



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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AOCG Memo No. 386-2022

MEMORANDUM

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

FROM : ATTY. EDWARD JAMES A. DY BUCOP
Deputy Commissioner AOCG

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

DATE : 26 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 20 October 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-244	"DXN® SPIRULINA CAPSULE"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
22-384	"BLENDS ELECTRICALLY HEATED TOBACCO PRODUCT"	2404.11.00	MFN – 3% Ad Valorem PH-EFTA FTA (CHE/LIE) – 3% Ad Valorem
22-415	"DXN® MENGKUDU CAPSULE"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
22-417	"OREO BIRTHDAY SPRINKLES"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-163	"UNIO® NUCLEIC ACID EXTRACTION VERSATILE KIT"	3822.19.00	MFN – 1% Ad Valorem

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



BUREAU OF CUSTOMS

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AOCG Memo No. 386-2022 p. 2**MASTER COPY** *hmm*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-297	"GTAM NANO 16-BUTTON REMOTE CONTROL"	8543.70.29	MFN – 1% Ad Valorem
22-406	"PREMIUM CHOC DICED CRUMB"	1905.90.90	MFN – 15% Ad Valorem ATIGA – Zero*
22-416	"DXN® SHITAKE MUSHROOM POWDER"	0712.34.00	MFN – 3% Ad Valorem ATIGA – Zero*
22-418	"IKEA 365+ JAR 1.7 L ROUND/GLASS AP"	7013.49.00	MFN – 15% Ad Valorem ATIGA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



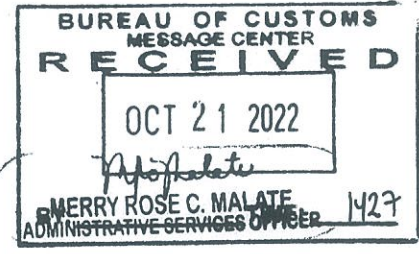
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



TCOC Ref. No. 22-082

20 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**:

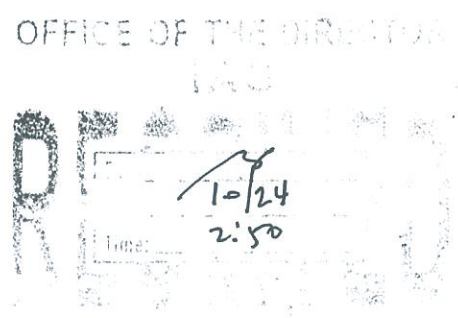
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-163, 22-244, 22-297, 22-384, 22-406, 22-415, 22-416, 22-417, and 22-418, issued by this Commission on 20 October 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

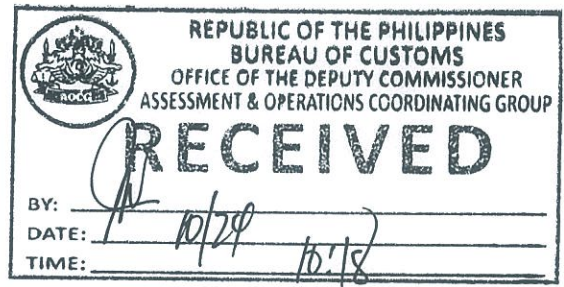
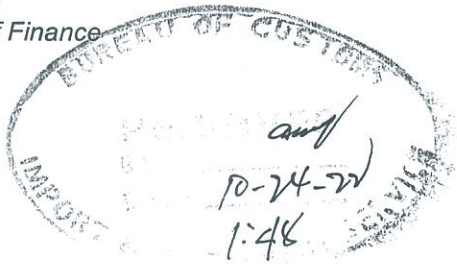
Digitally signed
MariLou P. Mendoza

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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		22-244
		3	DATE ISSUED
			20 October 2022

4	DESCRIPTION OF GOOD
	“DXN® SPIRULINA CAPSULE”
	<p>Based on the product ingredient declaration, manufacturing process flowcharts, product information sheet, product specifications sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a food supplement in the form of a dark green powder contained in a transparent capsule. It is produced by spray-drying the harvested and washed <i>Spirulina platensis</i>, followed by heating/drying, sieving, and filling the transparent capsule. Packed in high-density polyethylene (HDPE) bottles containing 30, 90, or 360 pieces of 350-mg capsules, subject article is recommended to be taken at one to three capsules per day.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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><small>Digitally signed</small></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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2404.11.00 MFN - 3% ad valorem PH-EFTA FTA (CHE/LIE) - 3% ad valorem		22-384
		3	DATE ISSUED
			20 October 2022

4	DESCRIPTION OF GOOD
	“BLENDS ELECTRICALLY HEATED TOBACCO PRODUCT”
	<p>Based on the product specifications and sample submitted, subject article is an electrically heated tobacco product (EHTP). Its main component is the tobacco plug which is a tobacco mixture containing various tobacco types cut into pieces, combined with glycerin, added with a specific flavour, and covered with a paper wrap. Subject article also has a front plug (made of cellulose acetate fibers with plasticizer and wrapped in a non-porous paper), a cardboard tube (made of several layers of paper glued together), a mouthpiece filter, a mouth end paper, and an outer wrapper to hold the components together. Packed in cartons containing 20 units or in bundles containing 10 packs, subject article is designed specifically and exclusively for use with the <i>BONDS by IQOS</i> tobacco heating device (THD) and aims to give adult smokers a nicotine-containing aerosol without combustion of tobacco or creation of smoke.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.</p> <p>Heading 24.04 of the AHTN 2022 covers, among others, products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, <i>inter alia</i>, products containing tobacco or reconstituted tobacco, in different forms (e.g., strips or granules), intended for use in tobacco heating systems in which the heating is performed by electrical devices (electrically heated tobacco systems (EHTS)), by chemical reactions, by use of carbon heat source (carbon heated tobacco products (CHTP)), or by other means.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2404.11.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of 3% ad valorem for Switzerland, subject to the submission of an Origin Declaration.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><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>





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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 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		22-415
		3	DATE ISSUED
			20 October 2022

4 DESCRIPTION OF GOOD

“DXN® MENGKUDU CAPSULE”

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, product label, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product submitted, subject article is a food supplement made from *Morinda citrifolia* fruit. It is in the form of a dark-brown powder contained in a transparent capsule. Packed in white plastic bottles containing 30, 90, or 360 pieces of 350-mg capsules, subject article is recommended to be taken at one to two capsules per day, for a wide scope of health benefits.



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 the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

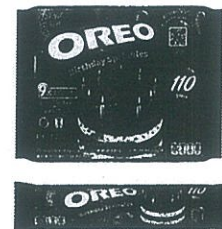
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		22-417
		3	DATE ISSUED
			20 October 2022

4 DESCRIPTION OF GOOD

“OREO BIRTHDAY SPRINKLES”

Based on the product composition, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a chocolate sandwich cookie with vanilla cream and sprinkles filling. It is made of flour, sugar, non-hydrogenated vegetable oil, cocoa powder, high fructose syrup, rainbow sprinkles, leavening agent, corn starch, and vanillin flavour, among others. Subject article is packed in 123.5-g foil packs, or in 28.5-g foil packs contained in secondary plastic packaging with nine packs.



5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.

In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-163
		3	DATE ISSUED
			20 October 2022

4	DESCRIPTION OF GOOD												
	“UNIO® NUCLEIC ACID EXTRACTION VERSATILE KIT”												
	<p>Based on the user manual and photograph of the product submitted, subject article is a nucleic acid extraction kit. It is designed for the automated extraction of deoxyribonucleic acid (DNA) / ribonucleic acid (RNA) from body fluids and biological samples such as serum, blood, plasma, nasopharyngeal swabs, oropharyngeal swabs, and tissues. To be used solely for <i>in vitro</i> diagnostics with the Unio® Extraction System, subject article contains the required solutions for extraction as well as the plastic consumables for magnetic bead-based extraction, as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Content</th> <th style="text-align: center;">Quantity</th> </tr> </thead> <tbody> <tr> <td>Pre-filled cartridges</td> <td style="text-align: center;">96 pieces</td> </tr> <tr> <td>Proteinase K (lyophilized)</td> <td style="text-align: center;">11 mg x 2</td> </tr> <tr> <td>PK storage buffer</td> <td style="text-align: center;">1.25 ml x 2</td> </tr> <tr> <td>Carrier RNA (lyophilized)</td> <td style="text-align: center;">1 mg x 1</td> </tr> <tr> <td>RNase-free water</td> <td style="text-align: center;">1.25 mL x 1</td> </tr> </tbody> </table>	Content	Quantity	Pre-filled cartridges	96 pieces	Proteinase K (lyophilized)	11 mg x 2	PK storage buffer	1.25 ml x 2	Carrier RNA (lyophilized)	1 mg x 1	RNase-free water	1.25 mL x 1
Content	Quantity												
Pre-filled cartridges	96 pieces												
Proteinase K (lyophilized)	11 mg x 2												
PK storage buffer	1.25 ml x 2												
Carrier RNA (lyophilized)	1 mg x 1												
RNase-free water	1.25 mL x 1												

5	REASONS FOR CLASSIFICATION
	<p>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</p>



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TCC (AR) NO.
22-163

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.




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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 8543.70.29 MFN - 1% ad valorem		22-297
		3	DATE ISSUED
			20 October 2022

4	DESCRIPTION OF GOOD
	“GTAM NANO 16-BUTTON REMOTE CONTROL”
	<p>Based on the brochure and technical specifications submitted, subject article is a wireless remote control using infrared technology. It is a proprietary device specifically designed for communication with GTAM (Global Television Audience Metering) Nano Meter, a device for determining the viewing habits of a sample television program audience. Serving as an interface between the panel members and the GTAM Nano Meter, subject article is powered by two 1.5 volts AAA-size batteries.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, cordless infrared devices for the remote control of television receivers, video recorders or other electrical equipment.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.29, with a Most Favoured Nation (MFN) rate of duty of 1% 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>MariLou P. Mendoza</i> <small>Digitally signed</small></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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.90 MFN - 15% ad valorem ATIGA - Zero		22-406
		3	DATE ISSUED
			20 October 2022

4	DESCRIPTION OF GOOD
	“PREMIUM CHOC DICED CRUMB”
	Based on the composition declaration, manufacturing process flowchart, and photograph of the packaging submitted, subject article consists of small, crushed cookie pieces. It is made of flour, sugar, non-hydrogenated vegetable oil, cocoa powder, high fructose syrup, corn starch, leavening agent, and salt, among others. Packed in 12-kg carton boxes, subject article is used in baking or as toppings for desserts.

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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>MariLou P. Mendoza</i> Digitally signed</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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0712.34.00 MFN - 3% ad valorem ATIGA - Zero		22-416
		3	DATE ISSUED
			20 October 2022

4 DESCRIPTION OF GOOD

“DXN® SHIITAKE MUSHROOM POWDER”

Based on the product ingredient declaration, product information sheet, manufacturing process flowcharts, product label, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a pale brown to yellowish powder with a characteristic taste and odour. It is made from shiitake mushrooms (*Lentinula edodes*) and is produced by drying the mushrooms, followed by grinding and packing. Packed in 30-g white plastic bottles, subject article is a food supplement that is mixed with warm water before consumption as a good source of nutrient enrichment for the body.



5 REASONS FOR CLASSIFICATION

Heading 07.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetables of headings 07.01 to 07.11 which have been dried (including dehydrated, evaporated or freeze-dried) i.e., with their natural water content removed by various processes. The principal kinds of vegetables treated in this way are potatoes, onions, mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*), truffles, carrots, cabbage and spinach. They are usually prepared in strips or slices, either of one variety or mixed (*julienne*). The heading also covers dried vegetables, broken or powdered, such as asparagus, cauliflower, parsley, chervil, onion, garlic, celery, generally used either as flavouring materials or in the preparation of soups.

In view thereof, subject article is classified under AHTN 2022 subheading 0712.34.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

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 7013.49.00 MFN - 15% ad valorem ACFTA - Zero		22-418
		3	DATE ISSUED
			20 October 2022

4	DESCRIPTION OF GOOD
	“IKEA 365+ JAR 1.7 L ROUND/GLASS AP”
	<p>Based on the product brochure, test report, and other technical information submitted, subject article is a transparent, cylindrical glass jar made from cadmium- and lead-free soda-lime glass with a linear coefficient of expansion exceeding 8×10^{-6} per Kelvin at 50°C to 300°C. Having a dimension of 14 cm x 16 cm (DxH), subject article is used in the kitchen as a food container and is compatible with IKEA 365+ round-shaped lids (imported separately).</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 70.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7013.49.00, 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></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>






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