



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

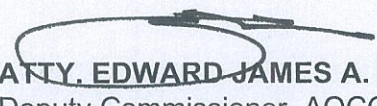
ACCOUNTABILITY

AOCG Memo No. 112-2023

MASTER COPY

MEMORANDUM

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

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

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

DATE : 22 February 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 17 February 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-017	"SPROCKET, CAM, PART NO.: 14321-KYZ-9000"	8483.90.14	MFN – 1% Ad Valorem ATIGA – Zero*
23-049	"SPRAY DRIED COFFEE EXTRACT QD0124/VM225"	<u>In-Quota</u> 2101.11.11.100	MFN – 30% Ad Valorem ATIGA – Zero*
		<u>Out-Quota</u> 2101.11.11.200	MFN – 45% Ad Valorem ATIGA – Zero*
23-050	"COFFEE POWDER QD015/VM418"	<u>In-Quota</u> 2101.11.11.100	MFN – 30% Ad Valorem ATIGA – Zero*
		<u>Out-Quota</u> 2101.11.11.200	MFN – 45% Ad Valorem ATIGA – Zero*
23-054	"ULTRASOUND PROBE, MODEL NO.: 3SC-RS"	9018.12.00	MFN – Zero ACFTA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



email hmd



BOC-09-38397

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
FEB 20 2023
TCOC Ref. No. 23-016
BY: *[Signature]* TIME: 8:35

*RCMD
2/21/2023*

17 February 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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

Dear **Commissioner Rubio**:

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. 23-017, 23-049, 23-050, and 23-054 issued by this Commission on 17 February 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

[Signature]
Digitally signed

MARILOU P. MENDOZA
Chairperson

*2/21
11:12*

Encl: As stated

cc: The Secretary
Department of Finance
Manila

BUREAU OF CUSTOMS
RECEIVED
BY: *[Signature]*
DATE: 2-21-23
10:30

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
RECEIVED
BY: *[Signature]*
DATE & TIME: *[Signature]*



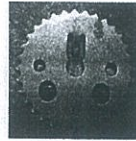



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 8483.90.14 MFN - 1% ad valorem ATIGA - Zero		23-017
		3	DATE ISSUED
			17 February 2023

4	DESCRIPTION OF GOOD				
	<p align="center">“SPROCKET, CAM, PART NO.: 14321-KYZ-9000”</p> <p>Based on the technical specifications and photograph of the product submitted, subject article is a cam sprocket made of steel. It is part of the cam shaft (responsible for the opening and closing of the inlet and exhaust valves) of a spark-ignition internal combustion engine for motorcycles. Subject article has the following specifications:</p> <table border="1"> <tr> <td>Diameter (mm)</td> <td>67.3</td> </tr> <tr> <td>Thickness (mm)</td> <td>2.8</td> </tr> </table> 	Diameter (mm)	67.3	Thickness (mm)	2.8
Diameter (mm)	67.3				
Thickness (mm)	2.8				

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.83 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, transmission shafts (including cam shafts and crank shafts) and cranks. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these usually transmit a rotary motive power. They include, among others, cam shafts and eccentric shafts. Subject to the general provisions regarding the classification of parts, the heading also covers parts of the goods covered by this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8483.90.14, 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 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	<u>In-Quota</u> 2101.11.11.100	<u>Out-Quota</u> 2101.11.11.200		23-049
	MFN	30% ad valorem	45% ad valorem	3	DATE ISSUED
ATIGA	Zero	Zero	17 February 2023		

4 DESCRIPTION OF GOOD

“SPRAY DRIED COFFEE EXTRACT QD0124/VM225”

Based on the product specifications, ingredients listing, certificate of analysis, manufacturing process flowchart, material safety data sheet, photograph of packaging and product label, and product sample submitted, subject article is a water-soluble coffee extract in the form of a free-flowing dark brown powder. It is produced by roasting green coffee beans, followed by extraction, separation, evaporation, mixing with flavour, spray drying, and packing. Packed in 25-kg polyethylene-lined cartons, subject article is used as a raw material in producing 3-in-1 coffee mixes.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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.





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	<u>In-Quota</u>	<u>Out-Quota</u>		23-050
	MFN	30% ad valorem	45% ad valorem	3	DATE ISSUED
	ATIGA	Zero	Zero	17 February 2023	

4 DESCRIPTION OF GOOD

“COFFEE POWDER QD015/VM418”

Based on the product specifications, ingredients listing, certificate of analysis, manufacturing process flowchart, material safety data sheet, photograph of packaging and product label, and product sample submitted, subject article is a water-soluble coffee extract in the form of a free-flowing dark brown powder. It is produced by roasting green coffee beans, followed by extraction, separation, evaporation, spray drying, and packing. Packed in 25-kg polyethylene-lined cartons, subject article is used as a raw material in producing 3-in-1 coffee mixes.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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.






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 9018.12.00 MFN - Zero ACFTA - Zero		23-054
		3	DATE ISSUED
			17 February 2023

4	DESCRIPTION OF GOOD						
	“ULTRASOUND PROBE, MODEL NO.: 3SC-RS”						
	<p>Based on the brochure, specifications, and other technical information submitted, subject article is an ultrasonic wideband sector (phased array) probe. When connected to a compatible ultrasound machine, it allows the non-invasive internal scanning of the human body by transducing ultrasonic mechanical waves and picking up the reflected waves, bouncing them back to the machine. Subject article can be used in a variety of clinical applications, such as in obstetrics, cardiology, and cancer detection. It has the following specifications:</p>						
							
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 33%;">Field of View (FOV)</th> <th style="width: 33%;">Foot print</th> <th style="width: 33%;">Frequency (Bandwidth)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">90°</td> <td style="text-align: center;">18.0 mm x 24.0 mm</td> <td style="text-align: center;">1.3 to 4.0 MHz</td> </tr> </tbody> </table>	Field of View (FOV)	Foot print	Frequency (Bandwidth)	90°	18.0 mm x 24.0 mm	1.3 to 4.0 MHz
Field of View (FOV)	Foot print	Frequency (Bandwidth)					
90°	18.0 mm x 24.0 mm	1.3 to 4.0 MHz					

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 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) Subheading Explanatory Notes to subheading 9018.12 state that this subheading covers electro-diagnostic ultrasonic scanning apparatus. This apparatus operates by sending high-frequency sound waves into the human body through a transducer. The transducer is placed in contact with the body, and alternately emits short pulses of ultrasound and “listens” for their echoes. The echoes result from the sound waves being reflected by the organs within the body, and their characteristics are interpreted to yield information about the location, size, shape and texture of the tissues. Interpretation is generally carried out by an automatic data processing machine, with the output being presented as a video image of the tissues. This method of body scanning is used for examining the fetuses of pregnant women. It is also well suited for the examination of the breasts, heart, liver and gall-bladder.</p> <p>Further, 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 2022 subheading 9018.12.00, with a Most Favoured Nation (MFN) rate of duty of zero 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>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>

