



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ~~ATTY. EDWARD JAMES A. DY BUCO~~
Deputy Commissioner, AOCG

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

DATE : 19 October 2022

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 13 October 2022 and the same having been reviewed and summarized as follows:

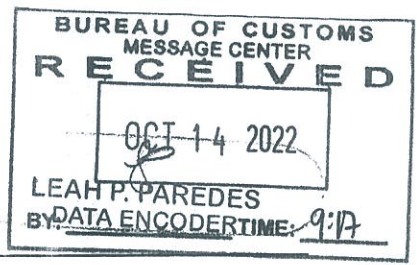
TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-142	"PANASONIC® SELF-ORDERING KIOSK, MODEL NO: K32Ti5PSCN"	8470.50.00	MFN – Zero*
22-356	"BOSPHORE® VIRAL INFECTIONS IN THE IMMUNOSUPPRESSED PANEL KIT"	3822.19.00	MFN – 1% Ad Valorem
22-370	"SPRUCE-PINE-FIR (SPF) PLYWOOD"	4412.39.00	MFN – 15% Ad Valorem ACFTA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 371-2022 p. 2



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



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TCOC Ref. No. 22-080

13 October 2022

ACTING COMMISSIONER YOGI FILEMON I. RUIZ
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

Dear **Acting Commissioner Ruiz:**

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 three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-142, 22-356, and 22-370, issued by this Commission on 13 October 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

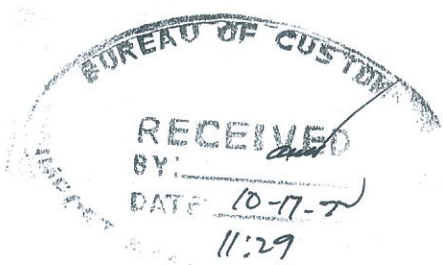
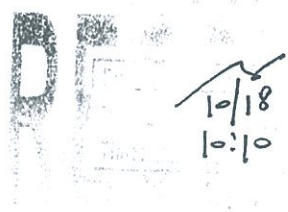
Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

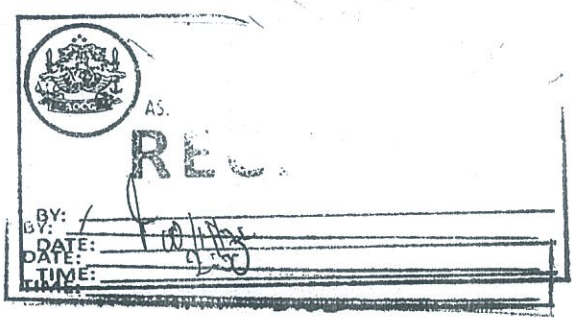
MARILOU P. MENDOZA
Chairperson

OFFICE OF THE SECRETARY



Encl: As stated

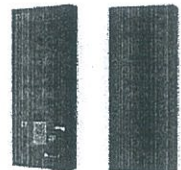
cc: The Secretary
Department of Finance
Manila






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8470.50.00 MFN - Zero		22-142
		3	DATE ISSUED
			13 October 2022

4	DESCRIPTION OF GOOD										
	“PANASONIC® SELF-ORDERING KIOSK, MODEL NO: K32Ti5PSCN”										
	<p>Based on the service manual and technical specifications submitted, subject article is a point-of-sale device consisting of a 32-inch touch screen, liquid crystal display (LCD) panel incorporating a central processing unit (CPU), memory storages, Ethernet switch, printer, power adaptor, QR/barcode scanner, and optional parts, such as Electronic.Data Capture (EDC) machine and near-field communication (NFC) reader, fitted in a metal housing. It is placed inside shopping malls, fast-food chains, and other business establishments, allowing users to self-order and pay electronically for purchased products and services. It also prints and dispenses queue numbers. Connected to a central computer to capture real-time sales data and other customer transactions, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Central Processing Unit</td> <td>Intel Core i5 - 6500 processor</td> </tr> <tr> <td>Operating System</td> <td>Windows 10 IoT</td> </tr> <tr> <td>Power Input</td> <td>100-240 VAC</td> </tr> <tr> <td>Dimension (mm)</td> <td>477 x 1,193 x 110</td> </tr> <tr> <td>Weight (kg)</td> <td>35</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Central Processing Unit	Intel Core i5 - 6500 processor	Operating System	Windows 10 IoT	Power Input	100-240 VAC	Dimension (mm)	477 x 1,193 x 110	Weight (kg)	35
Central Processing Unit	Intel Core i5 - 6500 processor										
Operating System	Windows 10 IoT										
Power Input	100-240 VAC										
Dimension (mm)	477 x 1,193 x 110										
Weight (kg)	35										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.70 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cash registers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, cash registers. These machines are used in shops, offices, etc., to provide a record of all transactions (sales, services rendered, etc.) as they occur, of the amounts involved, the total of the amounts recorded and, in some cases, the code number of the article sold, quantity sold, time of transaction, etc. Data may be introduced either manually by means of a keyboard and a stop, lever or handle, or automatically, e.g., by means of a bar-code reader. Usually, the result is visually displayed and printed, at the same time, on a ticket for the customer and on a tallyroll which is periodically removed from the machine for checking purposes. They may also incorporate or work in conjunction with devices such as, among others, credit card readers. This heading also covers cash registers working in conjunction, on-line or off-line, with an automatic data processing machine and cash registers which use, for example, the memory and microprocessor of another cash register (to which they are linked by cable) to perform the same functions.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8470.50.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: center; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <p><small>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.</small></p>



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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-356
		3	DATE ISSUED
			13 October 2022

4	DESCRIPTION OF GOOD	
	“BOSPHORE® VIRAL INFECTIONS IN THE IMMUNOSUPPRESSED PANEL KIT”	
	<p>Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection of Cytomegalovirus (CMV) DNA, Epstein-Barr virus (EBV) DNA, and Adenovirus DNA extracted from human biological samples including whole blood, serum, plasma, bone marrow, and amniotic fluid. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a region within the DNA Polymerase gene (in CMV DNA), a region of IR1 (in EBV DNA), and a region within hexon gene (in Adenovirus DNA) are amplified, and fluorescence detection is accomplished using FAM, HEX and Cy5 filters, respectively. Subject article has the following specifications:</p>	
	 	
	Reagent	Composition
Components	Real-Time PCR master mix	Taq DNA Polymerase (with hot-start property), PCR buffer, dNTP mix, primers, and probes
	Internal control	Synthetic DNA molecule
	Positive control	CMV, EBV, and Adenovirus DNA
	Distilled water	
Compatible device	Equipment	Model
	Real-Time PCR Instrument	Montania® 484 or Montania® 4896
Packaging	Container	Pack size
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



TCC (AR) NO.
22-356

5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4412.39.00 MFN - 15% ad valorem ACFTA - Zero		22-370
		3	DATE ISSUED
			13 October 2022

4	DESCRIPTION OF GOOD												
	"SPRUCE-PINE-FIR (SPF) PLYWOOD"												
	<p>Based on the material composition and photographs of the product submitted, subject article is a laminated wood measuring 2,440 mm x 1,220 mm x 4.2 mm (LxWxT). It consists of three layers of sheets of coniferous wood glued and pressed one on the other with corresponding thicknesses as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Wood Specie</th> <th>Thickness (mm)</th> <th>Material Percentage (%)</th> </tr> </thead> <tbody> <tr> <td>Spruce wood veneer (outer layer)</td> <td style="text-align: center;">0.75</td> <td style="text-align: center;">20</td> </tr> <tr> <td>Pine wood (inner layer)</td> <td style="text-align: center;">2.70</td> <td style="text-align: center;">60</td> </tr> <tr> <td>Fir wood veneer (outer layer)</td> <td style="text-align: center;">0.75</td> <td style="text-align: center;">20</td> </tr> </tbody> </table> <p>Subject article is used in a wide range of structural, interior, and exterior applications.</p>	Wood Specie	Thickness (mm)	Material Percentage (%)	Spruce wood veneer (outer layer)	0.75	20	Pine wood (inner layer)	2.70	60	Fir wood veneer (outer layer)	0.75	20
Wood Specie	Thickness (mm)	Material Percentage (%)											
Spruce wood veneer (outer layer)	0.75	20											
Pine wood (inner layer)	2.70	60											
Fir wood veneer (outer layer)	0.75	20											

5	REASONS FOR CLASSIFICATION
	<p>Heading 44.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers plywood, veneered panels and similar laminated wood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers plywood consisting of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle; this gives the panels greater strength and, by compensating shrinkage, reduces warping. Each component sheet is known as a "ply" and plywood is usually formed of an odd number of plies, the middle ply being called the "core".</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4412.39.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".</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: center;">FOR THE COMMISSION Digitally signed <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>

