



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. **04-2023**

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 BUGO
Deputy Commissioner, AOCG

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

DATE : 16 December 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 05 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-521	"BOSPHORE® HPV GENOTYPING HIGH RISK BASIC KIT V1"	3822.19.00	MFN – 1% Ad Valorem
22-522	"BOSPHORE® CNS MINI PANEL KIT V2"	3822.19.00	MFN – 1% Ad Valorem
22-523	"BOSPHORE® STDs PANEL KIT V4"	3822.19.00	MFN – 1% Ad Valorem
22-562	"BOSPHORE® RESPIRATORY VIRAL BASIC PANEL KIT"	3822.19.00	MFN – 1% Ad Valorem
22-563	"BOSPHORE® RESPIRATORY PATHOGENS PANEL KIT V6"	3822.19.00	MFN – 1% Ad Valorem
22-564	"BOSPHORE® RESPIRATORY PATHOGENS PANEL 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

AOCG Memo No. 04-2023 p.2



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-095

05 December 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**:

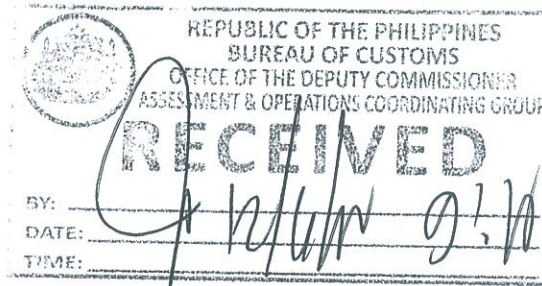
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-521, 22-522, 22-523, 22-562, 22-563, and 22-564, issued by this Commission on 05 December 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



12/12
11:45



05 DEC 2022 1737



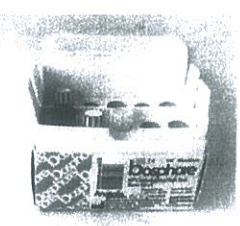
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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		22-521
		3	DATE ISSUED
			05 December 2022

4	DESCRIPTION OF GOOD		
	“BOSPHERE® HPV GENOTYPING HIGH RISK BASIC KIT V1”		
	<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 the basic high-risk group of human papilloma virus (HPV) genotypes 16, 18 and 31. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, fluorescence detection of a specific HPV genotype is accomplished using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:</p>		
			
	Components	Reagent	Composition
		Real-Time PCR master mix	Taq deoxyribonucleic acid (DNA) Polymerase, PCR buffer, dNTP mix, primers, and probes
		Internal control	
		Positive control	Synthetic DNA and HPV 16 DNA
		Distilled water	
	Compatible device	Equipment	Model
		Real-Time PCR Instrument/System	Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
	Packaging	Container	Pack size
		Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



2	TCC (AR) NO.
	22-521

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

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.



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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		22-522
		3	DATE ISSUED
			05 December 2022

4	DESCRIPTION OF GOOD	
	“BOSPHORE® CNS MINI PANEL KIT V2”	
	<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 Herpes simplex virus 1, Herpes simplex virus 2, Varicella-Zoster virus (VZV), Parvovirus B19, Human Herpesvirus 6 (HHV-6), Human Herpesvirus 7 (HHV-7), Enterovirus, and Parechovirus deoxyribonucleic acid (DNA), in human biological samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a specific region within the DNA or ribonucleic acid (RNA) is amplified and fluorescence detection is accomplished using FAM, HEX, and 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
		DNA of HSV1, HSV2, VZV, HHV-6, Parvovirus B19, HHV-7; and RNA of Enterovirus and Parechovirus
		Distilled water
	Compatible device	Equipment
		Model
		Real-Time PCR Instrument/System
		Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
	Packaging	Container
		Pack size
		Clear and amber plastic bottles in paper boxes
		25, 50, or 100 reactions/box



2	TCC (AR) NO.
22-522	


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).

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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		22-523
			3
		05 December 2022	

4 DESCRIPTION OF GOOD

“BOSPHORE® STDs PANEL KIT V4”

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 *Ureaplasma urealyticum*, *Ureaplasma parvum*, *Mycoplasma hominis*, *Neisseria gonorrhoea*, *Trichomonas vaginalis*, *Gardnerella vaginalis*, *Mycoplasma genitalium*, and *Treponema pallidum* deoxyribonucleic acid (DNA) in human biological samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a specific region within the DNA is amplified and fluorescence detection is accomplished using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:



	Reagent	Composition
Components	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	DNA 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> , and <i>Treponema pallidum</i>
	Distilled water	
	Equipment	Model
Compatible device	Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
	Container	Pack size
Packaging	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



2	TCC (AR) NO.
22-523	

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.

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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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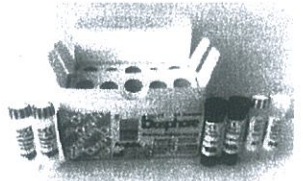


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 3822.19.00 MFN - 1% ad valorem	2 TCC (AR) NO. 22-562
	3 DATE ISSUED 05 December 2022

4 DESCRIPTION OF GOOD “BOSPHORE® RESPIRATORY VIRAL BASIC PANEL KIT” <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 parainfluenza viruses (1, 2, 3, and 4), enterovirus, metapneumovirus, <i>Mycoplasma pneumoniae</i>, <i>Legionella pneumophila</i>, adenovirus, and rhinovirus, in human respiratory samples including nasopharyngeal swabs, oropharyngeal swabs, and saliva. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, fluorescence detection of a specific virus is accomplished using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:</p>																									
<table border="1"> <thead> <tr> <th style="width: 20%;"></th> <th style="width: 30%;">Reagent</th> <th style="width: 50%;">Composition</th> </tr> </thead> <tbody> <tr> <td rowspan="5" style="text-align: center; vertical-align: middle;">Components</td> <td>Real-Time PCR master mixes 1 and 2</td> <td>Taq deoxyribonucleic acid (DNA) Polymerase, PCR buffer, dNTP mix, primers, and dual-labeled probes</td> </tr> <tr> <td>RT Mix</td> <td>Reverse transcriptase and RNase inhibitor mix</td> </tr> <tr> <td>Positive control 1</td> <td>Synthetic DNA of enterovirus, metapneumovirus, and adenovirus</td> </tr> <tr> <td>Positive control 2</td> <td>Synthetic DNA of human parainfluenza (1, 2, 3 and 4), rhinovirus, <i>Mycoplasma pneumoniae</i>, and <i>Legionella pneumophila</i></td> </tr> <tr> <td>Distilled water</td> <td></td> </tr> <tr> <td rowspan="2" style="text-align: center; vertical-align: middle;">Compatible device</td> <td style="text-align: center;">Equipment</td> <td style="text-align: center;">Model</td> </tr> <tr> <td>Real-Time PCR Instrument/System</td> <td>Montania® 484 or Montania® 4896; CFX96-BioRad, LightCycler 480-Roche, etc.</td> </tr> <tr> <td rowspan="2" style="text-align: center; vertical-align: middle;">Packaging</td> <td style="text-align: center;">Container</td> <td style="text-align: center;">Pack size</td> </tr> <tr> <td>Clear and amber plastic bottles in paper boxes</td> <td>25, 50, or 100 reactions/box</td> </tr> </tbody> </table>		Reagent	Composition	Components	Real-Time PCR master mixes 1 and 2	Taq deoxyribonucleic acid (DNA) Polymerase, PCR buffer, dNTP mix, primers, and dual-labeled probes	RT Mix	Reverse transcriptase and RNase inhibitor mix	Positive control 1	Synthetic DNA of enterovirus, metapneumovirus, and adenovirus	Positive control 2	Synthetic DNA of human parainfluenza (1, 2, 3 and 4), rhinovirus, <i>Mycoplasma pneumoniae</i> , and <i>Legionella pneumophila</i>	Distilled water		Compatible device	Equipment	Model	Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; CFX96-BioRad, LightCycler 480-Roche, etc.	Packaging	Container	Pack size	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box	
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2	TCC (AR) NO.
22-562	

5 REASONS FOR CLASSIFICATION

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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.

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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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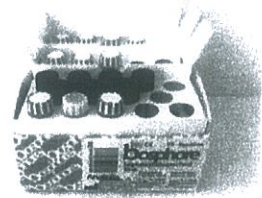
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 3822.19.00 MFN - 1% ad valorem	2	TCC (AR) NO.
				22-563
			3	DATE ISSUED
			05 December 2022	

4	DESCRIPTION OF GOOD	
“BOSPHORE® RESPIRATORY PATHOGENS PANEL KIT V6”		
<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 parainfluenza (1, 2, 3, and 4), enterovirus, metapneumovirus, <i>Mycoplasma pneumoniae</i>, H. influenza type B, influenza A, influenza B, and coronavirus HKU1, among others, in human respiratory samples including biopsy (tissue) samples, sputum, tracheal aspirate, nasopharyngeal aspirate, throat swab, nose swab, and nasopharyngeal swab. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, fluorescence detection of a specific virus or bacteria is accomplished using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:</p>		
Components	Reagent	Composition
	Real-Time PCR master mixes 1, 2, 3, 4, 5, 6, and 7	Taq DNA Polymerase, RT mix, PCR buffer, dNTP mix, primers, and dual-labeled probes
	Internal control	Synthetic deoxyribonucleic acid (DNA) molecule
	Positive controls 1, 2, 3, 4, 5, 6, and 7	Synthetic DNA of specific bacteria and viruses
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



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2	TCC (AR) NO.
22-563	


5 REASONS FOR CLASSIFICATION

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FOR THE COMMISSION
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AOCG Memo No. 04-2023

p. 13

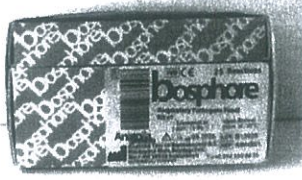
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			05 December 2022

4	DESCRIPTION OF GOOD											
	“BOSPHERE® RESPIRATORY PATHOGENS PANEL KIT V1”											
	<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 Influenza B, <i>Mycoplasma pneumoniae</i>, <i>Klebsiella pneumoniae</i>, parainfluenza (1, 2, 3, and 4), metapneumovirus, enterovirus, Influenza A, RSV A/B, bocavirus, rhinovirus, coronavirus 229E, and pandemic H1N1 influenza A, among others, in human respiratory samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a specific region within a certain genome is amplified and fluorescence detection of a specific bacteria or virus is accomplished using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:</p>											
												
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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.