



## MEMORANDUM

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

**FROM :** ATTY. EDWARD JAMES A. DY BUCOG  
 Deputy Commissioner, AOCG

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

**DATE :** 11 October 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 07 October 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-137	"PROTECTRODE® MODOPOLAR NEEDLE ELECTRODE, MODEL: PRO-50SAF "	9018.19.00	MFN – Zero*
22-138	"PROTECTRODE® MODOPOLAR NEEDLE ELECTRODE, MODEL: PRO-25SAF "	9018.19.00	MFN – Zero*
22-139	"PROTECTRODE® MODOPOLAR NEEDLE ELECTRODE, MODEL: PRO-37SAF "	9018.19.00	MFN – Zero*
22-140	"COMPOLAB TM CUVETTE"	9027.90.00	MFN – Zero*

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-282	"DXN® BEE POLLEN"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
22-307	"SILVER BRAZING ALLOY ROD (WITH FLUX COATING)"	7106.92.00	MFN – 3% Ad Valorem AIFTA – Zero*
22-309	"OREO WAFER ROLL VANILLA FLAVOR"	1905.32.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-311	"OREO WAFER ROLL CHOCOLATE"	1905.32.20	MFN – 15% 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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*memo*

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

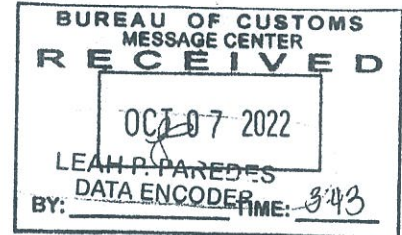


TCOC Ref. No. 22-076

07 October 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 Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-137, 22-138, 22-139, 22-140, 22-282, 22-307, 22-309 and 22-311, issued by this Commission on 07 October 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

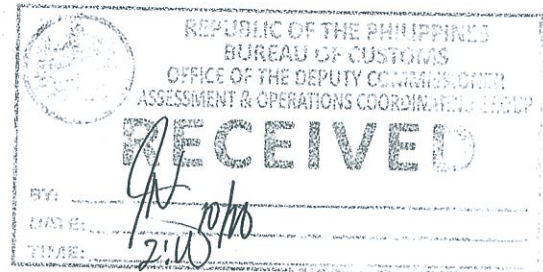
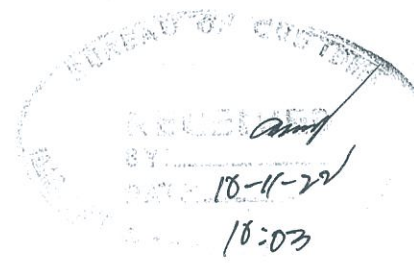
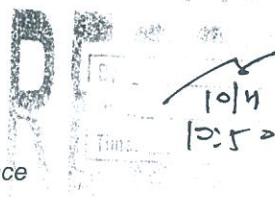
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila





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 9018.19.00 MFN - Zero		22-137
		<b>3</b>	<b>DATE ISSUED</b>
			07 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<p style="text-align: center;"><b>“PROTECTRODE® MONOPOLAR NEEDLE ELECTRODE, MODEL: PRO-50SAF”</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a sterile, single-patient use, disposable, subdermal needle electrode, for use exclusively by trained physicians. It consists of a stainless steel needle with polytetrafluoroethylene (PTFE) coating, a ferrule, a 24-inch-long insulated wire (leadwire) terminated with an instrument connector/female socket, and a protective cap. The needle is inserted through the skin into the muscle or scalp tissue, where it collects and transmits bioelectrical signals from the patient to a connected medical instrument for examination and diagnosis of neuromuscular and neurological pathologies. It is indicated for intramuscular or subdermal use as a recording, stimulating, or ground electrode during electromyographic examinations, nerve conduction studies (NCS), evoked potential (EP) recordings, and intraoperative monitoring. Sealed individually in a polyethylene bag, subject article can be imported with an optional stand and has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Needle Length</th> <th>Color</th> <th>Diameter</th> <th>Gauge</th> <th>Recording Area</th> </tr> </thead> <tbody> <tr> <td>2 inches (50 mm)</td> <td>Grey</td> <td>0.43 mm</td> <td>26 ga</td> <td>0.3 mm<sup>2</sup></td> </tr> </tbody> </table>	Needle Length	Color	Diameter	Gauge	Recording Area	2 inches (50 mm)	Grey	0.43 mm	26 ga	0.3 mm <sup>2</sup>
Needle Length	Color	Diameter	Gauge	Recording Area							
2 inches (50 mm)	Grey	0.43 mm	26 ga	0.3 mm <sup>2</sup>							

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.18 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes, other than X-ray, etc., apparatus of heading 90.22. Subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.19.00, with a Most Favoured Nation (MFN) rate of duty of zero.</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> <b>MARILOU P. MENDOZA</b> 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)

<b>1</b>   <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>  AHTN 9018.19.00 MFN - Zero	<b>2</b>   <b>TCC (AR) NO.</b>
	22-138
	<b>3</b>   <b>DATE ISSUED</b>
	07 October 2022

**4** | **DESCRIPTION OF GOOD**

**“PROTECTRODE® MONOPOLAR NEEDLE ELECTRODE, MODEL: PRO-25SAF”**

Based on the brochure and technical specifications submitted, subject article is a sterile, single-patient use, disposable, subdermal needle electrode, for use exclusively by trained physicians. It consists of a stainless steel needle with polytetrafluoroethylene (PTFE) coating, a ferrule, a 24-inch-long insulated wire (leadwire) terminated with an instrument connector/female socket, and a protective cap. The needle is inserted through the skin into the muscle or scalp tissue, where it collects and transmits bioelectrical signals from the patient to a connected medical instrument for examination and diagnosis of neuromuscular and neurological pathologies. It is indicated for intramuscular or subdermal use as a recording, stimulating, or ground electrode during electromyographic examinations, nerve conduction studies (NCS), evoked potential (EP) recordings, and intraoperative monitoring. Sealed individually in a polyethylene bag, subject article can be imported with an optional stand and has the following specifications:

Needle Length	Color	Diameter	Gauge	Recording Area
1 inch (25 mm)	Emerald green	0.33 mm	28 ga	0.3 mm <sup>2</sup>

**5** | **REASONS FOR CLASSIFICATION**

Heading 90.18 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes, other than X-ray, etc., apparatus of heading 90.22. Subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.

In view thereof, subject article is classified under AHTN 2022 subheading 9018.19.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
AHTN 9018.19.00 MFN - Zero		22-139	
		<b>3</b>	<b>DATE ISSUED</b>
		07 October 2022	

**4 DESCRIPTION OF GOOD**

**“PROTECTRODE® MONOPOLAR NEEDLE ELECTRODE, MODEL: PRO-37SAF”**

Based on the brochure and technical specifications submitted, subject article is a sterile, single-patient use, disposable, subdermal needle electrode, for use exclusively by trained physicians. It consists of a stainless steel needle with polytetrafluoroethylene (PTFE) coating, a ferrule, a 24-inch-long insulated wire (leadwire) terminated with an instrument connector/female socket, and a protective cap. The needle is inserted through the skin into the muscle or scalp tissue, where it collects and transmits bioelectrical signals from the patient to a connected medical instrument for examination and diagnosis of neuromuscular and neurological pathologies. It is indicated for intramuscular or subdermal use as a recording, stimulating, or ground electrode during electromyographic examinations, nerve conduction studies (NCS), evoked potential (EP) recordings, and intraoperative monitoring. Sealed individually in a polyethylene bag, subject article can be imported with an optional stand and has the following specifications:

Needle Length	Color	Diameter	Gauge	Recording Area
1.5 inches (37 mm)	Peach	0.38 mm	27 ga	0.3 mm <sup>2</sup>

**5 REASONS FOR CLASSIFICATION**

Heading 90.18 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes, other than X-ray, etc., apparatus of heading 90.22. Subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.

In view thereof, subject article is classified under AHTN 2022 subheading 9018.19.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY  AHTN 9027.90.00 MFN - Zero	2	TCC (AR) NO. 22-140
		3	DATE ISSUED 07 October 2022

4 DESCRIPTION OF GOOD

“COMPOLAB TM CUVETTE”

Based on the product brochures, technical information, and operating manual submitted, subject article is a small transparent laboratory vessel designed for use solely with CompoLab TM, a handheld hemoglobin analyzer that uses the principle of photometry. The cuvette serves as a pipette and measuring container which is capable of holding blood samples of up to 10 µL. The filled cuvette is to be inserted into the device’s cuvette holder and used to generate instant quantitative total hemoglobin results. Designed for single use only, subject article is packed in resealable foil bags that hold 100 pieces of cuvettes.

5 REASONS FOR CLASSIFICATION

Heading 90.27 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, photometers. Photometers are widely used for various optical processes and analyses (for determining, for example, degree of concentration, degree of brilliance or transparency of solid substances; degree of exposure of photographic plates or films (densitometers); depth of colour of transparent or opaque solid substances or solutions). Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.

In view thereof, subject article is classified under AHTN 2022 subheading 9027.90.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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

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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 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		22-282
		<b>3</b>	<b>DATE ISSUED</b>
			07 August 2022

**4 DESCRIPTION OF GOOD**

**"DXN® BEE POLLEN"**

Based on the product ingredient declaration, manufacturing process flowchart, finished goods specification, product label, Certificate of Product Registration (CPR) from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is an uncoated brown-yellowish, triangular tablet with the word "DXN" on top. It has a natural sweet taste and sweet odour. It is produced by mixing crushed bee pollen granules with microcrystalline cellulose (excipient) and water, followed by drying, crushing, and tableting. Packed in white high-density polyethylene (HDPE) bottles containing 120 pieces of 300-mg tablets, subject article is a food supplement with a wide scope of health benefits and is recommended to be taken at six tablets a day.



**5 REASONS FOR CLASSIFICATION**

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, *inter alia*, 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).

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".

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</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7106.92.00 MFN - 3% ad valorem AIFTA - Zero		22-307
		<b>3</b>	<b>DATE ISSUED</b>
			07 October 2022

**4 DESCRIPTION OF GOOD**

**“SILVER BRAZING ALLOY ROD (WITH FLUX COATING)”**

Based on the brochure, product composition, and technical specifications submitted, subject article is a silver brazing rod with standard flux coating. It conforms to American Welding Society (AWS) A5.8, BAg-20 standard and has the following chemical composition:

Element	Silver	Copper	Zinc	Other
Composition (%)	29~31	37~39	30~34	0.15 max

Having a diameter of 3.2mm, length of 500mm and a melting range of 680 - 765°C, subject article is ideally used for brazing as a filler to join or seal the gap between two metals by applying external heat above its melting point, with the flux designed to remove oxides and to prevent oxidation during the heating process.

**5 REASONS FOR CLASSIFICATION**

Note 5(c) to Chapter 71 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules, among others, other alloy containing 2% or more, by weight, of silver are to be treated as alloys of silver.

Heading 71.06 of the AHTN 2022 covers silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the various unwrought, semi-manufactured or powder forms of silver or of silver alloys, of gold-plated silver (silver gilt) or of silver plated with platinum. The heading does not, however, cover silver clad with precious metal. The heading covers silver and its alloys in the following forms, among others, bars, rods, sections, wire, plates, sheets and strip. These are usually obtained by rolling or drawing; strip and discs, etc., may also be obtained by cutting sheet silver.

In view thereof, subject article is classified under AHTN 2022 subheading 7106.92.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1905.32.20 MFN - 15% ad valorem ATIGA - Zero		22-309
		<b>3</b>	<b>DATE ISSUED</b>
			07 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“OREO WAFER ROLL VANILLA FLAVOR”</b>
	<p>Based on the product composition, production process flowchart, and product label submitted, subject article is a wafer roll with vanilla-flavoured cream filling. It is made from wheat flour, sugar, vegetable oil, cocoa powder, maltodextrin, high fructose syrup, cornstarch, dextrose monohydrate, and vanillin powder, among others. Subject article is packed in carton boxes containing three pieces of 18-g foil packs.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 covers all bakers' ware. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates. This category also includes thin waffle products, which may be rolled, waffles consisting of a tasty filling sandwiched between two or more layers of thin waffle pastry, and products made by extruding waffle dough through a special machine (ice cream cornets, for example). Waffles may also be chocolate covered. Wafers are products similar to waffles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.32.20, 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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1905.32.20 MFN - 15% ad valorem ATIGA - Zero		22-311
		<b>3</b>	<b>DATE ISSUED</b>
			07 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“OREO WAFER ROLL CHOCOLATE”</b>
	<p>Based on the product composition, production process flowchart, and product label submitted, subject article is a wafer roll with chocolate-flavoured cream filling. It is made from wheat flour, sugar, vegetable oil, cocoa powder, maltodextrin, high fructose syrup, cornstarch, dextrose monohydrate, and chocolate flavour, among others. Subject article is packed in carton boxes containing three pieces of 18-g foil packs.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 covers all bakers' ware. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates. This category also includes thin waffle products, which may be rolled, waffles consisting of a tasty filling sandwiched between two or more layers of thin waffle pastry, and products made by extruding waffle dough through a special machine (ice cream cornets, for example). Waffles may also be chocolate covered. Wafers are products similar to waffles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.32.20, 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>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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>