



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 149-2023

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## MEMORANDUM

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

**FROM :** *[Signature]*  
**ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 19 April 2023

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 14 April 2023 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES  | 2022 AHTN CODE | 2023 RATES OF DUTY                   |
|----------|--|----------------|--------------------------------------|
| 22-597   | "(FASTRON.) <sup>®</sup> MERIDIAN SERIES BUILT-IN COOKING CONTROLLER (MEC-118) MODEL NO.: 1101017" | 8537.10.12     | MFN – 5% Ad Valorem<br>ATIGA – Zero* |
| 22-598   | "(FASTRON.) <sup>®</sup> MERIDIAN SERIES BUILT-IN COOKING CONTROLLER (MEC-118) MODEL NO.: 1100622" | 8537.10.12     | MFN – 5% Ad Valorem<br>ATIGA – Zero* |
| 23-138   | "CERETAN <sup>®</sup> MX 9620"   | 3404.90.90     | MFN – 1% Ad Valorem                  |
| 23-161   | "GLUCOSE CANDY SYRUP SB"   | 1702.90.91     | MFN – 3% Ad Valorem<br>ACFTA – Zero* |
| 23-174   | "EQUIRAB [ANTI-RABIES SERUM (EQUINE)]"   | 3002.12.10     | MFN – 1% Ad Valorem<br>AIFTA – Zero* |
| 23-178   | "ZAMIGUARD CLEAN WATER PART A AND ZAMIGUARD CLEAN WATER PART B"                                    | 3808.94.90     | MFN – 3% Ad Valorem                  |

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

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BOC-09-40012

**BUREAU OF CUSTOMS  
MESSAGE CENTER**  
**RECEIVED**

APR 17 2023

BY: C. MENDOZA TIME: 2:29

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-029

14 April 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

**RECEIVED** N1526

BY: Ann 9:40

DATE & TIME: 04-10-23

Dear Commissioner Rubio:

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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-597, 22-598, 23-138, 23-161, 23-174, and 23-178, issued by this Commission on 14 April 2023. 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,

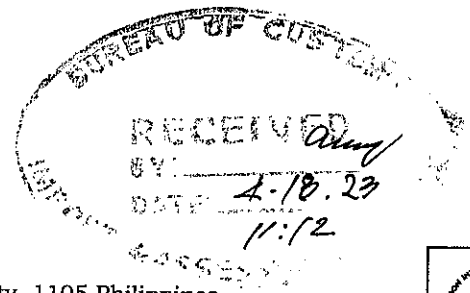
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

4/19  
10:17

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



17 APR 2023





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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 2023 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 8537.10.12<br>MFN - 5% ad valorem<br>ATIGA - Zero |          | 22-597              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 14 April 2023       |

**4 DESCRIPTION OF GOOD**

**"(FASTRON.)<sup>®</sup> MERIDIAN SERIES BUILT-IN COOKING CONTROLLER (MEC-118)  
MODEL NO.: 1101017"**

Based on the brochure and technical specifications submitted, subject article is a digital controller with aluminium front panel, light-emitting diode (LED) displays, LED light indicators, programming (product) keys, function-specific (feature) keys, processor for programming, and sockets for external connectivity. It is designed and intended to be attached as a built-in controller for various computerized commercial cooking equipment, wherein it can control, among others, the temperature and the duration of the cooking process inside the cooking equipment. Subject article has the following specifications:

|                                  |                                 |
|----------------------------------|---------------------------------|
| <b>Power Input</b>               | 24 VAC 50/60 Hz +/- 10%         |
| <b>Dimensions (LxWxT) (inch)</b> | 15.61 x 5.33 x 1.32             |
| <b>(mm)</b>                      | 396.39 x 135.28 x 33.63         |
| <b>Usable Keys</b>               | 18 product keys; 6 feature keys |



**5 REASONS FOR CLASSIFICATION**

Heading 85.37 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the goods of this heading vary from small switchboards with only a few switches, fuses, etc. (e.g., for lighting installations) to complex control panels for machine-tools, rolling mills, power stations, radio stations, etc., including assemblies of several of the articles cited in the text of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8537.10.12, with a Most Favoured Nation (MFN) rate of duty of 5% 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

*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.*





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |                         |
|---|-------------------------|
| <b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b><br><br><b>AHTN 8537.10.12</b><br><b>MFN - 5% ad valorem</b><br><b>ATIGA - Zero</b> | <b>2   TCC (AR) NO.</b> |
|   | <b>22-598</b>           |
|   | <b>3   DATE ISSUED</b>  |
|   | <b>14 April 2023</b>    |

**4 | DESCRIPTION OF GOOD**

**"(FASTRON.)<sup>®</sup> MERIDIAN SERIES BUILT-IN COOKING CONTROLLER (MEC-118)  
MODEL NO.: 1100622"**

Based on the brochure and technical specifications submitted, subject article is a digital controller with aluminium front panel, light-emitting diode (LED) displays, LED light indicators, programming (product) keys, function-specific (feature) keys, processor for programming, and sockets for external connectivity. It is designed and intended to be attached as a built-in controller for various computerized commercial cooking equipment, wherein it can control, among others, the temperature and the duration of the cooking process inside the cooking equipment. Subject article has the following specifications:

|                                  |                                 |
|----------------------------------|---------------------------------|
| <b>Power Input</b>               | 24 VAC 50/60 Hz +/- 10%         |
| <b>Dimensions (LxWxT) (inch)</b> | 15.61 x 5.33 x 1.32             |
| <b>(mm)</b>                      | 396.39 x 135.28 x 33.63         |
| <b>Usable Keys</b>               | 18 product keys; 8 feature keys |



**5 | REASONS FOR CLASSIFICATION**

Heading 85.37 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the goods of this heading vary from small switchboards with only a few switches, fuses, etc. (e.g., for lighting installations) to complex control panels for machine-tools, rolling mills, power stations, radio stations, etc., including assemblies of several of the articles cited in the text of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8537.10.12, with a Most Favoured Nation (MFN) rate of duty of 5% 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

*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)

|  |   |
|--|---|
| <p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 3404.90.90<br/>MFN - 1% ad valorem</p> | <p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-138</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">14 April 2023</p> |
|--|---|

**4 | DESCRIPTION OF GOOD**

**“CERETAN® MX 9620”**

Based on the composition declaration, safety data sheets, other technical information, and photograph of the packaging submitted, subject article is a micronized functional blend of polyethylene wax and ethylene bis(stearylamide) wax. It is in the form of a fine white powder with particle size of less than 20 µm. Packed in 20-kg bags, subject article is used as an additive in the manufacture of paints and coatings to improve scratch and abrasion resistance and impart slip, anti-blocking, and hot blocking properties. It is also used as a matting agent in wood coatings and as a degassing agent in powder coatings.

**5 | REASONS FOR CLASSIFICATION**

Note 5 (b) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression “artificial waxes and prepared waxes” applies only to products obtained by mixing different waxes.

Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as “synthetic waxes”) and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. These waxes are, among others, products obtained by mixing two or more different animal waxes, different vegetable waxes or different waxes of other classes or by mixing waxes of different classes (animal, vegetable or other) (for example, mixtures of different vegetable waxes and mixtures of a mineral wax with a vegetable wax).

In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, 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

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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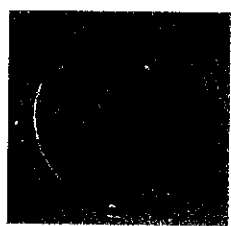
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |   |
|---|---|
| <p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 1702.90.91<br/>MFN - 3% ad valorem<br/>ACFTA - Zero</p> | <p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-161</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">14 April 2023</p> |
|---|---|

|  |
|--|
| <p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>"GLUCOSE CANDY SYRUP SB"</b></p> <p>Based on the product composition, manufacturing process flowchart, photographs of the packaging and product, formulation of the final product, and sample submitted, subject article is a transparent viscous liquid produced by dissolving sugar in hot water, followed by mixing with warm glucose. Packed in 300-kg plastic drums, subject article is used as a raw material in the manufacture of confectionery such as chewy candies.</p>  |
|--|

|  |
|--|
| <p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sugar syrups not containing added flavouring or colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers syrups of all sugars (including lactose syrups and aqueous solutions other than aqueous solutions of chemically pure sugars of heading 29.40), provided they do not contain added flavouring or colouring matter. In addition to the syrups referred to in other sugars (i.e., glucose (starch) syrup, fructose syrup, syrup of malto-dextrins, inverted sugar syrup as well as sucrose syrup), this heading includes, among others, simple syrups obtained by dissolving sugars of this Chapter in water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1702.90.91, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "E".</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<br/><small>Digitally signed</small><br/><i>MariLou P. Mendoza</i><br/><b>MARILOU P. MENDOZA</b><br/>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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION


Pursuant to Section 1100 of RA 10863 (CMTA)

|   |   |
|---|---|
| <p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 3002.12.10<br/>MFN - 1% ad valorem<br/>AIFTA - Zero</p> | <p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-174</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">14 April 2023</p> |
|---|---|

**4 | DESCRIPTION OF GOOD**

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

Based on the product insert, Certificate of Product Registration from the Food and Drug Administration (FDA), product information certification, product label, and photographs of the actual product submitted, subject article is an anti-rabies serum 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 from the blood serum of healthy horses immunized against rabies by vaccination. Packed in a carton box containing a 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 for prevention of rabies in patients at risk of being exposed to rabies after contact with a rabid animal.



**5 | REASONS FOR CLASSIFICATION**

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 these products include 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 2022 subheading 3002.12.10, 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

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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AOCG Memo No. 149-2023 p.8

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |  |   |                     |
|---|--|---|---------------------|
| 1 | <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b> | 2 | <b>TCC (AR) NO.</b> |
|   | AHTN 3808.94.90<br>MFN - 3% ad valorem               |   | 23-178              |
|   |  | 3 | <b>DATE ISSUED</b>  |
|   |  |   | 14 April 2023       |

4 DESCRIPTION OF GOOD

**"ZAMIGUARD CLEAN WATER PART A AND ZAMIGUARD CLEAN WATER PART B"**

Based on the product formulation, information sheet, labels, specifications and safety data sheets, and photograph of the products submitted, subject articles are aqueous solutions of sodium chlorite (part A) and sodium hydrogensulphate (part B) which are to be blended to form a disinfectant liquid solution of chlorine dioxide. To be imported together in 18-L part A and 2-L part B or 180-L part A and 20-L part B plastic containers, subject articles are formulated to be combined at a ratio of 900-mL part A to 100-mL part B to produce a 1-L solution containing 0.75% chlorine dioxide. The resulting chlorine dioxide solution is used to prevent and eliminate pathogenic microorganisms in drinking water and biofilm in water distribution lines.



5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here. The products of heading 38.08 include, among others, disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.

In view thereof, subject articles are classified under AHTN 2022 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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.

