



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 05-2023

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 : 16 December 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 02 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-390	"DXN® ROSELLE SWEETENED FOOD SUPPLEMENT LIQUID"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
22-404	"TIGER CRACKERS LECHE FLAN"	1905.31.10	MFN – 15% Ad Valorem ATIGA – Zero*
22-405	"TIGER CRACKERS ENSAYMADA"	1905.31.10	MFN – 15% Ad Valorem ATIGA – Zero*
22-426	"INSTANT COFFEE BL"	<u>In-Quota</u> 2101.11.19.100	MFN – 30% Ad Valorem ATIGA – Zero*
		<u>Out-Quota</u> 2101.11.19.200	MFN – 45% Ad Valorem ATIGA – Zero*
22-524	"SIPLAN EPSYLON D-LUX"	6306.12.00	MFN – 15% Ad Valorem

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-525	"SIPLAN EPSYLON MONOBLOCK"	6306.12.00	MFN – 15% Ad Valorem
22-527	"SIPLAN MINICOFRE"	6306.12.00	MFN – 15% Ad Valorem
22-540	"LUPRODEX (LEUPRORELIN ACETATE) 3.75 mg LYOPHILIZED POWDER FOR INJECTION (IM/SC)"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*
22-551	"TURBOCHEF I1-9496 PAN"	7615.10.90	MFN – 15% Ad Valorem
22-553	"BIONUTRA NEUFEMME®"	2106.90.72	MFN – 7% 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. 22-093

02 December 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**:

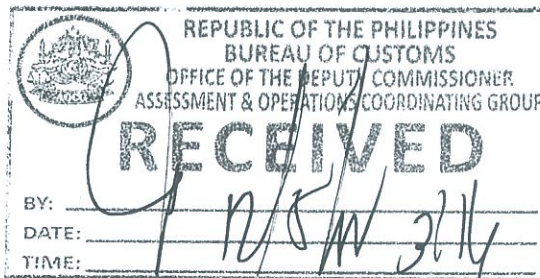
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of ten Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-390, 22-404, 22-405, 22-426, 22-524, 22-525, 22-527, 22-540, 22-551, and 22-553 issued by this Commission on 02 December 2022. These Advance Rulings have also been posted on the Commission's website 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

*12/12
3:35*






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 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		22-390	
		3	DATE ISSUED
		02 December 2022	

4	DESCRIPTION OF GOOD
“DXN® ROSELLE SWEETENED FOOD SUPPLEMENT LIQUID”	
<p>Based on the product ingredient declaration, manufacturing process flowchart, finished good specifications, product information sheet, product label, photographs of the product, Certificate of Product Registration from the Food and Drug Administration (FDA), and other technical information submitted, subject article is a food supplement in the form of a sweet, light to dark-brownish red liquid. It is composed of roselle calyx extract (<i>Hibiscus sabdariffa</i> L.), sugar, and water. Packed in 285-mL glass bottles, two tablespoons or 30-mL of subject article is to be diluted with 200-mL of warm or cold water before consumption to gain health benefits. It can also be used as a flavouring in making ice creams, jams, and jellies.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>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, <i>inter alia</i>, 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).</p> <p>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”.</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><i>MariLou P. Mendoza</i> <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>	



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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 2022 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 1905.31.10 MFN - 15% ad valorem ATIGA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">22-404</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">02 December 2022</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“TIGER CRACKERS LECHE FLAN”</p> <p>Based on the product composition, manufacturing process flowchart, and sample submitted, subject article is a leche flan-flavoured cracker made from wheat flour, vegetable oil, sugar, salt, yeast, and raising agents. Subject article is packed in plastics containing ten pieces of 25-g plastic packs.</p> 
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.10, 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  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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.31.10 MFN - 15% ad valorem ATIGA - Zero		22-405
		3	DATE ISSUED
			02 December 2022

4	DESCRIPTION OF GOOD
	“TIGER CRACKERS ENSAYMADA”
	<p>Based on the product composition, manufacturing process flowchart, and sample submitted, subject article is an ensaymada-flavoured cracker composed of wheat flour, vegetable oil, sugar, salt, yeast, and raising agents. Subject article is packed in plastics containing ten pieces of 25-g plastic packs.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.10, 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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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.
		<u>In-Quota</u>	<u>Out-Quota</u>		22-426
	AHTN	2101.11.19.100	2101.11.19.200	3	DATE ISSUED
MFN	30% ad valorem	45% ad valorem	02 December 2022		
ATIGA	Zero	Zero			

4 DESCRIPTION OF GOOD

“INSTANT COFFEE BL”

Based on the product description, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the actual product submitted, subject article is an instant coffee in the form of brown granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, separating, evaporating, mixing, and spray drying into a water-soluble product. Packed in 8.25-kg aluminium foil bags, subject article is used as a raw material in the manufacture of Kopiko® Blanca coffee mix.

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 the 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 2101.11.19.100 and 2101.11.19.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% ad valorem 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

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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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 6306.12.00 MFN - 15% ad valorem		22-524
		3	DATE ISSUED
			02 December 2022

4	DESCRIPTION OF GOOD
	“SIPLAN EPSYLON D-LUX”
	<p>Based on the brochure and technical specifications submitted, subject article is a retractable awning system designed to be installed outside of new or existing buildings. It mainly consists of an acrylic fabric, 220 V tube motor, iron rolling tubes, profiles and assembling accessories of aluminium material, assembled light-emitting diode (LED) strips, polyvinyl chloride (PVC) plastic caps, iron screws, and nylon valve holders. Subject article is used for protection against the sun and is to be imported already assembled.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 63.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 cover, among others, tarpaulins, awnings and sunblinds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of textile articles usually made from strong, close woven canvas, among others, awnings, sunblinds (for shops, cafés, etc.). These are designed for protection against the sun; they are generally made of strong plain or striped canvas, and may be mounted on roller or folding mechanisms. They remain classified in this heading even when provided with frames, as is sometimes the case with sunblinds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6306.12.00, 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> <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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 6306.12.00 MFN - 15% ad valorem		22-525
		3	DATE ISSUED
			02 December 2022

4	DESCRIPTION OF GOOD
	“SIPLAN EPSYLON MONOBLOCK”
	Based on the brochure and technical specifications submitted, subject article is a retractable awning system designed to be installed outside of new or existing buildings. It mainly consists of an acrylic fabric, 220 V tube motor, iron rolling tubes, square iron tube, profiles and assembling accessories of aluminium material, polyvinyl chloride (PVC) plastic caps, iron screws, and nylon valve holders. Subject article is used for protection against the sun and is to be imported already assembled.

5	REASONS FOR CLASSIFICATION
	<p>Heading 63.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 cover, among others, tarpaulins, awnings and sunblinds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of textile articles usually made from strong, close woven canvas, among others, awnings, sunblinds (for shops, cafés, etc.). These are designed for protection against the sun; they are generally made of strong plain or striped canvas, and may be mounted on roller or folding mechanisms. They remain classified in this heading even when provided with frames, as is sometimes the case with sunblinds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6306.12.00, 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>





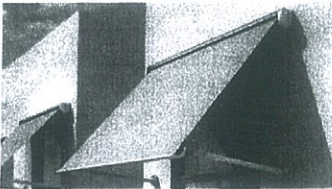
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 6306.12.00 MFN - 15% ad valorem		22-527
		3	DATE ISSUED
			02 December 2022

4	DESCRIPTION OF GOOD
	“SIPLAN MINICOFRE”
	<p>Based on the brochure and technical specifications submitted, subject article is an awning system with support arms designed for facade or window installation. It mainly consists of an acrylic fabric, iron rolling tubes, profiles and assembling accessories of aluminium material, polyvinyl chloride (PVC) plastic caps, iron screws, and nylon valve holders. Having a maximum line (length) of 4 m and projection of 1.4 m, subject article is used for protection against the sun and is to be imported already assembled.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 63.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 cover, among others, tarpaulins, awnings and sunblinds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of textile articles usually made from strong, close woven canvas, among others, awnings, sunblinds (for shops, cafés, etc.). These are designed for protection against the sun; they are generally made of strong plain or striped canvas, and may be mounted on roller or folding mechanisms. They remain classified in this heading even when provided with frames, as is sometimes the case with sunblinds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6306.12.00, 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>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>



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 3004.39.00		22-540
	MFN - 1% ad valorem	3	DATE ISSUED
	AIFTA - Zero		02 December 2022

4 DESCRIPTION OF GOOD

**“LUPRODEX (LEUPRORELIN ACETATE) 3.75 mg
LYOPHILIZED POWDER FOR INJECTION (IM/SC)”**

Based on the product monograph, pack insert, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a sterile lyophilized powder consisting of microsphere formulation of leuprolide acetate (3.75 mg) and excipients contained in a glass vial. Leuprolide acetate is a synthetic nonapeptide analog of naturally occurring gonadotropin-releasing hormone (GnRH) which acts as a potent inhibitor of gonadotropin secretion when given continuously and in therapeutic doses. Packed in cartons containing one polyvinyl chloride (PVC) tray which holds a 5-mL labeled vial and a 2-mL diluent labeled ampoule, among others, subject article is indicated for the treatment of endometriosis, uterine leiomyomata, advanced prostate cancer, and central precocious puberty. It is to be reconstituted with the diluent containing d-mannitol and water and administered by subcutaneous or intramuscular injection.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (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 this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The headings applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article, is classified under AHTN 2022 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

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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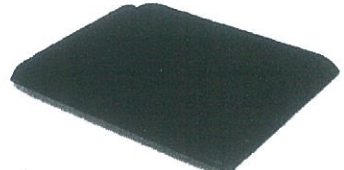
REPUBLIC OF THE PHILIPPINES


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 7615.10.90 MFN - 15% ad valorem		22-551
		3	DATE ISSUED
			02 December 2022

4	DESCRIPTION OF GOOD
	“TURBOCHEF I1-9496 PAN”
	<p>Based on the brochure and technical specifications submitted, subject article is a rectangular, non-stick pan made from hard-anodized aluminium. It has a dimension (LxWxH) of 12 inches x 9½ inches x ½ inch. To be used in cooking a variety of foods, subject article is a replacement part and/or accessory for commercial and residential ovens.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 76.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, table, kitchen or other household articles and parts thereof, of aluminium. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the same types of articles as are described in the Explanatory Notes to headings 73.23 and 73.24, particularly the kitchen utensils, sanitary and toilet articles described therein. The heading also covers aluminium cooking or heating apparatus similar to that described in the Explanatory Note to heading 74.18.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7615.10.90, 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>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>






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 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		22-553
		3	DATE ISSUED
			02 December 2022

4	DESCRIPTION OF GOOD
	“BIONUTRA NEUFEMME®”
	<p>Based on the certificate of analysis, material safety data sheet, manufacturing process flow diagram, Certificate of Product Registration from the Food and Drug Administration (FDA), and sample submitted, subject article is an herbal dietary supplement for women in the form of a red capsule with a slight characteristic odour. It is composed of <i>Vigna radiata</i> bean extract, <i>Eucommia ulmoides</i> bark extract, microcrystalline cellulose, hydroxypropyl methylcellulose, and iron oxide. Subject article is recommended to be taken at one to four capsules daily with food, or as directed by a healthcare professional, to help manage and relieve symptoms and discomforts associated with perimenopause or menopause. It is packed in boxes containing three aluminium foil blister packs with 10 capsules per pack.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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, <i>inter alia</i>, 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).</p> <p>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”.</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>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>