



# BUREAU OF CUSTOMS

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 272-2021

## 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 :** 03 June 2021

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 May 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-055	"EQUIRAB [ANTI-RABIES SERUM (EQUINE)]"	3002.12.10	MFN – 1% Ad Valorem AIFTA – Zero*
21-057	"QORUS DOLCE 1100"	3824.99.70	MFN – 3% Ad Valorem

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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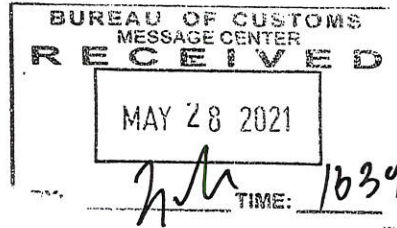
AOCG Memo No. 272-2621



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-037

28 May 2021



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



BOC-09-21578

Dear Commissioner Guerrero:

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 two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-055 and 21-057, issued by this Commission on 28 May 2021. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

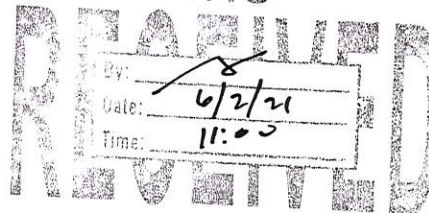
Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

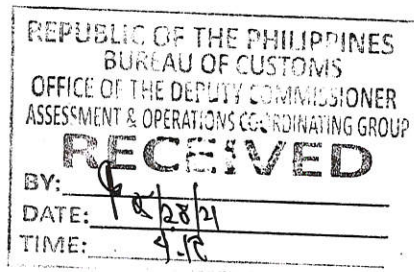
**MARILOU P. MENDOZA**  
Chairperson

OFFICE OF THE DIRECTOR  
IAS



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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CERTIFICATION NUMBER:  
AJA18-0171



REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3002.12.10 MFN - 1% ad valorem AFTA - Zero		21-055
		<b>3</b>	<b>DATE ISSUED</b>
			28 May 2021

**4 DESCRIPTION OF GOOD**

**“EQUIRAB [ANTI-RABIES SERUM (EQUINE)]”**

Based on the certificate of product registration from the Food and Drug Administration (FDA), product insert and certification, and photographs of actual product submitted, subject article is an antiserum solution for injection, containing equine anti-rabies immunoglobulin fragments with an activity of 200 I.U. per mL, and cresol (antimicrobial agent), among others. It is obtained by processing the blood serum of healthy horses immunized against rabies by vaccination. Packed in a carton box containing one 5-mL glass vial, subject article is to be administered intramuscularly and in conjunction with a rabies vaccine, to provide passive immunization against rabies and post-exposure prophylaxis for patients at risk of being exposed to rabies after contact with a rabid animal.



**5 REASONS FOR CLASSIFICATION**

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers products including, among others, antisera and other blood fractions, whether or not modified or obtained by means of biotechnological processes. Antisera are obtained from the blood of humans or of animals which are immune or have been immunised against diseases or ailments, whether these are caused by pathogenic bacteria and viruses, toxins or allergic phenomena, etc. Antisera are used against diphtheria, dysentery, gangrene, meningitis, pneumonia, tetanus, staphylococcal or streptococcal infections, snake bite, vegetable poisoning, allergic diseases, etc. Antisera are also used for diagnostic purposes, including in vitro tests. Specific immunoglobulins are purified preparations of antisera.

In view thereof, subject article is classified under AHTN 2017 subheading 3002.12.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

This ruling shall be valid for five (5) 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





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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 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.99.70 MFN - 3% ad valorem		21-057
		<b>3</b>	<b>DATE ISSUED</b>
			28 May 2021

**4 DESCRIPTION OF GOOD**

**“QORUS® DOLCE 1100”**

Based on the certificate of composition, safety data sheet, product information on chemical and physical properties, product usage, and packaging information submitted, subject article is a sweetening compound in the form of a white to pale-white crystalline powder with fruity-vanilla-brown notes and an intensely sweet taste. It is composed of acesulfame potassium, sucralose, and natural flavours. To be imported in a 20,000-kg bag packed in a box, subject article is designed to replace sucrose in food and beverage applications.

**5 REASONS FOR CLASSIFICATION**

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents. Subject to the above conditions, the preparations and chemical products falling here include, among others, preparations (e.g., tablets), consisting of saccharin or its salts and substances such as sodium bicarbonate (sodium hydrogencarbonate) and tartaric acid, not being foodstuffs, used for sweetening purposes.

In view thereof, subject article, is classified under AHTN 2017 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five (5) 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

**Note:** In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.

