



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 256-2022

MEMORANDUM

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

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

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

DATE : 05 August 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 July 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-104	"DOLD PORT SUGARSHKR 15 CLEAR GLS STAINL STEL AP JP"	7013.49.00	MFN – 15% Ad Valorem ACFTA – Zero* AIFTA – 5% Ad Valorem
22-134	"COATED CALCIUM CARBONATE POWDER (RECVMA1)"	3824.99.99	MFN – 3% Ad Valorem ATIGA – Zero*
22-143	"EDEN CREAM CHEESE"	0406.30.00	MFN – 7% Ad Valorem AANZFTA – Zero*
22-144	"BOSPHORE® CMV QUANTIFICATION KIT"	3822.19.00	MFN – 1% Ad Valorem
22-145	"BOSPHORE® BACTERIAL MENINGITIS PANEL KIT"	3822.19.00	MFN – 1% Ad Valorem
22-152	"COATED CALCIUM CARBONATE POWDER (RECVMA2)"	3824.99.99	MFN – 3% Ad Valorem ATIGA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-050

28 July 2022

ACTING COMMISSIONER YOGI FILEMON I. RUIZ
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear Acting Commissioner Ruiz:

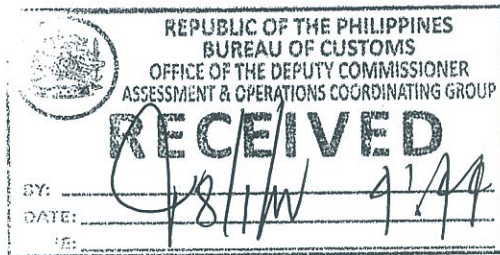
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-104, 22-134, 22-143, 22-144, 22-145, and 22-152, issued by this Commission on 28 July 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	AHTN 7013.49.00 MFN - 15% ad valorem ACFTA - Zero AIFTA - 5% ad valorem	2	TCC (AR) NO.
				22-104
			3	DATE ISSUED
				28 July 2022

4	DESCRIPTION OF GOOD								
	<p align="center">"DOLD PORT SUGARSHKR 15 CLEAR GLS STAINL STEL AP JP"</p> <p>Based on the product brochure, technical specifications, and material test report submitted, subject article is a clear cylindrical glass container with stainless steel lid and dispensing tube. It is made from soda-lime glass with a linear thermal coefficient of expansion of 8.8×10^{-6} per Kelvin at 20°C to 300°C. Subject article is used as a sugar dispenser in tables and kitchens and has the following specifications:</p> <table border="1"> <tr> <td>Capacity (centiliter, cl)</td> <td>20</td> </tr> <tr> <td>Height (cm)</td> <td>15</td> </tr> <tr> <td>Diameter (cm)</td> <td>6</td> </tr> <tr> <td>Weight (kg)</td> <td>0.23</td> </tr> </table> 	Capacity (centiliter, cl)	20	Height (cm)	15	Diameter (cm)	6	Weight (kg)	0.23
Capacity (centiliter, cl)	20								
Height (cm)	15								
Diameter (cm)	6								
Weight (kg)	0.23								

5	REASONS FOR CLASSIFICATION
	<p>Heading 70.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., sugar-bowls. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7013.49.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and ASEAN-India Free Trade Area (AIFTA) rate of duty of 5% ad valorem, subject to submission of CO Form "AI".</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>





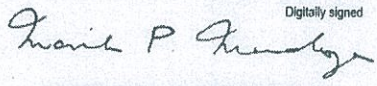
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem ATIGA - Zero		22-134
		3	DATE ISSUED
			28 July 2022

4	DESCRIPTION OF GOOD
	“COATED CALCIUM CARBONATE POWDER (RECVMA1)”
	<p>Based on the manufacturing process description, product information sheet, material safety data sheet, and certificate of analysis submitted, subject article is a white, surface-coated calcium carbonate powder. It has a fineness value of D97 equal to $8\pm 1\mu\text{m}$ and D50 (mean size) equal to $2.5\mu\text{m}$ (maximum). It is produced by crushing and grinding quarried white marble, followed by coating with stearic acid, and then packing in 25-kg or 50-kg bags. Subject article is used as an additive in the manufacture of polyvinyl chloride (PVC), rubber, inks, adhesives, coatings, and other products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized 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 3824.99.99, 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> <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>



new memo no. _____

AOCG Memo No. 256-2022 p.5



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0406.30.00 MFN - 7% ad valorem AANZFTA - Zero		22-143
		3	DATE ISSUED
			28 July 2022

4	DESCRIPTION OF GOOD
	"EDEN CREAM CHEESE"
	Based on the product composition, production process flowchart, certificate of origin, and photograph of the product submitted, subject article is a processed cream cheese made from milk, cream (from milk), milk solids, salt, stabilizers (locust bean gum and guar gum), and starter culture. Packed in 225-g carton boxes and 140-g plastic tubs, subject article is used as a spread as well as for baking and cooking.
	 

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all kinds of cheese, viz., among others, processed cheese, also known as process cheese. It is manufactured by comminuting, mixing, melting and emulsifying, with the aid of heat and emulsifying or acidifying agents (including melting salts), one or more varieties of cheese and one or more of the following: cream or other dairy products, salt, spices, flavouring, colouring and water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0406.30.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ".</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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AOCG Memo No. 256-2022 p/b

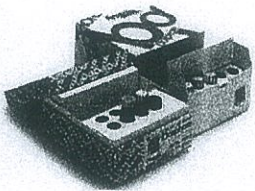
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 3822.19.00 MFN - 1% ad valorem	2 TCC (AR) NO. 22-144
	3 DATE ISSUED 28 July 2022

4 DESCRIPTION OF GOOD “BOSPHORE® CMV QUANTIFICATION KIT” <p>Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection and quantification of all genotypes of Cytomegalovirus (CMV) DNA in human serum, plasma, urine, biopsy specimen, amniotic fluid, cerebrospinal fluid (CSF), and tissue samples. Based on the Real-Time polymerase chain reaction (PCR) technique, a region within the DNA Polymerase gene is amplified and the detection is accomplished using FAM filter. Subject article has the following specifications:</p>																						
<table border="1"> <thead> <tr> <th rowspan="5" style="text-align: center;">Components</th> <th style="text-align: center;">Reagent</th> <th style="text-align: center;">Composition</th> </tr> </thead> <tbody> <tr> <td>Real-Time PCR master mix</td> <td>HotStarTaq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes</td> </tr> <tr> <td>Internal control</td> <td>Synthetic DNA molecule</td> </tr> <tr> <td>Positive control</td> <td>CMV DNA</td> </tr> <tr> <td>4 Quantitated DNA controls Distilled water</td> <td></td> </tr> <tr> <th rowspan="2" style="text-align: center;">Compatible device</th> <th style="text-align: center;">Equipment</th> <th style="text-align: center;">Model</th> </tr> <tr> <td>Real-Time PCR Instrument/System</td> <td>Montania® 483, Montania® 484 or Montania® 4896; iCycler; iQ5; CFX-BioRad, etc.</td> </tr> <tr> <th rowspan="2" style="text-align: center;">Packaging</th> <th style="text-align: center;">Container</th> <th style="text-align: center;">Pack size</th> </tr> <tr> <td>Clear and amber plastic bottles in paper boxes</td> <td>25, 50, or 100 reactions/box</td> </tr> </tbody> </table>		Components	Reagent	Composition	Real-Time PCR master mix	HotStarTaq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes	Internal control	Synthetic DNA molecule	Positive control	CMV DNA	4 Quantitated DNA controls Distilled water		Compatible device	Equipment	Model	Real-Time PCR Instrument/System	Montania® 483, Montania® 484 or Montania® 4896; iCycler; iQ5; CFX-BioRad, etc.	Packaging	Container	Pack size	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box
Components	Reagent		Composition																			
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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



TCC (AR) NO.
22-144

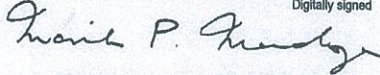
5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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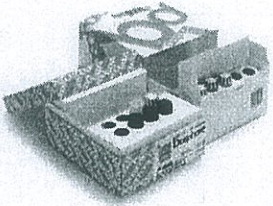
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-145
		3	DATE ISSUED
			28 July 2022

4	DESCRIPTION OF GOOD		
	“BOSPHERE® BACTERIAL MENINGITIS PANEL KIT”		
	<p>Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection and characterization of <i>Haemophilus influenzae</i>, <i>Neisseria meningitidis</i>, and <i>Streptococcus pneumoniae</i> in human biological samples including serum, plasma, tissue/biopsy samples, and cerebrospinal fluid (CSF). Based on the Real-Time polymerase chain reaction (PCR) technique, a DNA region is amplified, and fluorescence detection of the virus is accomplished using FAM filter. Subject article has the following specifications:</p>		
			
	Components	Reagent	Composition
		Real-Time PCR master mix	HotStarTaq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes
		Internal control	Synthetic DNA molecule
		Positive control	DNA of <i>Haemophilus influenzae</i> , <i>Neisseria meningitidis</i> and <i>Streptococcus pneumoniae</i>
		Distilled water	
	Compatible device	Equipment	Model
		Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; iCycler; iQ5; CFX-BioRad, etc.
	Packaging	Container	Pack size
		Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



TCC (AR) NO.
22-145

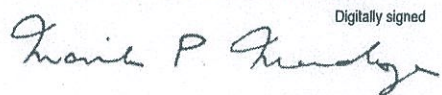
5 REASONS FOR CLASSIFICATION

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The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem ATIGA - Zero		22-152
		3	DATE ISSUED
			28 July 2022

4 DESCRIPTION OF GOOD

“COATED CALCIUM CARBONATE POWDER (RECVMA2)”

Based on the manufacturing process description, product information sheet, material safety data sheet, and certificate of analysis submitted, subject article is a white, surface-coated calcium carbonate powder. It has a fineness value of D97 equal to 10±1µm and D50 (mean size) equal to 3.0µm (maximum). It is produced by crushing and grinding quarried white marble, followed by coating with stearic acid, and then packing in 25-kg or 50-kg bags. Subject article is used as an additive in the manufacture of polyvinyl chloride (PVC), rubber, inks, adhesives, coatings, and other products.

5 REASONS FOR CLASSIFICATION

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.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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