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AOCG Memo No. 14-2025

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-496	"INTEL® REALSENSE™ DEPTH CAMERA, MODEL: D435/D435i"	8525.89.20	MFN – Zero 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. 14-2025 r-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
24-700	"BUTTER FLAVOUR ST6456/01"	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





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AOCG Memo No. 14-2025 p.3

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-006

14 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 two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-496 and 24-700, issued by this Commission on 14 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

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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 8525.89.20		24-496
	MFN - Zero ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			14 January 2025

4 DESCRIPTION OF GOOD

“INTEL® REALSENSE™ DEPTH CAMERA, MODEL: D435/D435i”

Based on the brochure and technical information submitted, subject article is a camera housed in an anodized aluminium casing. It is equipped with a wide infrared projector for night visualization; a red, green, and blue (RGB) color sensor that enhances the image resolution; and dual imagers that capture two-dimensional (2D) and three-dimensional (3D) visualization images or videos. The images or videos captured are then processed by the image processor and can be viewed using the Intel®Realsense™ Viewer (software application) from a host system (e.g., computer). Subject article is designed to be used in automated teller machines (ATMs), home surveillance equipment, and automatic guided vehicles, among others, and has the following specifications:



Maximum Frame Rate (fps)	90
Nominal Dimension (WxHxD) (mm)	90 x 25 x 25
Nominal Weight (g)	75
Field of View (FOV) (°)	90

5 REASONS FOR CLASSIFICATION

Heading 85.25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, television cameras, digital cameras and video camera recorders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers cameras that capture images and convert them into an electronic signal that is, among others, transmitted as a video image to a location outside the camera for viewing or remote recording (i.e., television cameras).

Television cameras may or may not have an incorporated device for remote control of lens and diaphragm as well as for remote control of the horizontal and vertical movement of the camera (e.g., television cameras for television studios or for reporting, those used for industrial or scientific purposes, in closed circuit television (surveillance) or for supervising traffic). These cameras do not have any inbuilt capability of recording images.

In view thereof, subject article is classified under AHTN 2022 subheading 8525.89.20, with a Most Favoured Nation (MFN) rate of duty of zero 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.
	24-496

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.



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 3302.10.30		24-700
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			14 January 2025

4 DESCRIPTION OF GOOD

“BUTTER FLAVOUR ST6456/01”

Based on the quality assurance sheet, ingredient listing, manufacturing process flowchart, safety data sheet, photograph of the packaging, supplemental information, and sample submitted, subject article is a flavouring preparation in the form of a clear, almost colourless to yellow liquid with a sweet taste. It is composed of nature-identical and natural flavouring substances (consisting of a mixture of odoriferous substances such as synthetic aromatics) and propylene glycol. Packed in 25-kg carboys, subject article is used in the manufacture of dry seasonings and sauces to impart a specific flavour.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
24-700	

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

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