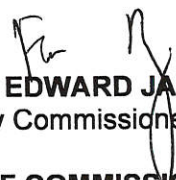




## MEMORANDUM

**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

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

**DATE :** 4 May 2021

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 21 April 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-029A	"EASY OPEN END OR LID"	8309.90.99	MFN – 10% Ad Valorem ATIGA – Zero*
21-050	"ACTIM® PARTUS"	3002.15.00	MFN – 1% Ad Valorem
21-051	"ACTIM® PROM"	3002.15.00	MFN – 1% Ad Valorem
21-058	"FISHERMAN'S FRIEND LEMON & MENTHOL FLAVOUR LOZENGES SUGAR FREE"	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*

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

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

AOCG Memo No. 221-2021 p. 2



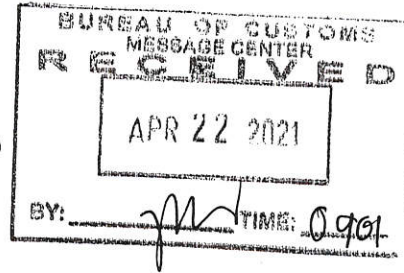
**MASTER COPY**  
*mm*

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-029

21 April 2021

**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 four (4) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-029A, 21-050, 21-051 and 21-058, issued by this Commission on 21 April 2021. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

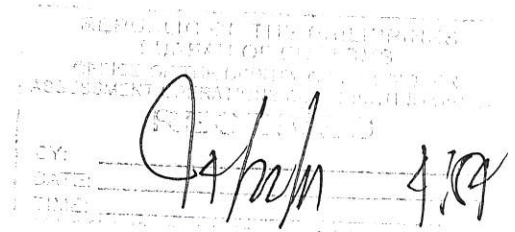
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



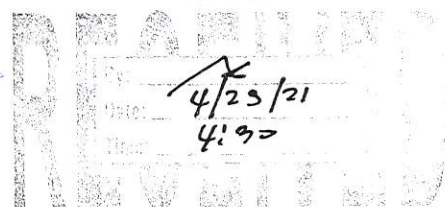
BOC-09-20685



Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR  
IAS







REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3002.15.00</b> <b>MFN - 1% ad valorem</b>		<b>21-050</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 April 2021</b>

**4 DESCRIPTION OF GOOD**

**“ACTIM® PARTUS” -**

Based on the product information, brochure, and material safety data sheet submitted, subject article is an in-vitro diagnostic rapid test kit used by professionals for the detection of preterm delivery (PTD). The kit contains ten (10) test packs, with each pack consisting of one (1) sterile polyester swab for specimen collection, one (1) tube of 0.5-mL specimen extraction solution [phosphate-buffered solution containing bovine serum albumin (BSA), protease inhibitors, and preservatives], and one (1) dipstick in a sealed aluminum foil pouch with desiccant.

Using a qualitative immunochromatographic dipstick, the test is visually interpreted based on unique and highly specific monoclonal antibodies that detect the presence of the phosphorylated form of insulin-like growth factor binding protein-1 (pIGFBP-1) in cervical secretions during pregnancy. A pIGFBP-1 concentration of 10 µg/l or more in the cervical fluid extract causes a positive test result (represented by two (2) parallel lines) indicating significant tissue damage which may potentially lead to PTD, while a negative test result (represented by a single line) is a clear indication that the patient will not deliver within 7-14 days, even if the patient has contractions.

**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 these products include, 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. They can be defined as, among others, monoclonal antibodies (MAB). These 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*  
Digitally signed

**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.




 REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3002.15.00</b> <b>MFN - 1% ad valorem</b>		<b>21-051</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 April 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
----------	----------------------------

**“ACTIM® PROM”**

Based on the product information, brochure, and material safety data sheet submitted, subject article is an in-vitro diagnostic rapid test kit used by professionals for the detection of premature rupture of fetal membranes (PROM). The kit is available in ten (10) or twenty (20) test packs, with each pack consisting of one (1) sterile polyester swab for specimen collection, one (1) tube of 0.5-mL specimen extraction solution [phosphate-buffered solution containing bovine serum albumin (BSA), protease inhibitors, and preservatives], and one (1) dipstick in a sealed aluminum foil pouch with desiccant.

Using a qualitative immunochromatographic dipstick, the test is visually interpreted based on unique and highly specific monoclonal antibodies that detect the presence of insulin-like growth factor binding protein-1 (IGFBP-1) which is present in the amniotic fluid throughout pregnancy. When fetal membranes rupture, amniotic fluid leaks into the vagina. Hence, the presence of IGFBP-1 in the vaginal sample signifies a positive test result (represented by two (2) parallel lines) indicating fetal membrane rupture, while a negative test result (represented by a single line) indicates unruptured fetal membrane.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
----------	-----------------------------------

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 these products include, 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. They can be defined as, among others, monoclonal antibodies (MAB). These 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*  
Digitally signed

**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.





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.99</b> <b>MFN - 7% ad valorem</b> <b>ATIGA - Zero</b>		<b>21-058</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 April 2021</b>

**4 DESCRIPTION OF GOOD**

**“FISHERMAN’S FRIEND® LEMON & MENTHOL FLAVOUR LOZENGES SUGAR FREE”**


Based on the certificate of product registration from the Food and Drug Administration (FDA), certificate of analysis, list of ingredients, finished product specifications, manufacturing process flowchart, and photograph of the product submitted, subject articles are sugar-free, lemon- and menthol-flavoured lozenges composed of sorbitol, lemon flavour, magnesium stearate, menthol flavour, sucralose, and acesulfame K, among others. These are in the form of white to pale yellow oval biconvex tablets with darker yellow speckles, impressed with the letters 'FF' on one side. Packed in 25-g zip foil packs containing twenty-two (22) lozenges, subject articles are consumed as a candy product with breath-freshening effect.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar.

In view thereof, subject articles are classified under AHTN 2017 subheading 2106.90.99, 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 (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  
Digitally signed  
  
**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.






REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> <b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8309.90.99</b> <b>MFN - 10% ad valorem</b> <b>ATIGA - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b>  <b>21-029A</b>
	<b>3</b> <b>DATE ISSUED</b>  <b>21 April 2021</b>

<b>4</b> <b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“EASY OPEN END OR LID”</b></p> <p>Based on the product safety data sheet, certificate of product inspection, and printing and coating process flowchart submitted, subject article is an easy-open can end or lid made of tin-free steel coated with enamel. It has a diameter of 3 7/16 inches and thickness of 0.21 mm. Fitted with an aluminium tab (for easy opening) and printed with a company/product logo at the center, subject article is used to cover metal cans used in food packaging.</p> 
<b>5</b> <b>REASONS FOR CLASSIFICATION</b>  <p>Heading 83.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a range of articles of base metal (often with washers or other fittings of plastics, rubber, cork, etc.) used for corking or capsuling drums, barrels, bottles, etc., or for sealing cases or other packages. The heading includes, among others, tops with an incised flap and a ring pull, made of base metal, used, for example, for drink or food cans.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8309.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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 (5) 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><b>Note:</b> 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.</p>