



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

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AOCG Memo No. 76-2023

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-485	"UC-II® POWDERED UNDENATURED TYPE II COLLAGEN"	0410.90.90	MFN – 3% Ad Valorem
22-606	"MOTHERLOVE® POSTPARTUM SITZ BATH SPRAY"	3004.90.59	MFN – 5% Ad Valorem
22-612	"INTAKE HEAD"	7307.99.90	MFN – 1% Ad Valorem ATIGA – Zero*
23-001	"JIF® CREAMY PEANUT BUTTER"	2008.11.20	MFN – 15% 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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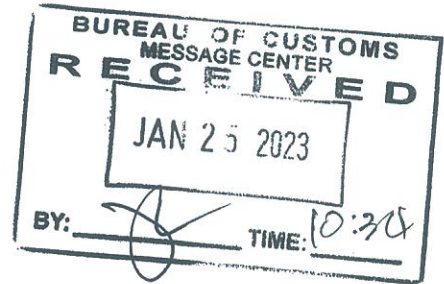


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-007

24 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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-485, 22-606, 22-612, and 23-001, issued by this Commission on 24 January 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

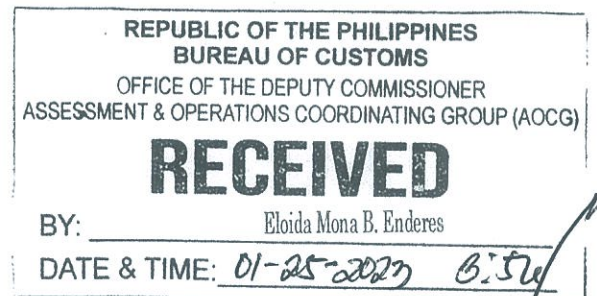
Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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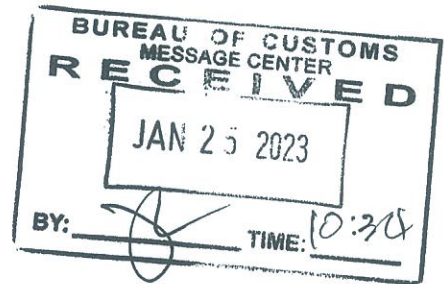
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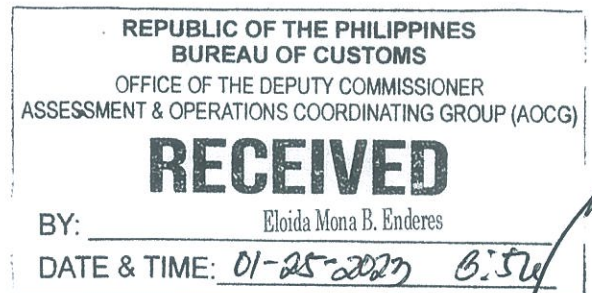
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



25 JAN 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 2008.11.20 MFN - 15% ad valorem		23-001
		3	DATE ISSUED
			24 January 2023

4	DESCRIPTION OF GOOD
	“JIF® CREAMY PEANUT BUTTER”
	<p>Based on the product information, product label, ingredients declaration, production process, photograph of the product, and sample submitted, subject article is a thick, light-brown peanut butter spread. It is composed of peanuts, sugar, molasses, fully hydrogenated rapeseed and soybean oil, and salt, among others. It is produced by roasting ground-nut kernels, followed by grinding, and then mixing with the other ingredients. Subject article is packed in 16-oz and 12-oz polyethylene terephthalate (PET) jars.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 20.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. It includes, <i>inter alia</i>, “peanut butter”, consisting of a paste made by grinding roasted ground-nuts, whether or not containing added salt or oil.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2008.11.20, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <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 3004.90.59 MFN - 5% ad valorem		22-606
		3	DATE ISSUED
			24 January 2023

4 DESCRIPTION OF GOOD

“MOTHERLOVE® POSTPARTUM SITZ BATH SPRAY”

Based on the cosmetic product safety statement, product formula specifications, exposure and margin of safety, photograph of the product, and sample submitted, subject article is a perineal spray in the form of a pale-yellow, water-like, clear liquid with an alcohol, lavender, and mild bitter herbs odour. It consists of distilled water; alcohol; extracts of *Hamamelis virginiana* (witch hazel) leaf, *Achillea millefolium* (yarrow) leaf and flower, and *Arctostaphylos uva-ursi* (uva ursi) leaf; and *Lavandula angustifolia* (Lavender) flower oil. Packed in a 2-oz (59 mL) glass spray-bottle in a carton box, subject article is sprayed onto sore perineal muscles to ease discomfort after childbirth.



5 REASONS FOR CLASSIFICATION

Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

Heading 30.04 of the AHTN 2022 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 even if no indications are given, unmixed products are to be regarded as being put up for retail sale for therapeutic or prophylactic use if they are put up in a form clearly specialised for such use.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.59, with a Most Favoured Nation (MFN) rate of duty of 5% 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	2	TCC (AR) NO.
	AHTN 0410.90.90 MFN - 3% ad valorem		22-485
		3	DATE ISSUED
			24 January 2023

4	DESCRIPTION OF GOOD
	“UC-II® POWDERED UNDENATURED TYPE II COLLAGEN”
	<p>Based on the product composition, certificate of analysis, manufacturing process flowchart, product literature, packaging information, and product label submitted, subject article is a white or cream-coloured powder composed of chicken sternum cartilage and potassium chloride (stabilizer). It is produced by washing the harvested chicken sternum cartilage with chlorine-based sanitizer, followed by freezing, grinding, mixing with potassium chloride, and air drying. Packed in a 1-kg, 5-kg or 15-kg polyethylene bag inside a plastic pail, subject article contains undenatured (native) Type II collagen for use in the manufacture of dietary supplements and functional food and beverages.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insects and other edible products of animal origin, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers insects (as defined in Note 6 to this Chapter) and other products of animal origin suitable for human consumption, not specified or included elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0410.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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><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 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7307.99.90 MFN - 1% ad valorem ATIGA - Zero		22-612
		3	DATE ISSUED
			24 January 2023

4	DESCRIPTION OF GOOD								
	<p>“INTAKE HEAD”</p> <p>Based on the brochure, technical drawings, material test report, and other technical information submitted, subject article is a seawater intake head made of steel conforming to Japanese Industrial Standards (JIS) GS101 SS400. It has a chlorine diffuser, sacrificial aluminium alloy anodes, and epoxy resin finish. To be imported as a replacement part/component of a power plant’s cooling water piping system, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: left;">Flow rate (m³/s)</td> <td style="text-align: center;">19.11</td> </tr> <tr> <td style="text-align: left;">Inlet size (Ø x H) (mm)</td> <td style="text-align: center;">10,000 x 2,600</td> </tr> <tr> <td style="text-align: left;">Shaft size (Ø x H) (mm)</td> <td style="text-align: center;">5,200 x 6,200</td> </tr> <tr> <td style="text-align: left;">Connection pipe (Ø x L) (mm)</td> <td style="text-align: center;">3,200 x 5,200</td> </tr> </table>	Flow rate (m ³ /s)	19.11	Inlet size (Ø x H) (mm)	10,000 x 2,600	Shaft size (Ø x H) (mm)	5,200 x 6,200	Connection pipe (Ø x L) (mm)	3,200 x 5,200
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Connection pipe (Ø x L) (mm)	3,200 x 5,200								

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading therefore includes flat flanges and flanges with forged collars, elbows and bends and return bends, reducers, tees, crosses, caps and plugs, lap joint stub-ends, fittings for tubular railings and structural elements, off sets, multi-branch pieces, couplings or sleeves, clean out traps, nipples, unions, clamps and collars.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7307.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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><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>

