cloths, dish-cloths, dusting cloths and similar cleaning cloths (whether or not impregnated with a cleaning preparation, but excluding those of heading 34.01 or 34.05).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6307.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem ; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2101.20.20		24-770
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - 7% ad valorem RCEP - Zero	3	DATE ISSUED
			09 January 2025

4	DESCRIPTION OF GOOD
	“GREEN TEA SD POWDER”
	<p>Based on the product specifications, certificate of analysis, ingredient statement, manufacturing process flowchart, and packing list submitted, subject article is a green tea extract with maltodextrin, in the form of a greenish-brown to brown soluble powder. It is produced by solvent extraction of <i>Camellia sinensis assamica</i> tea leaves, followed by first filtration, evaporation, pasteurization, second filtration, and spray-drying. Packed in 20-kg (net weight) boxes, subject article is used as an ingredient in the manufacture of powdered tea beverages.</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, tea or maté extracts, essences and concentrates. These may be made from real tea or maté or from a mixture of real tea or maté and tea or maté substitutes in any proportion.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
	24-770

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

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

FOR THE COMMISSION

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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8507.60.39 MFN - 1% ad valorem AIFTA - Zero		24-782
		3	DATE ISSUED
			09 January 2025

4	DESCRIPTION OF GOOD										
	<p align="center">"BATTERY ASSY, MODEL NO.: DM5026Z2"</p> <p>Based on the brochure and technical specifications submitted, subject article is a swappable and rechargeable lithium-ion accumulator pack. It is enclosed in a rectangular box and is fitted with handles on top and terminals at the bottom. Subject article can be used as a source of power for applications such as in electric mobility products, as a portable outdoor power source, and as a household stationary battery. It has the following specifications:</p> <table border="1"> <tr> <td>Nominal Voltage (V)</td> <td>50.26</td> </tr> <tr> <td>Rated Power (Wh)</td> <td>1,314</td> </tr> <tr> <td>Rated Capacity (Ah)</td> <td>26.1</td> </tr> <tr> <td>Dimension (LxWxH) (mm)</td> <td>156.3 x 177.3 x 298</td> </tr> <tr> <td>Mass (kg)</td> <td>10.2</td> </tr> </table> 	Nominal Voltage (V)	50.26	Rated Power (Wh)	1,314	Rated Capacity (Ah)	26.1	Dimension (LxWxH) (mm)	156.3 x 177.3 x 298	Mass (kg)	10.2
Nominal Voltage (V)	50.26										
Rated Power (Wh)	1,314										
Rated Capacity (Ah)	26.1										
Dimension (LxWxH) (mm)	156.3 x 177.3 x 298										
Mass (kg)	10.2										

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required.</p> <p>The EN further state that accumulators are used for supplying current for a number of purposes, e.g., motor vehicles, golf carts, fork-lift trucks, power hand-tools, cellular telephones, portable automatic data processing machines, portable lamps. Accumulators containing one or more cells and the circuitry to interconnect the cells amongst themselves, often referred to as "battery packs", are covered by this heading, whether or not they include any ancillary components which contribute to the accumulator's function of storing and supplying energy, or protect it from damage, such as electrical connectors, temperature control devices (e.g., thermistors), circuit protection devices, and protective housings. They are classified in this heading even if they are designed for use with a specific device.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8507.60.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".</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 align="right">FOR THE COMMISSION Digitally signed  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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-818
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			09 January 2025

4	DESCRIPTION OF GOOD
	“FLAVOR CARAMEL POWDER MANE E1974257”
	<p>Based on the technical data sheet, certificate of analysis, production process flow diagram, safety data sheet, supplemental information, and packing list submitted, subject article is a flavouring preparation in the form of a white to off-white powder. It is composed of natural and nature-identical flavouring substances (containing synthetic aromatics), maltodextrin, and gum arabic. Packed in a 25-kg linear low-density polyethylene (LLDPE) plastic bag placed inside a carton, subject article is used as a flavouring for coffee.</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.
	24-818

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.




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		24-855
		3	DATE ISSUED
			09 January 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"CHOBANI® FLIP® TRIPLE CHOC BROWNIE"</p> <p>Based on the product specifications, production process flow diagram, and photographs of the product submitted, subject article is a chocolate-flavoured, low-fat, thick Greek yogurt with dry mixed toppings (consisting of chocolate cookie crumbles, chocolate fudge pieces, milk chocolate pieces, and white chocolate pieces). It is composed of chocolate low-fat yogurt (skim milk, sugar, water, cream, cocoa, vegetable gums, acidity regulators, mineral salt, and live cultures), chocolate cookie (4%), chocolate fudge (3%), milk chocolate (2%), and white chocolate (1%). Subject article is packed in 140-g plastic tubs with two compartments.</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% 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> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>




REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		24-856
		3	DATE ISSUED
			09 January 2025

4	DESCRIPTION OF GOOD
	“CHOBANI® MANGO”
	<p>Based on the product specifications, production process flow diagram, and photographs of the product submitted, subject article is a thick, creamy Greek yogurt with mango fruit preparation at the bottom. It is made from skim milk, mango, sugar, cream, water, vegetable gums, natural flavours, mineral salt, paprika extract, and live cultures. Subject article is packed in 160-g plastic tubs.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% 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> <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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30		24-879
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			09 January 2025

4	DESCRIPTION OF GOOD
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“FLAVOR LYCHEE POWDER MANE R1383487”

Based on the technical data sheet, certificate of analysis, process flowchart, safety data sheet, and invoice and packing list submitted, subject article is a flavouring preparation in the form of a white to beige spray-dried powder with a characteristic odour. It is composed of nature-identical flavouring substances (synthetic flavouring), artificial and natural flavouring substances/complexes, maltodextrin, gum arabic, and triacetin. Packed in a 25-kg heat-sealed linear low-density polyethylene (LLDPE) plastic bag contained in a carton, subject article is used as an ingredient in powdered beverages.

5	REASONS FOR CLASSIFICATION
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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.
24-879	

<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

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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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.98		24-880
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 1% ad valorem AKFTA - 1% ad valorem		09 January 2025

4 DESCRIPTION OF GOOD

“VANILLIN REPLACER K E_1213519”

Based on the technical data sheet, certificate of analysis, production process flowchart, safety data sheet, and packing list submitted, subject article is a flavouring preparation in the form of a white to off-white spray-dried powder with a characteristic odour. It is composed of maltodextrin, gum arabic, and natural flavouring substances. Packed in a 25-kg heat-sealed linear low-density polyethylene (LLDPE) plastic bag contained in a carton, subject article is used as a flavouring in the manufacture of breakfast cereals.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption.

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 2106.90.98 state that flavouring preparations are mixtures of one or more flavouring substances or extracts, not based on odoriferous substances, with starch, flour or other food substances acting as a carrier. They are premixed for ease of application to food or beverages and function primarily to impart a characteristic taste.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.98, 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.
24-880	

<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)	1	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	1	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

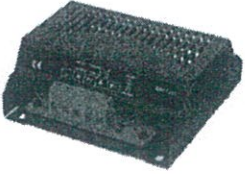
Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also 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 2025 RATE/S OF IMPORT DUTY AHTN 8504.40.30 MFN - Zero ACFTA - Zero RCEP - Zero	2 TCC (AR) NO. 24-902
	3 DATE ISSUED 09 January 2025

4 DESCRIPTION OF GOOD “BAC1203 BATTERY CHARGER” <p>Based on the user manual submitted, subject article is a battery charger that rectifies 100~240 V AC (alternating current), 1 A input current to 12 V DC (direct current), 3 A rated charging current. It is intended to replenish the energy stored in lead-acid batteries (e.g., engine starter batteries and auxiliary batteries for switchgears and other electrical components). Equipped with light-emitting diode (LED) power and charging indicators, subject article measures 110.5 mm x 106 mm x 45 mm (L x W x H) and weighs 0.38 kg.</p>	
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 85.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, electrical static converters. This group includes rectifiers by which alternating current (single or polyphase) is converted to direct current, generally accompanied by a voltage change.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8504.40.30, 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.</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 <i>Digitally signed</i> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

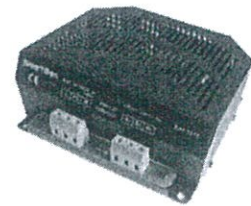
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8504.40.30		24-903
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		09 January 2025
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"BAC1210 BATTERY CHARGER"

Based on the user manual submitted, subject article is a battery charger that rectifies 100~240 V AC (alternating current), 3 A input current to 12 V DC (direct current), 10 A rated charging current. It is intended to replenish the energy stored in lead-acid batteries (e.g., engine starter batteries and auxiliary batteries for switchgears and other electrical components). Equipped with light-emitting diode (LED) power and charging indicators, subject article measures 145.5 mm x 131 mm x 55 mm (L x W x H) and weighs 0.38 kg.



5 REASONS FOR CLASSIFICATION

Heading 85.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, electrical static converters. This group includes rectifiers by which alternating current (single or polyphase) is converted to direct current, generally accompanied by a voltage change.

In view thereof, subject article is classified under AHTN 2022 subheading 8504.40.30, 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

Mari Lou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.15.00 MFN - 1% ad valorem AIFTA - Zero		24-904
		3	DATE ISSUED
			09 January 2025

4	DESCRIPTION OF GOOD
	<p>“RITUXIMAB (REDDITUX) 10 mg/mL CONCENTRATE FOR SOLUTION FOR INFUSION (IV) (10 mL)”</p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), material safety data sheet, and product leaflet submitted, subject article is a clear, colourless liquid concentrate for solution for infusion containing 10 mg rituximab (r-DNA origin) per milliliter of concentrate, and excipients (sodium citrate, polysorbate 80, sodium chloride, and water for injection). Rituximab is a genetically engineered mouse-human chimeric monoclonal antibody, representing a glycosylated immunoglobulin, produced by mammalian (Chinese hamster ovary) cell suspension culture. It is indicated for the treatment of non-Hodgkin's lymphoma (NHL), chronic lymphocytic leukaemia (CLL), granulomatosis with polyangiitis (GPA) (Wegener's granulomatosis), microscopic polyangiitis (MPA), and moderate to severe Pemphigus Vulgaris (PV) in adult patients. Packed in 10-mL USP Type 1 borosilicate glass vial with sealed grey butyl rubber stopper inside a box, subject article is to be administered via intravenous infusion under close supervision by an experienced medical person in a facility where immediate resuscitation measures are available, at a dosage depending on the patient's condition.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group. These include, among others, monoclonal antibodies (MAB) which are specific immunoglobulins from selected and cloned hybridoma cells cultured in a culture medium or ascites.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3002.15.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</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 <i>Digitally signed</i> <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>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem		24-907
		3	DATE ISSUED
			09 January 2025

4	DESCRIPTION OF GOOD
	“AVIAX® 5%”
	<p>Based on the brochure and product specifications submitted, subject article is an anticoccidial feed premix powder containing 5 g semduramicin (active ingredient) per 100 g of premix, and excipients (sodium aluminum silicate, sodium carbonate, calcium carbonate, mineral oil, and rice hulls). Packed in 25-kg multi-layered paper bags, subject article is to be mixed to the feeds of broiler, at a ratio of 400 to 500 g per ton of feeds, for the prevention of coccidiosis caused by <i>E. maxima</i>, <i>E. tenella</i>, <i>E. acervulina</i>, <i>E. mitis/mivati</i>, <i>E. brunetti</i>, and <i>E. necatrix</i>.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, 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 <small>Digitally signed</small> <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>

