



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 74-2023

MEMORANDUM

MASTER COPY
Glady C.

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

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

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

DATE : 30 January 2023

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 January 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-211	"SENSOR ASSY, T-OIL (PART NO. 37750-K16-A211-M1)"	8533.40.00	MFN – Zero ATIGA – Zero*
22-246	"DXN® SPIRULINA FOOD SUPPLEMENT CEREAL"	1904.10.90	MFN – 15% Ad Valorem ATIGA – Zero*
22-376	"DXN® ZHI MOCHA"	1806.90.90	MFN – 7% Ad Valorem ATIGA – Zero*
22-443	"TROPICAL MORINZHI® MORINDA CITRIFOLIA LIQUID"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
22-502	"SIPLAN ATMOSPHERE PERGORAIN"	7610.90.99	MFN – 10% Ad Valorem
22-589	"SIPLAN VERSIPLAN PRO-AIR"	7610.90.99	MFN – 10% Ad Valorem

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

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-613	"REVCOR 65795A AND 69796A FAN BLADES"	8414.90.21	MFN – 5% Ad Valorem
22-649	"PITCO BALL VALVE WITH HANDLE, MODEL: PP10962"	8481.80.72	MFN – 5% Ad Valorem
22-658	"DECOLOX [BA-0701B]"	3824.99.70	MFN – 3% Ad Valorem ATIGA – Zero*
22-669	"SMUCKER'S SUGAR FREE ORANGE MARMALADE"	2007.91.00	MFN – 15% Ad Valorem
22-670	"SMUCKER'S SWEET ORANGE MARMALADE"	2007.91.00	MFN – 15% Ad Valorem
22-674	"OCTANATE® 250 IU (HUMAN COAGULATION FACTOR VIII)"	3002.12.10	MFN – 1% Ad Valorem
22-675	"OCTANATE® 500 IU (HUMAN COAGULATION FACTOR VIII)"	3002.12.10	MFN – 1% Ad Valorem
22-676	"OCTANATE® 1000 IU (HUMAN COAGULATION FACTOR VIII)"	3002.12.10	MFN – 1% Ad Valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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EMAIL



BOC-09-37469



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-006

20 January 2023



COMMISSIONER YOGI FILEMON I. RUIZ

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

Dear **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 of Goods), this Commission is pleased to furnish your good Office with PDF copies of fourteen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-211, 22-246, 22-376, 22-443, 22-502, 22-589, 22-613, 22-649, 22-658, 22-669, 22-670, 22-674, 22-675, and 22-676, issued by this Commission on 20 January 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

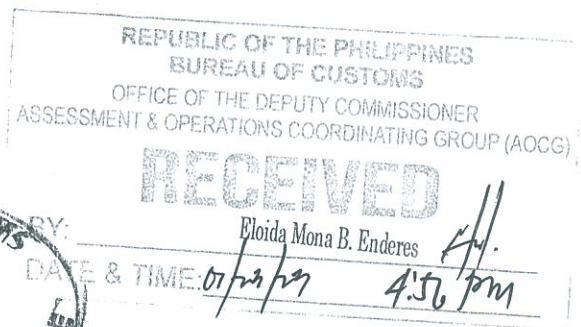
Handwritten signature
Digitally signed

MARILOU P. MENDOZA
Chairperson

Handwritten 012523
5:00

Encl: As stated

cc: The Secretary
Department of Finance
Manila



23 JAN 2023



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 8533.40.00 MFN - Zero ATIGA - Zero	2 TCC (AR) NO. 22-211
	3 DATE ISSUED 20 January 2023

4 | DESCRIPTION OF GOOD

“SENSOR ASSY, T-OIL (PART NO. 37750-K16-A211-M1)”

Based on the brochure, technical drawings, and other technical information submitted, subject article is a resistor-based sensor rated at 5 V DC (direct current). It consists primarily of a thermistor, which is a temperature-sensing element that exhibits changes in resistance in response to temperature changes while immersed in a fluid. Its other parts include a connecting terminal, a screw metal head case, and a thermoplastic body. Subject article is used in industrial or domestic applications to check and monitor the temperature of, for example, an engine's oil, through a temperature gauge (not part of the importation).



5 | REASONS FOR CLASSIFICATION

Heading 85.33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical resistors (including rheostats and potentiometers), other than heating resistors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that resistors (resistances) are conductors whose function is to provide a given electrical resistance in a circuit (e.g., to limit the current flowing). They vary greatly in size and shape, and in the materials of which they are made. They may be made of metals (in the form of bars, shapes or wire, often coiled in bobbins) or of carbon in the form of rods, or of carbon, silicon carbide, metal or metal oxide film. They may be obtained in the form of individual components by a printing process. Certain resistors may be fitted with a number of terminals allowing the whole or part to be included in the circuit.

In view thereof, subject article is classified under AHTN 2022 subheading 8533.40.00, with a Most Favoured Nation (MFN) rate of duty of zero 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

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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AOCG Memo No. 74-2023

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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 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1904.10.90 MFN - 15% ad valorem ATIGA - Zero		22-246
		3	DATE ISSUED
			20 January 2023

4	DESCRIPTION OF GOOD
	“DXN® SPIRULINA FOOD SUPPLEMENT CEREAL”
	<p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, raw material and finished goods specifications, product label, and sample submitted, subject article is a cereal drink mix composed of wheat cereal, non-dairy creamer, malt extract (barley), spirulina powder, and vanillin. It is produced by mixing cereal with water, followed by wet mix straining, drum drying (heating), crushing, sifting, screening, and mixing with other ingredients. Packed in carton boxes containing 30 pieces of 30-g sachets, subject article is to be mixed with 200-mL of warm water and stirred before consumption. Sugar can be added, if desired.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa (see Note 3 and the General Explanatory Note to this Chapter), etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran. This group further includes crisp savoury food products, obtained by submitting moistened cereal grains (whole or in pieces) to a heating process which makes the grains swell, these being subsequently sprayed with a flavouring consisting of a mixture of vegetable oil, cheese, yeast extract, salt and monosodium glutamate.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.90, 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>





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TARIFF COMMISSION

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.90.90 MFN - 7% ad valorem ATIGA - Zero		22-376
		3	DATE ISSUED
			20 January 2023

4 DESCRIPTION OF GOOD

“DXN® ZHI MOCHA”

Based on the product ingredient declaration, manufacturing process flowchart, finished goods specifications, product information sheet, product labels, photograph of packaging, and sample submitted, subject article is an instant coffee premix with cocoa and Ganoderma extract. It is in the form of a light to dark brown powder with a predominant flavour of cocoa. It contains cocoa powder, non-dairy creamer, sugar, skim milk powder, malt extract (barley), instant coffee, and Ganoderma extract. Packed in a box containing 20 pieces of 21-g sachets, subject article is to be dissolved in 150-mL of hot water prior to consumption.



5 REASONS FOR CLASSIFICATION

Heading 18.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90 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

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)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">22-443</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">20 January 2023</p>
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4 | DESCRIPTION OF GOOD

“TROPICAL MORINZHI® MORINDA CITRIFOLIA LIQUID”

Based on the product specifications, ingredients declaration, 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 in the form of a dark brown liquid with a slightly sour and bitter taste. It is composed of *Morinda citrifolia* juice and natural fruit juice (roselle). Packed in 285-mL and 700-mL glass bottles, two tablespoons (30-mL) of subject article is to be diluted in 200-mL of warm or cold water prior to consumption, 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
MARILOU P. MENDOZA
Chairperson

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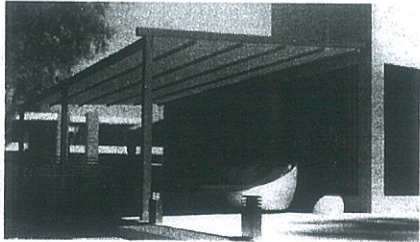
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		22-502	
AHTN 7610.90.99 MFN - 10% ad valorem		3	DATE ISSUED
		20 January 2023	

4	DESCRIPTION OF GOOD
“SIPLAN ATMOSPHERE PERGORAIN”	
<p>Based on the brochure and technical specifications submitted, subject article is a shaded pergola composed mainly of aluminium profiles (frames, columns, and wall support) and assembling accessories, a retractable acrylic fabric, aluminium rolling tubes, 220 V tube motor, 24 V transformer, polyvinyl chloride (PVC) plastic caps, Geomet® iron screws, dented strap steel cable covered with PVC, and nylon valve holders. To be imported unassembled, subject article is designed to provide shade for outdoor living or sitting areas.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 76.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, mutatis mutandis, to this heading. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships’ superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7610.90.99, 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 style="text-align: right;">FOR THE COMMISSION Digitally signed  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>	



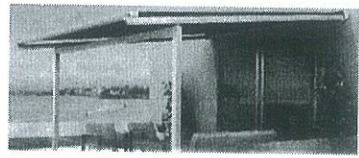


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7610.90.99 MFN - 10% ad valorem		22-589
		3	DATE ISSUED
			20 January 2023

4	DESCRIPTION OF GOOD
	“SIPLAN VERSIPLAN PRO-AIR”
	<p>Based on the brochure and technical specifications submitted, subject article is a canopy structure with a retractable shade. It mainly consists of aluminium profiles (frames and columns) and assembling accessories, acrylic fabric, aluminium rolling tubes, 220 V tube motor, polyvinyl chloride (PVC) plastic caps, Geomet® iron screws, and nylon valve holders. To be imported unassembled, subject article is designed to provide shade for outdoor living or sitting areas.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 76.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, mutatis mutandis, to this heading. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7610.90.99, 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>

FOR THE COMMISSION
Digitally signed
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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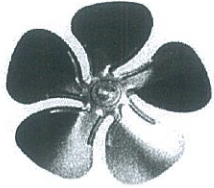
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8414.90.21 MFN - 5% ad valorem		22-613
		3	DATE ISSUED
			20 January 2023

4	DESCRIPTION OF GOOD						
	“REVCOR 65795A AND 69796A FAN BLADES”						
	<p>Based on the technical specifications submitted, subject articles are fan blades made of aluminium or galvanized steel material. These are to be imported as replacement parts for commercial refrigeration equipment such as walk-in freezers, reach-in coolers, display cases, and open-air and glass door merchandisers. Having a slightly swept design, subject articles have the following specifications:</p>						
							
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Diameter (inch)</td> <td>11, 12 and 14</td> </tr> <tr> <td>Airflow (cfm)</td> <td>400 - 2,000</td> </tr> <tr> <td>Maximum Static Pressure (inWG)</td> <td>0.5</td> </tr> </table>	Diameter (inch)	11, 12 and 14	Airflow (cfm)	400 - 2,000	Maximum Static Pressure (inWG)	0.5
Diameter (inch)	11, 12 and 14						
Airflow (cfm)	400 - 2,000						
Maximum Static Pressure (inWG)	0.5						

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, air or vacuum pumps, air or other gas compressors and fans. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that compressors, air pumps, fans, blowers, etc., specially constructed for use with other machines remain classified in this heading and not as parts of such other machines. Subject to the general provisions regarding the classification of parts, parts of the goods of this heading are also classified here (e.g., pump or compressor bodies, blades, rotors or impellers, vanes and pistons).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8414.90.21, with a Most Favoured Nation (MFN) rate of duty of 5% 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><small>Digitally signed</small></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>





Gladys C.

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8481.80.72 MFN - 5% ad valorem		22-649
		3	DATE ISSUED
			20 January 2023

4	DESCRIPTION OF GOOD								
	<p>“PITCO BALL VALVE WITH HANDLE, MODEL: PP10962”</p> <p>Based on the brochure and technical information submitted, subject article is a steel alloy drain valve designed for commercial deep fryers. It has an inlet connection size of 1¼ inches and is fitted with a handle for easy opening and closing of the valve when filtering or emptying oil in the fryer. To be imported as a replacement part for commercial deep fryers, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: left;">Length (cm)</td> <td style="text-align: center;">24.51</td> </tr> <tr> <td style="text-align: left;">Width (cm)</td> <td style="text-align: center;">10.41</td> </tr> <tr> <td style="text-align: left;">Height (cm)</td> <td style="text-align: center;">7.24</td> </tr> <tr> <td style="text-align: left;">Weight (g)</td> <td style="text-align: center;">1433</td> </tr> </table>	Length (cm)	24.51	Width (cm)	10.41	Height (cm)	7.24	Weight (g)	1433
Length (cm)	24.51								
Width (cm)	10.41								
Height (cm)	7.24								
Weight (g)	1433								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.81 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers taps, cocks, valves and similar appliances, used on or in pipes, tanks, vats or the like to regulate the flow (for supply, discharge, etc.), of fluids (liquid, viscous or gaseous), or, in certain cases, of solids (e.g., sand). The heading includes such devices designed to regulate the pressure or the flow velocity of a liquid or a gas.</p> <p>The appliances regulate the flow by opening or closing an aperture (e.g., gate, disc, ball, plug, needle or diaphragm). They may be operated by hand (by means of a key, wheel, press button, etc.), or by a motor, solenoid, clock movement, etc., or by an automatic device such as a spring, counterweight, float lever, thermostatic element or pressure capsule.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8481.80.72, with a Most Favoured Nation (MFN) rate of duty of 5% 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 <small>Digitally signed</small> 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>





Madys C.


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.70 MFN - 3% ad valorem ATIGA - Zero		22-658
		3	DATE ISSUED
			20 January 2023

4	DESCRIPTION OF GOOD
	“DECOLOX [BA-0701B]”
	<p>Based on the product specifications, ingredients list, product quality information sheet, and safety data sheet submitted, subject article is a standardized flour bleaching agent in the form of a whitish powder. It consists of benzoyl peroxide (active ingredient) dispersed in inert, free-flowing carriers (calcium carbonate and calcium sulphate) for optimum distribution in flour. It provides the necessary active oxygen to reduce chromogenic properties in flour and thus modify flour brightness. Packed in a 25-kg cardboard box with a polyethylene inner lining, subject article is added at a level of 5 g to 30 g per 100 kg of flour, according to desired flour brightness.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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.</p> <p>In view thereof, subject article, is classified under AHTN 2022 subheading 3824.99.70, 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”.</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;">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>





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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2007.91.00 MFN - 15% ad valorem		22-669
		3	DATE ISSUED
			20 January 2023

4	DESCRIPTION OF GOOD
	<p>“SMUCKER’S SUGAR FREE ORANGE MARMALADE”</p> <p>Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a sugar-free orange marmalade in the form of a thick spread with real fruits. It is produced by blending and cooking orange peel with water, orange juice concentrate, polydextrose, maltodextrin, fruit pectin, citric acid, and sucralose, among others. Packed in 12.75-oz glass jars, subject article is spread directly on breads, pastries, and desserts, among others.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 5 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.</p> <p>Heading 20.07 of AHTN 2022 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that marmalades are a variety of jam generally prepared from citrus fruit.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2007.91.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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> 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>





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AOCG Memo No. 74-2023 p. 14 REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 2007.91.00 MFN - 15% ad valorem	22-670
	3 DATE ISSUED
20 January 2023	

4 | **DESCRIPTION OF GOOD**

“SMUCKER’S SWEET ORANGE MARMALADE”

Based on the quality assurance sheet, ingredients declaration, manufacturing process flowchart, product label, photograph of the product, and sample submitted, subject article is a sweet orange marmalade in the form of a thick fruit spread. It is produced by blending and cooking orange peel with high fructose corn syrup, corn syrup, orange juice concentrate, fruit pectin, citric acid, and natural orange flavor. Packed in 12-oz glass jars, subject article is spread directly on breads, pastries, and desserts, among others.



5 | **REASONS FOR CLASSIFICATION**

Note 5 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

Heading 20.07 of AHTN 2022 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that marmalades are a variety of jam generally prepared from citrus fruit.

In view thereof, subject article is classified under AHTN 2022 subheading 2007.91.00, 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 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.



AOCG Memo No. 74-2023 p. 15



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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 2023 RATE/S OF IMPORT DUTY AHTN 3002.12.10 MFN - 1% ad valorem	2 TCC (AR) NO. 22-674
	3 DATE ISSUED 20 January 2023

4 | **DESCRIPTION OF GOOD**

“OCTANATE® 250 IU (HUMAN COAGULATION FACTOR VIII)”

Based on the product insert, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a plasma fraction solution, presented as powder and solvent for intravenous injection, containing 250 IU of human coagulation factor VIII. Human plasma coagulation factor VIII is a normal constituent of human plasma and acts like the endogenous factor VIII (blood-clotting protein). It is used for the treatment and prophylaxis of bleeding in patients with haemophilia A (congenital factor VIII deficiency). Subject article is packed in a kit consisting of one box of 30-mL type 1 glass vial, with stopper and flip off cap, containing white or pale-yellow powder or friable solid; and one box of equipment pack for reconstitution and injection composed of a 5-mL vial of water (solvent), a disposable syringe, transfer set (double-ended needle and filter needle), infusion set, and two alcohol swabs.

5 | **REASONS FOR CLASSIFICATION**

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, *inter alia*, the following products derived from blood (including vascular endothelial cells): “normal” sera, human normal immunoglobulin, blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma, thrombin, fibrinogen, fibrin and other blood coagulation factors, thrombomodulin, blood globulins, serum globulins, and haemoglobin.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.12.10, 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

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 3002.12.10 MFN - 1% ad valorem	2 TCC (AR) NO. 22-675
	3 DATE ISSUED 20 January 2023

4 **DESCRIPTION OF GOOD**

“OCTANATE® 500 IU (HUMAN COAGULATION FACTOR VIII)”

Based on the product insert, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a plasma fraction solution, presented as powder and solvent for intravenous injection, containing 500 IU of human coagulation factor VIII. Human plasma coagulation factor VIII is a normal constituent of human plasma and acts like the endogenous factor VIII (blood-clotting protein). It is used for the treatment and prophylaxis of bleeding in patients with haemophilia A (congenital factor VIII deficiency). Subject article is packed in a kit consisting of one box of 30-mL type 1 glass vial, with stopper and flip off cap, containing white or pale-yellow powder or friable solid; and one box of equipment pack for reconstitution and injection composed of a 10-mL vial of water (solvent), a disposable syringe, transfer set (double-ended needle and filter needle), infusion set, and two alcohol swabs.

5 **REASONS FOR CLASSIFICATION**

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, *inter alia*, the following products derived from blood (including vascular endothelial cells): “normal” sera, human normal immunoglobulin, blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma, thrombin, fibrinogen, fibrin and other blood coagulation factors, thrombomodulin, blood globulins, serum globulins, and haemoglobin.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.12.10, 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

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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 2023 RATE/S OF IMPORT DUTY AHTN 3002.12.10 MFN - 1% ad valorem	2 TCC (AR) NO. 22-676
	3 DATE ISSUED 20 January 2023

4 | **DESCRIPTION OF GOOD**

“OCTANATE® 1000 IU (HUMAN COAGULATION FACTOR VIII)”

Based on the product insert, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a plasma fraction solution, presented as powder and solvent for intravenous injection, containing 1000 IU of human coagulation factor VIII. Human plasma coagulation factor VIII is a normal constituent of human plasma and acts like the endogenous factor VIII (blood-clotting protein). It is used for the treatment and prophylaxis of bleeding in patients with haemophilia A (congenital factor VIII deficiency). Subject article is packed in a kit consisting of one box of 30-mL type 1 glass vial, with stopper and flip off cap, containing white or pale-yellow powder or friable solid; and one box of equipment pack for reconstitution and injection composed of a 10-mL vial of water (solvent), a disposable syringe, transfer set (double-ended needle and filter needle), infusion set, and two alcohol swabs.

5 | **REASONS FOR CLASSIFICATION**

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, *inter alia*, the following products derived from blood (including vascular endothelial cells): “normal” sera, human normal immunoglobulin, blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma, thrombin, fibrinogen, fibrin and other blood coagulation factors, thrombomodulin, blood globulins, serum globulins, and haemoglobin.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.12.10, 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
MARILOU P. MENDOZA
Chairperson

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