



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 430-2022

MEMORANDUM

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

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

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

DATE : 23 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 18 November 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-427	"INSTANT COFFEE BR"	In-Quota 2101.11.19.100	MFN – 30% Ad Valorem ATIGA – Zero*
		Out-Quota 2101.11.19.200	MFN – 45% Ad Valorem ATIGA – Zero*
22-474	"TAGRAF (TACROLIMUS) 1 mg CAPSULE"	3004.90.89	MFN – Zero* AIFTA – Zero*
22-480	"FEMAX (IRON SUCROSE) 20 mg/ml SOLUTION FOR INJECTION (I.V.)"	3004.90.99	MFN – 5% Ad Valorem
22-481	"KTABSR (POTASSIUM CHLORIDE) 750 mg TABLET"	3004.90.99	MFN – 5% Ad Valorem AIFTA – Zero*
22-510	"BOSPHORE® STDs PANEL KIT (BOSPHORE SEXUALLY TRANSMITTED DISEASES PANEL KIT V5)"	3822.19.00	MFN – 1% Ad Valorem
22-511	"BOSPHORE® GASTROENTIRITIS PANEL KIT V1"	3822.19.00	MFN – 1% Ad Valorem
22-512	"BOSPHORE® HELICOBACTER PYLORI GENOTYPING KIT V1"	3822.19.00	MFN – 1% 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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-090

18 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 seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-427, 22-474, 22-480, 22-481, 22-510, 22-511, and 22-512, issued by this Commission on 18 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

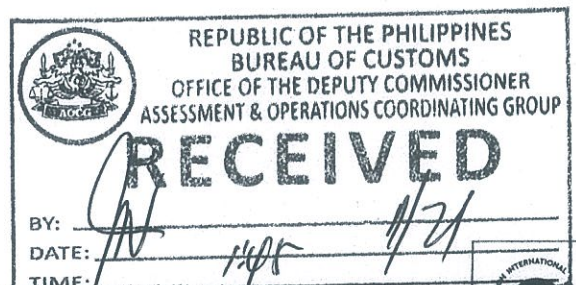
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

11/22
3:15





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.
		<u>In-Quota</u>		<u>Out-Quota</u>
	AHTN	2101.11.19.100	2101.11.19.200	3
MFN	30% ad valorem	45% ad valorem	18 November 2022	
ATIGA	Zero	Zero		

4 DESCRIPTION OF GOOD

“INSTANT COFFEE BR”

Based on the product description, manufacturing process flowchart, material safety data sheet, photograph of the actual product, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is an instant coffee in the form of brown granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, separating, evaporating, mixing with flavour, and spray drying into a water-soluble product. Packed in 7.65-kg aluminium foil bags, subject article is used as a raw material in the manufacture of Kopiko® Brown coffee mix.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.19.100 and 2101.11.19.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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
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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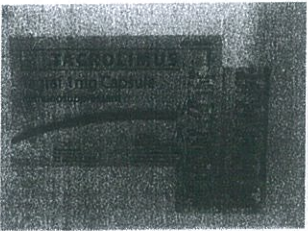
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 3004.90.89 MFN - Zero AIFTA - Zero	2 TCC (AR) NO. 22-474
	3 DATE ISSUED 18 November 2022

4 DESCRIPTION OF GOOD “TAGRAF (TACROLIMUS) 1 mg CAPSULE” <p>Based on the product brochure, prescribing information, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a macrolide lactone with potent immunosuppressive activity. It is in the form of a white hard gelatin capsule containing 1 mg tacrolimus. Available in 6 x 10 capsules in aluminium blister strips, subject article is indicated for prophylaxis of organ rejection in patients receiving allogenic renal or liver transplants.</p>	
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5 REASONS FOR CLASSIFICATION <p>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.</p> <p>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-India Free Trade Area (AIFTA) rate of duty of zero, subject to submissions of Certificate of Origin (CO) Form “A1”.</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 <small>Digitally signed</small>  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	AHTN 3004.90.99 MFN - 5% ad valorem	2	TCC (AR) NO.
				22-480
			3	DATE ISSUED
				18 November 2022

4	DESCRIPTION OF GOOD
	<p align="center">“FEMAX (IRON SUCROSE) 20 mg/mL SOLUTION FOR INJECTION (I.V.)”</p> <p>Based on the product brochure, product insert, photograph of the packaging, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a sterile, brown, aqueous solution composed of iron (III) hydroxide sucrose complex (active ingredient), and sodium hydroxide and water for injection (excipients). It is indicated for the treatment of iron deficiency anemia in cases where there are clinical needs to deliver iron rapidly to iron stores, in patients who cannot tolerate oral iron therapy or who are non-compliant, and in active inflammatory bowel disease where oral iron preparations are ineffective. Packed in carton boxes containing five 5-mL ampoules, subject article is to be administered by intravenous injection, intravenous drip infusion, or by injection into dialyzer, depending on the hemoglobin level and body weight of the patient.</p> 

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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.</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 align="right">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>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.</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 3004.90.99 MFN - 5% ad valorem AIFTA - Zero		22-481
		3	DATE ISSUED
			18 November 2022

4	DESCRIPTION OF GOOD
	“KTABSR (POTASSIUM CHLORIDE) 750 mg TABLET”
	<p>Based on the product insert, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the packaging and product submitted, subject article is an extended-release potassium supplement in the form of opaque white to pearl white oval tablets with potassium chloride as active ingredient. Packed in high-density polyethylene (HDPE) plastic bottles containing 250 tablets, subject article is indicated for the prevention and treatment of hypokalemia with or without metabolic alkalosis, digitalis intoxication, and hypokalemic familial periodic paralysis.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.</p> <p>Heading 30.04 of the 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.</p> <p>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 and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) form “AI”.</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>

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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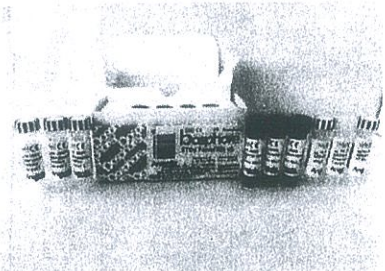
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-510
		3	DATE ISSUED
			18 November 2022

4	DESCRIPTION OF GOOD		
	<p>“BOSPHORE® STDs PANEL KIT (BOSPHORE SEXUALLY TRANSMITTED DISEASES PANEL KIT V5)”</p> <p>Based on the user manual, safety data sheet, production workflow chart, and photograph of the product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection and characterization of <i>Ureaplasma urealyticum</i>, <i>Ureaplasma parvum</i>, <i>Mycoplasma hominis</i>, <i>Neisseria gonorrhoea</i>, <i>Trichomonas vaginalis</i>, <i>Gardnerella vaginalis</i>, <i>Mycoplasma genitalium</i>, HSV-1, and HSV-2 in human biological samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, fluorescence detection of a specific bacteria or virus is accomplished using FAM, HEX, Texas RED, or Cy5 filters. Subject article has the following specifications:</p>		
			
	Components	Reagent	Composition
		Real-Time PCR master mixes 1, 2, and 3	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and dual-labeled probes
		Internal control	Synthetic DNA molecule
		Positive controls 1, 2, and 3	Synthetic DNA of bacteria and viruses
		Distilled water	
	Compatible device	Equipment	Model
		Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, LightCycler 480-Roche, etc.
	Packaging	Container	Pack size
		Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



TCC (AR) NO.
22-510


5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, 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
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

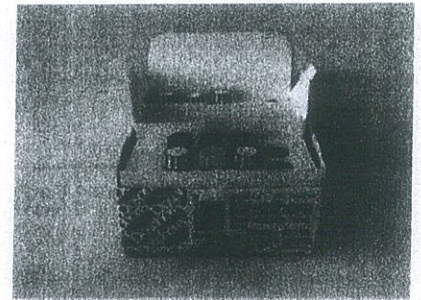
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-511
		3	DATE ISSUED
			18 November 2022

4 DESCRIPTION OF GOOD

“BOSPHORE® GASTROENTIRITIS PANEL KIT V1”

Based on the user manual, safety data sheet, production workflow chart, and photograph of the product submitted, subject article is an *in vitro* diagnostic kit designed for the detection of Astrovirus, Rotavirus, Norovirus Genotypes I and II, Adenovirus, *Clostridium difficile*, *Campylobacter spp.*, and *Salmonella spp.* extracted from human biological samples including stool samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, fluorescence detection of a specific bacteria or virus is accomplished using FAM, Hex, Texas RED, or Cy5 filters. Subject article has the following specifications:



Components	Reagent	Composition
	Real-Time PCR master mixes 1, 2 and 3	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and dual-labeled probes
	RT Mix	Reverse transcriptase and RNase inhibitor mix
	Internal control	Synthetic DNA molecule
	Positive controls 1, 2 and 3	Synthetic nucleic acids of bacteria and viruses
	Distilled water	
Compatible device	Equipment	Model
	Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; CFX96-BioRad, LightCycler 480-Roche, and QuantStudio 5 - ABI
Packaging	Container	Pack size
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



TCC (AR) NO.
22-511

5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, 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

Digitally signed



MARILOU P. MENDOZA

Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

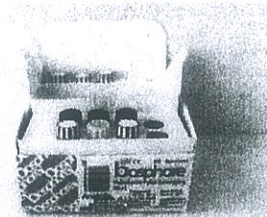
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-512
		3	DATE ISSUED
			18 November 2022

4 DESCRIPTION OF GOOD

“BOSPHORE® HELICOBACTER PYLORI GENOTYPING KIT V1”

Based on the user manual, safety data sheet, production workflow chart, and photograph of the product submitted, subject article is an *in vitro* diagnostic kit used for the detection and characterization of clarithromycin resistance mutations of *Helicobacter pylori* in human biological samples such as biopsy specimens embedded in paraffin. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, point mutations A2142G, A2142C, and A2143G of domain V within the 23S ribosomal ribonucleic acid (RNA) gene are amplified and fluorescence detection is accomplished using FAM and Cy5 filters. Subject article has the following specifications:



Components	Reagent	Composition
	Real-Time PCR master mix	Taq DNA Polymerase, PCR buffer, and dNTP mix
	Detection mixes 1, 2 and 3	Primers and dual-labeled probes specific for the different <i>H. pylori</i> clarithromycin resistance mutations
	Internal control	Synthetic DNA molecule
	Positive controls 1, 2 and 3	<i>Helicobacter pylori</i> DNA (including point mutations for 2 and 3)
	Distilled water	
Compatible device	Equipment	Model
	Real-Time PCR Instrument/System	Montania® 483 or Montania® 4896; iCycler, iQ5, CFX-BioRad, LightCycler 480-Roche, etc.
Packaging	Container	Pack size
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



TCC (AR) NO.
22-512


5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, 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
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.