



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 258-2022

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

## 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 BUCO  
Deputy Commissioner, AOCG *EB*

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

**DATE :** 10 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 03 August 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-148	"BOSPHORE® VIRAL MENINGITIS PANEL KIT V2"	3822.19.00	MFN – 1% Ad Valorem
Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

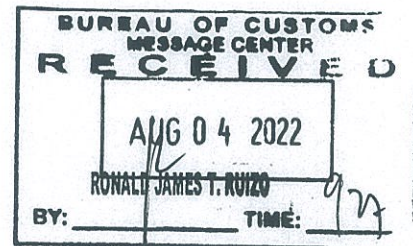
TCOC Ref. No. 22-053

03 August 2022



BOC-09-32562

**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:

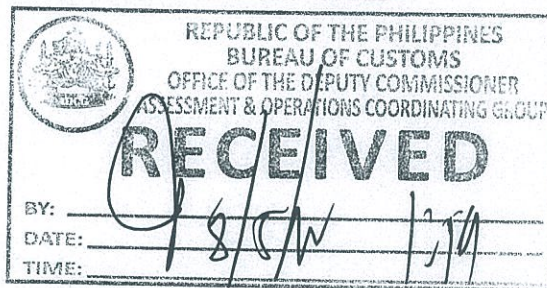
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 22-148, issued by this Commission on 03 August 2022. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila







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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

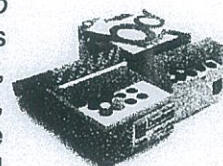
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3822.19.00 MFN - 1% ad valorem		22-148
		<b>3</b>	<b>DATE ISSUED</b>
			03 August 2022

**4 DESCRIPTION OF GOOD**

**“BOSPHORE® VIRAL MENINGITIS PANEL KIT V2”**

Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an *in vitro* diagnostic kit used for the detection and characterization of herpes simplex virus 1 (HSV-1), herpes simplex virus 2 (HSV-2), varicella-zoster virus (VZV), enterovirus, parechovirus, and mumps DNA and RNA in human 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 completed by using FAM, HEX, Texas RED, and Cy5 filters. It has the following specifications:



	Reagent	Composition
<b>Components</b>	Real-Time PCR master mixes 1 and 2	Taq DNA Polymerase, PCR buffer, dNTPs, RT mix, primers, and probe
	Internal control	Synthetic DNA molecule
	Positive controls 1 and 2	HSV-1, HSV-2, VZV DNA; enterovirus, parechovirus, mumps DNA
	Distilled water	
<b>Compatible device</b>	Equipment	Model
	Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
<b>Packaging</b>	Container	Pack size
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box





TCC (AR) NO.

22-148

**5 REASONS FOR CLASSIFICATION**

Heading 38.22 of the ASEAN Harmonized 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.

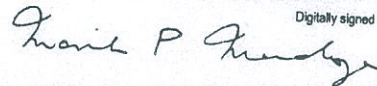
The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g.,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

**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.