MEMORANDUM

TO

:

ALL DISTRICT and SUB-PORT COLLECTORS AS

ALL CHIEFS, FORMAL ENTRY DIVISION AND FORMAL ENTRY DIVISION PERSONNEL

FROM

:

ATTY. EDWARD JAMES A. DY BUCO

Deputy Commissioner, AOCG

SUBJECT

TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS

(TCC/AR)

DATE

:

07 August 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 30 July 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-127	"M.BUSTO RAW- UNFILTERED APPLE CIDER VINEGAR WITH THE MOTHER"	2209.00.00	MFN – 15% Ad Valorem
20-131	"AERINEX® (ERENUMAB) 70MG/ML SOLUTION FOR INJECTION"	3002.15.00	MFN – 1% Ad Valorem

*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1099 Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph



BUREAU OF CUSTOMS MESSAGE CENTER

AUG 0 3 2020

Tariff Commission

TCOC Ref. No. 20-070

30 July 2020

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs Port Area, Manila



Dear Commissioner Guerrero:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-127 and 20-131, issued by this Commission on 30 July 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MARILOU P. MENDOZA

Chairperson

Encl: As stated

cc: The Secretary Department of Finance

Manila

BUREAU OF CUSTOMS
OFFICE OF THE DEFUTY COMMISSIONER
SESSMENTS OPERATIONS COORDINATING GROUP

D. J. POSETE

A THE STATE OF THE DEFUTY COMMISSIONER

BY THE DEFUTY COMMISSIO

OFFICE OF THE DIRECTOR



4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos. (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Fax Number (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph







TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY

AHTN 2209.00.00 MFN - 15% ad valorem

2	TCC (AR) NO.
	20-127
3	DATE ISSUED
	30 July 2020

4 DESCRIPTION OF GOOD

"M. BUSTO RAW-UNFILTERED APPLE CIDER VINEGAR WITH THE MOTHER"

Based on the certificate of ingredients, photograph of actual product, product label, and certificate of analysis submitted, subject article is an unfiltered and unpasteurized apple cider vinegar. It is in the form of a yellow liquid composed of raw organic apple cider vinegar diluted with purified water and with 5% acidity. Subject article is packed in 500-ml glass bottles.



5 REASONS FOR CLASSIFICATION

Heading 22.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers vinegar and substitutes for vinegar obtained from acetic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, beer or malt vinegar; cider, perry or other fermented fruit vinegars. These are generally yellowish in colour.

In view thereof, subject article is classified under AHTN 2017 subheading 2209.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

This ruling shall be valid for five (5) 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

Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.

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Tariff Commission

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY

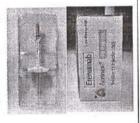
AHTN 3002.15.00 MFN - 1% ad valorem

2	TCC (AR) NO.
	20-131
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"AERINEX® (ERENUMAB) 70MG/ML SOLUTION FOR INJECTION"

Based on the product information and photographs of its packaging submitted, subject article is a clear colorless solution, consisting of 70 mg of erenumab (active ingredient) per 1.0 mL solution, contained in a pre-filled syringe. Erenumab is a human monoclonal antagonist antibody against the calcitonin gene-related peptide (CGRP) receptor and is produced using recombinant DNA technology in Chinese hamster ovary (CHO) cells. Available in carton boxes containing one (1) single-use pre-filled syringe, subject article is administered by subcutaneous injection for prophylaxis of migraine in adults.



5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group. These include, among others, monoclonal antibodies (MAB) which are specific immunoglobulins from selected and cloned hybridoma cells cultured in a culture medium or ascites.

In view thereof, subject article is classified under AHTN 2017 subheading 3002.15.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five (5) 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
Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.

