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AOCG Memo No. 113-2025

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

SUBJECT : **TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)**

DATE : 10 JUNE 2025

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 of Goods), the Tariff Commission furnished copies of the Advance Ruling on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 05 June 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0073	"HONEYWELL HIGH SPEED COMMUNICATION MODULES, NOTIFIER® HS-NCM SERIES (HS-NCM-W-2, HS-NCM-WMF-2 and HS-NCM-WSF-2)"	8517.62.49	MFN - Zero
25-0115	"FLEXI PANEL ACCESSORIES, MODEL: WAL8002"	7604.29.90	MFN – 5% ad valorem ACFTA – Zero* RCEP – Zero*
25-0276	"SCREW FOR FASTENING CLADDINGS OF TERRACES, MODELS: WN, HNT and WT"	7318.12.10	MFN – 10% ad valorem
25-0281	"TESLA STEEL RACKS"	9403.20.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0307	"CONCRETE SCREW, MODEL: WDBGW"	7318.15.10	MFN – 10% ad valorem
25-0308	"CONCRETE SCREW, MODEL: WDBLP"	7318.15.10	MFN – 10% ad valorem
25-0325	"ENTRASOL PLATINUM (ADULT NUTRITIONAL SUPPLEMENT POWDER - CHOCOLATE INDULGENCE FLAVOR)"	2106.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0337	"BAJAJ CHETAK 3503"	8711.60.93	MFN – Zero AIFTA – 5% ad valorem
25-0349	"SASA MULTI-PURPOSE SEASONED FLOUR – ORIGINAL"	1901.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
25-0351	"SASA MULTI-PURPOSE SEASONED FLOUR - HOT & SPICY"	1901.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 7% ad valorem* 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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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-071

05 June 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 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0073, 25-0115, 25-0276, 25-0281, 25-0307, 25-0308, 25-0325, 25-0337, 25-0349 and 25-0351, issued by this Commission on 05 June 2025. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

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 8517.62.49 MFN - Zero		25-0073
		3	DATE ISSUED
			05 June 2025

4 DESCRIPTION OF GOOD

**"HONEYWELL HIGH SPEED COMMUNICATION MODULES,
NOTIFIER® HS-NCM SERIES (HS-NCM-W-2, HS-NCM-WMF-2 and HS-NCM-WSF-2)"**

Based on the brochure and technical specifications submitted, subject articles are high-speed network communication module (HS-NCM) devices designed for fire detection and alarm systems in buildings and establishments. When fire detectors and sensors are activated, these devices enable communication and data transmission over the fire alarm control panel network to other panels through node connections. These have specific node connection compatibilities, such as twisted-pair wire (HS-NCM-W-2), wire and multimode fiber-optic medium (HS-NCM-WMF-2), and wire and single-mode fiber-optic medium (HS-NCM-WSF-2). When not connected to a fire alarm panel, subject articles default to repeater mode and can be used to boost signal distances or to pass data transmissions between two differently configured segments when wire and fiber coexist on a network.

5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network. Communication networks include, inter alia, carrier-current line systems, digital-line systems and combinations thereof. They may be configured, for example, as public switched telephone networks, Local Area Networks (LAN), Metropolitan Area Networks (MAN) and Wide Area Networks (WAN), whether proprietary or open architecture.

In view thereof, subject articles are classified under AHTN 2022 subheading 8517.62.49, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

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.

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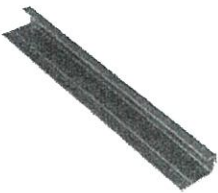
REPUBLIC OF THE PHILIPPINES

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 7604.29.90		25-0115
	MFN - 5% ad valorem	3	DATE ISSUED
	ACFTA - Zero		05 June 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p>“FLEXI PANEL ACCESSORIES, MODEL: WAL8002”</p> <p>Based on the product brochure, material safety data sheet, manufacturing process flowchart, and other technical information submitted, subject article is an extruded aluminium alloy profile with a dimension of 3 m x 8 mm. It is used as an edge trim for polyvinyl chloride (PVC) wall panels to protect them from damage and to ensure a finished, professional look.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 9 (b) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that profiles are rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.</p> <p>Heading 76.04 of the AHTN 2022 covers aluminium bars, rods and profiles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products, which are defined in Notes 9 (a) and 9 (b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.07 apply therefore, <i>mutatis mutandis</i>, to this heading.</p>

2	TCC (AR) NO.
	25-0115

The HS EN to heading 74.07 state that the products of this heading are usually obtained by rolling, extrusion or drawing, but may also be obtained by forging (whether with the press or hammer). They may subsequently be cold-finished (if necessary after annealing) by cold-drawing, straightening, or other processes which give the products a finish of higher precision. They may also be worked (e.g., drilled, punched, twisted or crimped), provided that they do not thereby assume the character of articles or of products of other headings. The heading also covers hollow profiles including finned or gilled tubes and pipes obtained by extrusion.

In view thereof, subject article is classified under AHTN 2022 subheading 7604.29.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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.

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
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 7318.12.10 MFN - 10% ad valorem		25-0276
		3	DATE ISSUED
			05 June 2025

4	DESCRIPTION OF GOOD																
“SCREW FOR FASTENING CLADDINGS OF TERRACES, MODELS: WN, HNT and WT”																	
Based on the technical data sheets and declarations performance submitted, subject articles are wood screws made of Grade A2 stainless steel. These are designed to be installed in outdoor environments into very hard woods (e.g., for fastening of decking boards and cladding of facades). Subject articles are available in the following models and sizes:																	
<table><tr><th>Model</th><th>Diameter (mm)</th><th>Length Range (mm)</th><th></th></tr><tr><td>WN</td><td>4 or 5</td><td>40 - 80</td><td></td></tr><tr><td>HNT</td><td>5</td><td>50 - 80</td><td></td></tr><tr><td>WT</td><td>4</td><td>45</td><td></td></tr></table>	Model	Diameter (mm)	Length Range (mm)		WN	4 or 5	40 - 80		HNT	5	50 - 80		WT	4	45		
Model	Diameter (mm)	Length Range (mm)															
WN	4 or 5	40 - 80															
HNT	5	50 - 80															
WT	4	45															

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage. Screws for wood differ from bolts and screws for metal in that they are tapered and pointed, and they have a steeper cutting thread since they have to bite their own way into the material. Further, wood screws almost always have slotted or recessed heads and they are never used with nuts.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7318.12.10, with a Most Favoured Nation (MFN) rate of duty of 10% 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><i>Digitally signed</i></p> <p></p> <p>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 9403.20.90 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		25-0281
		3	DATE ISSUED
			05 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"TESLA STEEL RACKS"</p> <p>Based on the product brochure submitted, subject articles are five-tier racks composed of powder-coated and rust-resistant steel frame and medium density fibreboard (MDF) with melamine laminate shelves. These are available in white, gray, and silver gray colours with dimensions (H x L x W) of 1,830 mm x 900 mm x 400 mm. Having a shelf load capacity of 120 kg and total rack load capacity of 600 kg, subject articles are ideal for homes, shops, and storage areas.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers furniture and parts thereof, not covered by the previous headings. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritoirs, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to the wall), etc.), and also furniture for special uses.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 9403.20.90, 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</p> <p style="text-align: right;">Digitally signed</p> <p style="text-align: right;"></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 7318.15.10 MFN - 10% ad valorem		25-0307
		3	DATE ISSUED
			05 June 2025

4 DESCRIPTION OF GOOD

"CONCRETE SCREW, MODEL: WDBGW"

Based on the product data sheet, brochure, and European Technical Assessment (ETA) report submitted, subject article is a concrete screw made of carbon steel and covered with a layer of galvanic zinc, which provides anti-corrosion protection. It is intended for the installation of temporary fixings, suspended fixings, serial fixings (e.g., pipelines, ventilation ducts, mounting rails, and consoles), and assembly of light and medium steel structures on concrete substrate. Packed in boxes containing 100 pieces, subject article has the following specifications:



Product Code	Screw Length (mm)	Thread Outer Diameter (mm)
WDBGW-06035	35	7.5
WDBGW-06057	57	7.5

5 REASONS FOR CLASSIFICATION

Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage. The heading includes all types of fastening bolts and metal screws regardless of shape and use, including U-bolts, bolt ends (i.e., cylindrical rods threaded at one end), screw studs (i.e., short rods threaded at both ends), and screw studding (i.e., rods threaded throughout).

In view thereof, subject article is classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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

FOR THE COMMISSION

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 7318.15.10 MFN - 10% ad valorem		25-0308
		3	DATE ISSUED
			05 June 2025


4

DESCRIPTION OF GOOD

“CONCRETE SCREW, MODEL: WDBLP”

Based on the product data sheet, declaration of performance, and European Technical Assessment (ETA) report submitted, subject article is a flat head concrete screw made of carbon steel and covered with a layer of galvanic zinc, which provides anti-corrosion protection. It is intended for the installation of temporary fixings at the construction site, serial fixings (e.g., barriers, handrails, storage racks, and brackets), and the installation of light and medium steel structures on concrete substrate. Packed in boxes containing 50 or 100 pieces, subject article has the following specifications:

Product Code	Screw Length (mm)	Thread Outer Diameter (mm)
WDBLP-06060	60	7.5
WDBLP-06080	80	7.5
WDBLP-06100	100	7.5
WDBLP-06120	120	7.5
WDBLP-08080	80	9.9
WDBLP-08100	100	9.9
WDBLP-08120	120	9.9
WDBLP-08130	130	9.9
WDBLP-08150	150	9.9
WDBLP-10090	90	12.5
WDBLP-10110	110	12.5
WDBLP-10130	130	12.5
WDBLP-10150	150	12.5



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2	TCC (AR) NO.
	25-0308

5 REASONS FOR CLASSIFICATION

Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage. The heading includes all types of fastening bolts and metal screws regardless of shape and use, including U-bolts, bolt ends (i.e., cylindrical rods threaded at one end), screw studs (i.e., short rods threaded at both ends), and screw studding (i.e., rods threaded throughout).

In view thereof, subject article is classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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

FOR THE COMMISSION

 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 2106.90.99		25-0325
	MFN - 7% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		05 June 2025
	AHKFTA - 6% ad valorem		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - 7% ad valorem		
	AKFTA - Zero		
4	DESCRIPTION OF GOOD		
	“ENTRASOL PLATINUM (ADULT NUTRITIONAL SUPPLEMENT POWDER - CHOCOLATE INDULGENCE FLAVOR)”		
	Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product specifications, product composition, production process flowchart, product label, and photographs of the packaging submitted, subject article is a chocolate-flavoured adult nutritional supplement powdered drink in the form of a brown powder with a typical chocolate aroma and taste. It is composed of maltodextrin, whey protein concentrate, malt extract, inulin, fat powder, vegetable oils, and cocoa powder, among others. Packed in 29-g sachets or in 200-g and 600-g aluminium foil bags in carton boxes, subject article is to be dissolved in warm water prior to consumption, as a nutritional drink formulated for adults, to help support their daily nutritional needs.		
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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.		
	In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, 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:		

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2	TCC (AR) NO.
	25-0325

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)	6	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)	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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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 8711.60.93 MFN - Zero AIFTA - 5% ad valorem		25-0337
		3	DATE ISSUED
			05 June 2025

4	DESCRIPTION OF GOOD										
	<p>“BAJAJ CHETAK 3503”</p> <p>Based on the technical specifications and other technical information submitted, subject article is a two-wheeled, completely built-up (CBU) plug-in electric motorcycle. It uses a permanent magnet synchronous motor as the sole means of propulsion. Subject article has the following specifications:</p> <table><tr><td>Battery Type</td><td>Lithium-ion</td></tr><tr><td>Battery Capacity (kWh)</td><td>3.5</td></tr><tr><td>Motor Rated Power (kW) (Peak / Continuous)</td><td>3.1 / 2.5</td></tr><tr><td>Maximum Speed (km/h)</td><td>63</td></tr><tr><td>Overall Dimension (LxWxH) (mm)</td><td>1,914 x 725 x 1,142</td></tr></table> 	Battery Type	Lithium-ion	Battery Capacity (kWh)	3.5	Motor Rated Power (kW) (Peak / Continuous)	3.1 / 2.5	Maximum Speed (km/h)	63	Overall Dimension (LxWxH) (mm)	1,914 x 725 x 1,142
Battery Type	Lithium-ion										
Battery Capacity (kWh)	3.5										
Motor Rated Power (kW) (Peak / Continuous)	3.1 / 2.5										
Maximum Speed (km/h)	63										
Overall Dimension (LxWxH) (mm)	1,914 x 725 x 1,142										

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons. Motorcycles of this heading, which are propelled by one or more electric motors, are known as “Electric Motorcycles”. These motorcycles incorporate an electric accumulator pack supplying power to the electric motors. The electric accumulators of these “plug-in” type motorcycles can be recharged by plugging them into an electrical power grid outlet or charging station.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8711.60.93, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of 5% ad valorem, 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i> Digitally signed</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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.99		25-0349
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - 7% ad valorem		05 June 2025

4	DESCRIPTION OF GOOD
	<p>“SASA MULTI-PURPOSE SEASONED FLOUR - ORIGINAL”</p> <p>Based on the product specifications, product composition, production process flowchart, label artwork, and photograph of the product submitted, subject article is a flour mix in the form of a white to off-white free flowing powder. It is composed of wheat flour, flavour enhancers (monosodium L-glutamate, disodium inosinate, and disodium guanylate), salt, spices, tapioca flour, stabilizers (sodium bicarbonate, xanthan gum, and disodium diphosphate), sugar, and natural flavour. Packed in 210-g sachets, subject article is used as a dry mix seasoning and batter (by adding water) for fried chicken and other fried foods, to impart specific flavour, colour, and texture.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. They may also constitute intermediate preparations for the food industry.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem 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.
	25-0349

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)	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

Digitally signed

MariLou P. Mendoza

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 1901.90.99		25-0351
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - 7% ad valorem		05 June 2025

4	DESCRIPTION OF GOOD
	<p>“SASA MULTI-PURPOSE SEASONED FLOUR - HOT & SPICY”</p> <p>Based on the product specifications, product composition, production process flowchart, label artwork, and photograph of the product submitted, subject article is a flour mix in the form of a reddish-white free flowing powder. It is composed of wheat flour, tapioca flour, salt, flavour enhancers (monosodium L-glutamate, disodium inosinate, and disodium guanylate), spices, stabilizer (sodium bicarbonate and disodium diphosphate), xanthan gum, and natural flavour. Packed in 210-g sachets, subject article is used as a dry mix seasoning and batter (by adding water) for fried chicken, to impart specific flavour, colour, and texture.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. They may also constitute intermediate preparations for the food industry.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem 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.
	25-0351

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)	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.

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