



BUREAU OF CUSTOMS

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INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 421-2022

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, AOCG *EB*

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

DATE : 18 November 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 15 November 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-473	"BVI BALANCED STERILE SALINE SOLUTION"	3004.90.99	MFN – 5% Ad Valorem
22-477	"PROFERRIN® ES (HEME IRON POLYPEPTIDE) TABLET"	2106.90.72	MFN – 7% Ad Valorem
22-483	"HEPARIN SODIUM (BOVINE) 1000 IU/mL AND 5000 IU/mL VIALS"	3004.90.89	MFN – Zero* 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

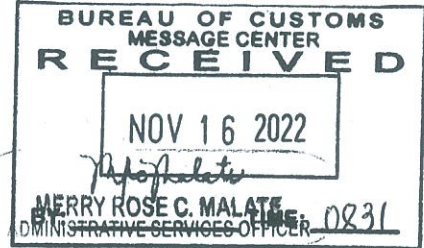


TCOC Ref. No. 22-089

15 November 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:**

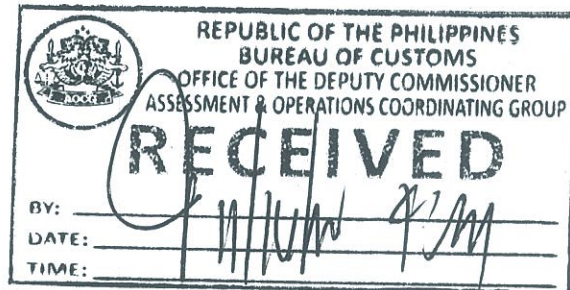
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-473, 22-477, and 22-483, issued by this Commission on 15 November 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

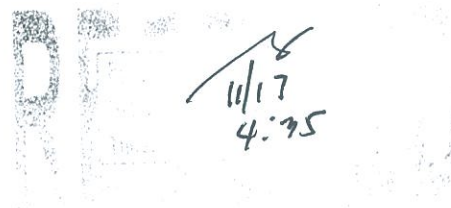
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DEPUTY COMMISSIONER



16 NOV 2022



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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 3004.90.99 MFN - 5% ad valorem	2	TCC (AR) NO.
				22-473
			3	DATE ISSUED
				15 November 2022

4 DESCRIPTION OF GOOD

“BVI BALANCED STERILE SALINE SOLUTION”

Based on the material safety data sheets, certificate of inspection, package insert, product literature, complete quantitative formulation of the product, Certificate of Medical Device Registration from the Food and Drug Administration (FDA), product brochure, manufacturing and processing instructions, product label, and product sample submitted, subject article is a sterile, pyrogen-free, limpid, and colorless saline solution for intra-ocular ophthalmic irrigation. It contains a balanced source of electrolytes for the ocular tissues such as sodium chloride, potassium chloride, calcium chloride dihydrate, magnesium chloride hexahydrate, sodium acetate trihydrate, and sodium citrate. It also contains hydrochloric acid or sodium hydroxide to maintain pH compatibility with the ocular tissues. Packed in 25-mL or 500-mL plastic bottles, subject article is used to reduce corneal swelling and maintain the integrity of the corneal endothelium during intraocular perfusion.

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, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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.





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REPUBLIC OF THE PHILIPPINES

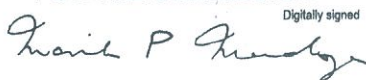
TARIFF COMMISSION

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 2106.90.72 MFN - 7% ad valorem		22-477	
		3	DATE ISSUED
		15 November 2022	

4	DESCRIPTION OF GOOD
“PROFERRIN® ES (HEME IRON POLYPEPTIDE) TABLET”	
<p>Based on the product catalog, product composition, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of packaging submitted, subject article is an iron supplement. It is in the form of green tablets containing heme iron polypeptide, croscarmellose sodium, povidone, silicon dioxide, calcium stearate, microcrystalline cellulose, and green coating. Packed in high-density polyethylene (HDPE) bottles containing 10, 30 or 90 tablets, subject article is to be taken at one tablet daily with food, or as recommended by a physician, to help maintain and support healthy iron levels necessary for oxygen transport, red blood cell production, and sustained energy levels.</p>	

5	REASONS FOR CLASSIFICATION
<p>Note 1(a) to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV).</p> <p>Heading 21.06 of the AHTN 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, <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.</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.</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>	





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

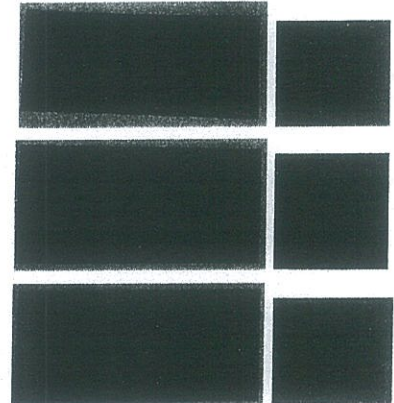
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89		22-483
	MFN - Zero	3	DATE ISSUED
	ATIGA - Zero		15 November 2022

4 DESCRIPTION OF GOOD

“HEPARIN SODIUM (BOVINE) 1000 IU/mL and 5000 IU/mL VIALS”

Based on the product insert, prescribing information, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product submitted, subject article is an anticoagulant solution for injection, processed exclusively from bovine mucosa. It is indicated for the treatment of thrombo-embolic disorders such as thrombophlebitis, pulmonary embolism, myocardial infarction, arterial embolism, and other occlusive vascular disease. It is also used to prevent thrombo-embolic complication from cardiac and vascular surgery, dialysis, frostbite, and other perfusion procedures and as an anticoagulant in blood transfusions and for laboratory purposes. Subject article is packed in boxes containing 5-mL glass vials with 1,000 IU/mL and 5,000 IU/mL, and 30-mL glass vials with 1,000 IU/mL.



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 heading applies to such single doses whether in bulk, in packings for retail sale, etc.

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 3004.90.89 state that these are medicaments which are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.

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2	TCC (AR) NO.
	22-483

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero 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

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