



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

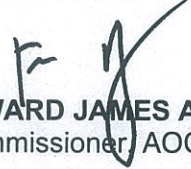
INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 179-2022

## MEMORANDUM

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

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

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

**DATE :** 2 May 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 28 April 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-364	"OLYMPUS 10 MM ULTRA TELESCOPE, MODEL NO.: WA4KL130"	9018.90.30A	MFN – Zero*
22-009	"RAYCHEM 1710501-1 GELPACT-SMY"	3926.90.99B	MFN – 15% Ad Valorem
22-027	"BOLT FLANGE SH (6 MM x 45 MM), PART NO.: 96001-06045-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
22-040	"LIOCOAT 575"	3824.99.99	MFN – 3% Ad Valorem

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

*A Modernized and Credible Customs Administration That is Among the World's Best*

South Harbor, Gate 3, Port Area, Manila 1099  
8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph



# BUREAU OF CUSTOMS

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AOCG Memo No. 179-2022

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TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-049	"LIOCOAT 878"	3824.99.99	MFN – 3% Ad Valorem
22-054	"DOVENA FS10891"	3302.90.00	MFN – 1% Ad Valorem
22-056	"PROTEX PG 769S-C"	1302.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
22-067	"SOL-CART B"	3004.90.89	MFN – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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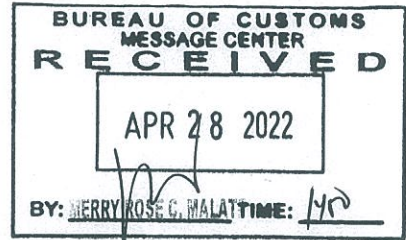
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-033

28 April 2022



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



Dear **Commissioner Guerrero**:

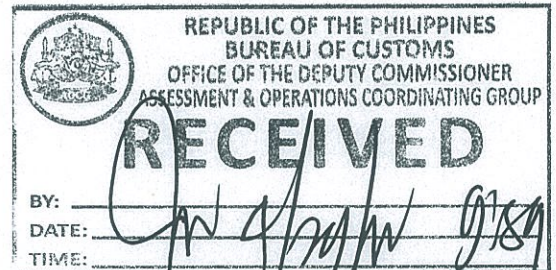
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-364, 22-009, 22-027, 22-040, 22-049, 22-054, 22-056 and 22-067, issued by this Commission on 28 April 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

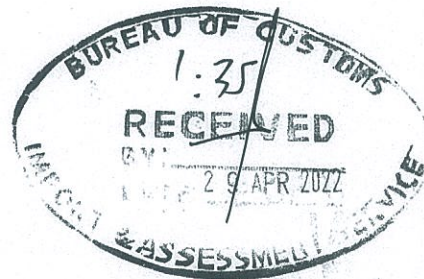
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



*Suby 4/28/22 3:00*





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9018.90.30A MFN - Zero		21-364
		<b>3</b>	<b>DATE ISSUED</b>
			28 April 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“OLYMPUS® 10 MM ULTRA TELESCOPE, MODEL NO.: WA4KL130”</b>								
	<p>Based on the brochures submitted, subject article is an ultra-high definition (UHD) endoscopic telescope. It allows the optimal capturing of high-resolution images, through an endoscopic camera head, for observation in various medical specialties such as laparoscopy, cystoscopy, ureteroscopy, laryngoscopy, arthroscopy, and endoscopic surgeries. Designed to be mechanically compatible with endoscopic camera heads and light guide cables that comply with DIN 58105 requirements, subject article has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Outer Diameter</th> <th style="width: 25%;">Direction of View (DOV)</th> <th style="width: 25%;">Working Length</th> <th style="width: 25%;">Maximum Insertion Portion Width</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10 mm</td> <td style="text-align: center;">30°</td> <td style="text-align: center;">317.1±1.5 mm</td> <td style="text-align: center;">10.2 mm</td> </tr> </tbody> </table>	Outer Diameter	Direction of View (DOV)	Working Length	Maximum Insertion Portion Width	10 mm	30°	317.1±1.5 mm	10.2 mm
Outer Diameter	Direction of View (DOV)	Working Length	Maximum Insertion Portion Width						
10 mm	30°	317.1±1.5 mm	10.2 mm						
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>								
	<p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. The instruments and appliances classified here may be equipped with optical devices; they may also make use of electricity, either as motive power or for transmission, or as a preventive, curative or diagnostic agent. This group includes endoscopes: cystoscopes, urethroscopes, laryngoscopes, among others.</p> <p>Subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9018.90.30A, 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> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>								



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

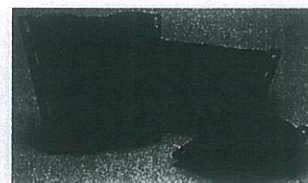
## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3926.90.99B</b> <b>MFN - 15% ad valorem</b>		<b>22-009</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>28 April 2022</b>

**4 DESCRIPTION OF GOOD****“RAYCHEM 1710501-1 GELPACT-SMY”**

Based on the brochure, technical drawing, and other technical information submitted, subject article is a protective cover consisting of two half shells (made of polypropylene plastic) each filled with silicone-based gel. It is capable of maintaining a hydrophobic, watertight seal and is used to contain and provide corrosion protection for aerial electrical connections constantly subjected to corrosive environments such as coastal or heavily polluted areas. Designed to accommodate the AMPACT yellow connectors product line, subject article is available in packs of 12 and has an overall dimension of 189 mm x 161 mm x 65 mm (L x W x D).

**5 REASONS FOR CLASSIFICATION**

Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch “glasses”, figures and letters, luggage label-holders.

In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.



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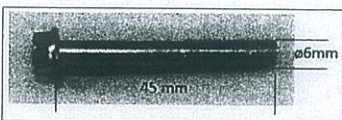
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero</p>	<p><b>2 TCC (AR) NO.</b></p> <p style="text-align: center;">22-027</p> <p><b>3 DATE ISSUED</b></p> <p style="text-align: center;">28 April 2022</p>
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<p><b>4 DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“BOLT FLANGE SH (6 MM x 45 MM), PART NO.: 96001-06045-00”</b></p> <p>Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 45 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p> <div style="text-align: right;">  </div>
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<p><b>5 REASONS FOR CLASSIFICATION</b></p> <p>Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.</p> <p>Heading 73.18 of the AHTN 2017 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 the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>
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4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
 Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
 Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph  
 Email Address: TC.Assist@mail.tariffcommission.gov.ph





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.99.99 MFN - 3% ad valorem		22-040
		<b>3</b>	<b>DATE ISSUED</b>
			28 April 2022

**4 DESCRIPTION OF GOOD**

**“LIOCOAT® 575”**

Based on the product information sheet, duly certified product composition, detailed manufacturing process, packaging information, and safety data sheet submitted, subject article is a synthetic polymeric emulsifier in the form of a brown, transparent to translucent viscous liquid. It consists of 1,2,3-propanetriol (dispersant) and glycerol (viscosity controller). It is added at a dosage of 1 to 5% to inverted emulsions (water in oil) to help in the incorporation and stabilization of water in emulsified enamel and alkyd architectural paints, and to maintain the original characteristics of the paint without causing gloss and drying losses or change in film coloration. Subject article is packed in 255-kg steel drums.

**5 REASONS FOR CLASSIFICATION**

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3824.99.99</b> <b>MFN - 3% ad valorem</b>		<b>22-049</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>28 April 2022</b>

**4 DESCRIPTION OF GOOD****"LIOCOAT® 878"**

Based on the product information sheet, duly certified product composition, detailed manufacturing process, application and packaging information, and safety data sheet submitted, subject article is an alkalinizing additive in the form of a transparent colorless liquid. It is composed of orthoboric acid sodium salt (buffer), sodium hydroxide (alkalinizing agent), and water. It is added at a dosage of 0.1 to 0.5% to water-based systems and water-based paint formulations developed to replace ammonia or commonly used amines for pH adjustments. Available in high-density polyethylene packaging with a net weight of 260 kg, subject article is used to increase film hardness, improve washability (resistance to abrasion) of paints, and potentiate the associative thickener used in said systems/formulations.

**5 REASONS FOR CLASSIFICATION**

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3302.90.00 MFN - 1% ad valorem		22-054
		<b>3</b>	<b>DATE ISSUED</b>
			28 April 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DOVENA FS10891”</b>
	<p>Based on the product specification sheet, duly certified product composition, manufacturing process flowchart, product label, and photograph of packaging submitted, subject article is a mixture of odoriferous substances (<i>i.e.</i>, benzoe siam, ethylvanillin, indole, nerol), fixatives, and solvent. It is in the form of a yellowish liquid with a characteristic scent. Packed in 25-kg carboys, subject article is used as a raw material in the manufacture of household and personal care products, such as detergents, sanitizers, and perfumes, to impart fragrance.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 33.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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, among others, mixtures whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture and 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).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3302.90.00, 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1302.20.00 MFN - 3% ad valorem ACFTA - Zero		22-056
		<b>3</b>	<b>DATE ISSUED</b>
			28 April 2022

**4 DESCRIPTION OF GOOD**

**“PROTEX PG 769S-C”**

Based on the product data sheet, material safety data sheet, production process flow, duly certified product composition, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of actual product submitted, subject article is a gelling agent (in an acidic and very sweet medium) in the form of a creamy-white to light-brown fine powder. It is composed of pectin with trisodium citrate, and edible glucose. Packed in 1,000-kg paper bags lined with polyethylene, subject article is used in the manufacture of confectionery with or without pulp, at a dosage of 1.5 to 2.5%.

**5 REASONS FOR CLASSIFICATION**

Heading 13.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pectic substances, pectinates and pectates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that pectic substances (generally known in commerce as “pectins”) are polysaccharides, the basic structure of which consists of polygalacturonic acids. They occur in the cells of plants, particularly fruit and vegetables, and are commercially extracted from the residues of apples, pears, quinces, citrus fruit, sugar beet, etc. Pectins are mainly used as “setting agents” in the preparation of jam and other preserves. They may be liquids or powders, and are classified in this heading whether or not standardized by the addition of sugars (glucose, sucrose, etc.) or other products (in order to ensure a constant activity in use). They sometimes contain sodium citrate or other buffer salts.

In view thereof, subject article is classified under AHTN 2017 subheading 1302.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.90.89</b> <b>MFN - Zero</b>		<b>22-067</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>28 April 2022</b>

**4 DESCRIPTION OF GOOD**

**“SOL-CART® B”**

Based on the product brochure, certificate of medical device registration from the Food and Drug Administration (FDA), and sample submitted, subject article is a sodium bicarbonate dialysis concentrate in the form of a white powder contained in a polypropylene (PP) cartridge. The cartridge is to be installed to hemodialysis machines with suitable cartridge holders (e.g., Dialog+® Hemodialysis System) where subject article will be mixed with acid concentrates at a ratio of 1+34 or 1+44 to produce a ready-to-use dialysis fluid. To be imported in cartons containing 10 650-g or 760-g PP cartridges, or eight 1,100-g PP cartridges, subject article is used in the hemodialysis treatment of patients with acute renal failure, chronic renal failure, and hyperhydration, among others.



**5 REASONS FOR CLASSIFICATION**

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly identified for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.

The Supplementary Explanatory Notes (SEN) to AHTN 2017 subheading 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.




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In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.89, 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE