



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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ACCOUNTABILITY

ICG Memo No. 72-2022

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, AOCGd.

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

DATE : 21 February 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 17 February 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-336	"PISCO FLUORORESIN (PFA) TUBE – SFT SERIES"	3917.32.93	MFN – 15% Ad Valorem AKFTA – 5% Ad Valorem AJCEPA – Zero* PJEPA – Zero*
21-337	"ALPHAMALT VC 5000"	3507.90.00	MFN – 3% Ad Valorem
21-341	"DXN OZHI TEA"	0902.30.10	MFN – 3% Ad Valorem ATIGA – Zero*
21-348	"45L HIGH FLOW INSUFFLATION UNIT, MODEL: UHI-4"	9018.90.30A	MFN – Zero* AJCEPA – Zero* PJEPA – Zero*
22-001	"LUBAN DFDC-7080"	3901.40.00	MFN – 3% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 72-2022 p. 2



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

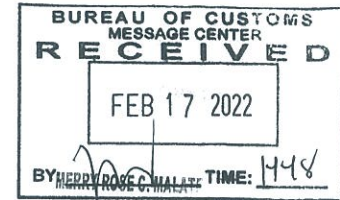
TCOC Ref. No. 22-013

17 February 2022



BOC-09-28343

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-336, 21-337, 21-341, 21-348 and 22-001 issued by this Commission on 17 February 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



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



17 FEB 2022 11:48



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 3507.90.00 MFN - 3% ad valorem	2 TCC (AR) NO. 21-337
	3 DATE ISSUED 17 February 2022

4 **DESCRIPTION OF GOOD**

“ALPHAMALT VC 5000”

Based on the product specifications, product information, certificate of analysis, duly certified product composition, material safety and data sheet, and production process submitted, subject article is an enzyme preparation in the form of a white to cream powder. It is composed of enzyme concentrate (based on pure fungal alpha-amylase), calcium sulphate, and tricalcium phosphate. Packed in a 25-kg polyethylene bag inside a cardboard box, subject article is to be added to flour at a dosage of 2 to 50 g per 100 kg of flour, to increase volume, improve browning, prolong shelf life, and enhance flavor formation in the dough in all yeast-raised goods.

5 **REASONS FOR CLASSIFICATION**

Heading 35.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to according to, among others, their biological activity as amylases, lipases, proteases, etc. This heading includes, among others, prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.

In view thereof, subject article is classified under AHTN 2017 subheading 3507.90.00, 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
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.





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.30A MFN - Zero AJCEPA - Zero PJEPA - Zero		21-348
		3	DATE ISSUED
			17 February 2022

4	DESCRIPTION OF GOOD												
	"45L HIGH FLOW INSUFFLATION UNIT, MODEL: UHI-4"												
	<p>Based on the brochure submitted, subject article is an electro-medical instrument used for the insufflation of carbon dioxide gas inside a patient's abdominal cavity (or other smaller cavities) to conduct diagnostic or operative laparoscopy. It consists of a numerical display for monitoring the status of pressure, flow rate, and volume of the delivered gas; two cavity modes and three flow rate settings used for regulating the pressure range and insufflation rate; and connectors for the insufflation and evacuation of the gas (including the removal of generated smoke). Subject article has the following specifications:</p>												
	<table border="1"> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>370 x 120 x 300</td> </tr> <tr> <td>Weight (kg)</td> <td>9.3</td> </tr> <tr> <td>Abdominal Pressure Control (mmHg)</td> <td>3 to 25</td> </tr> <tr> <td>Flow Rate Settings</td> <td>0.1 to 45 L/min</td> </tr> <tr> <td>Cavity Mode</td> <td>Normal / Small</td> </tr> </table>	Dimensions (WxHxD) (mm)	370 x 120 x 300	Weight (kg)	9.3	Abdominal Pressure Control (mmHg)	3 to 25	Flow Rate Settings	0.1 to 45 L/min	Cavity Mode	Normal / Small		
Dimensions (WxHxD) (mm)	370 x 120 x 300												
Weight (kg)	9.3												
Abdominal Pressure Control (mmHg)	3 to 25												
Flow Rate Settings	0.1 to 45 L/min												
Cavity Mode	Normal / Small												

5	REASONS FOR CLASSIFICATION		
	<p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. This includes, among others, pharyngeal, oesophageal, stomach or tracheotomy instruments: oesophagoscopes, bronchoscopes, stomach pumps, intubation tubes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9018.90.30A, with a Most Favoured Nation (MFN) rate of duty of zero; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "AJ" and "JP", respectively.</p> <p>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.</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 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.</p>		





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3917.32.93 MFN - 15% ad valorem AKFTA - 5% ad valorem PJEP - Zero AJCEPA - Zero		21-336
		3	DATE ISSUED
			17 February 2022

4	DESCRIPTION OF GOOD																																														
	“PISCO FLUORORESIN (PFA) TUBE - SFT SERIES”																																														
	<p>Based on the product catalogue and product specification sheet submitted, subject article is a chemical- and weather-resistant straight fluororesin tube. It is a transparent tube designed for conveying or distributing air, water, and corrosive fluids, among others, in chemical, food-processing, medical care, and semiconductor applications. It is to be imported without fittings in 5-m and 20-m lengths, with the following inside diameter (I.D.) and outside diameter (O.D.) and corresponding burst pressure:</p>																																														
	<table border="1"> <thead> <tr> <th colspan="2">CODE</th> <th>0425</th> <th>0640</th> <th>0860</th> <th>1075</th> <th>1290</th> <th>1613</th> </tr> </thead> <tbody> <tr> <td rowspan="2">O.D.</td> <td>(mm)</td> <td>4</td> <td>6</td> <td>8</td> <td>10</td> <td>12</td> <td>16</td> </tr> <tr> <td>(in)</td> <td>0.16</td> <td>0.24</td> <td>0.31</td> <td>0.39</td> <td>0.47</td> <td>0.63</td> </tr> <tr> <td rowspan="2">I.D.</td> <td>(mm)</td> <td>2.5</td> <td>4</td> <td>6</td> <td>7.5</td> <td>9</td> <td>13</td> </tr> <tr> <td>(in)</td> <td>0.10</td> <td>0.16</td> <td>0.24</td> <td>0.30</td> <td>0.35</td> <td>0.51</td> </tr> <tr> <td colspan="2">Burst Pressure (MPa)</td> <td>3.5 - 8</td> <td>3 - 7</td> <td>2 - 5</td> <td>2 - 5</td> <td>2 - 5</td> <td>1.5 - 3.5</td> </tr> </tbody> </table>	CODE		0425	0640	0860	1075	1290	1613	O.D.	(mm)	4	6	8	10	12	16	(in)	0.16	0.24	0.31	0.39	0.47	0.63	I.D.	(mm)	2.5	4	6	7.5	9	13	(in)	0.10	0.16	0.24	0.30	0.35	0.51	Burst Pressure (MPa)		3.5 - 8	3 - 7	2 - 5	2 - 5	2 - 5	1.5 - 3.5
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5	REASONS FOR CLASSIFICATION
	<p>Note 8 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay flat tubing. However, except for the last mentioned, those having an internal cross section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.</p> <p>Heading 39.17 of the AHTN 2017 covers tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that tubes, pipes and hoses and fittings therefor may be rigid or flexible and may be reinforced or otherwise combined with other materials.</p>

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



2	TCC (AR) NO.
	21-336

In view thereof, subject article is classified under AHTN 2017 subheading 3917.32.93, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "AK"; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of CO Forms "JP" and "AJ", respectively.

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
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




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 0902.30.10 MFN - 3% ad valorem ATIGA - Zero	21-341
	3 DATE ISSUED
	17 February 2022

4	<p>DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DXN Oozhi Tea”</p> <p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specification, and photographs of the packaging and actual product submitted, subject article is Oolong tea made from the leaves of <i>Camellia sinensis</i> and added with <i>Ganoderma lucidum</i> as natural flavouring. It is in the form of a dark-green tea dust with a slightly bitter flavour. Packed in 100-g and 30-g bottles, a half scoop of subject article is to be added to 200 mL hot water, soaked for 3-5 minutes, filtered for tea residue and added with sugar before drinking.</p> <div style="text-align: center;">  </div>
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5	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 09.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes partly fermented tea (e.g., Oolong tea).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0902.30.10, 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 (5) 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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><small>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.</small></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 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		22-001
		3	DATE ISSUED
			17 February 2022

4 DESCRIPTION OF GOOD

"LUBAN DFDC-7080"

Based on the product specifications, safety data sheet, testing report from a third-party laboratory, and photograph of product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene, with thermal stabilizer, anti-block, and slip additives. It is in the form of clear white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of agricultural films, food packaging films, and multi-layer packaging films, among others.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression "primary forms" applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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
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.

