



**BUREAU OF CUSTOMS**  
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

**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 :** 19 January 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 14 January 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-332	"ELCO P-100 K"	2936.27.00	MFN – 1% Ad Valorem
21-328	"FIRESIDE COATINGS XP61-C"	3816.00.90	MFN – 5% Ad Valorem
21-359	"ERBITUX (CETUXIMAB) 5mg/ml (20mL)"	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**

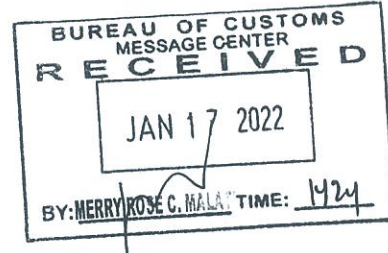


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-005

14 January 2022



**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 Rulings on Tariff Classification Related to Importation 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. 21-328, 21-332 and 21-359, issued by this Commission on 14 January 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

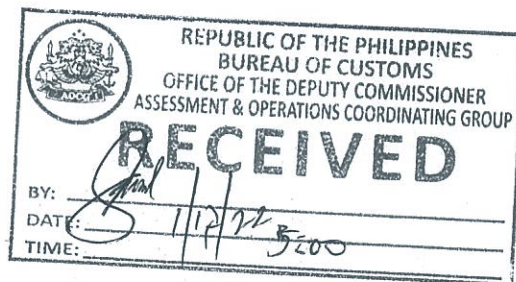
Very truly yours,

*MariLou P. Mendoza* Digitally signed

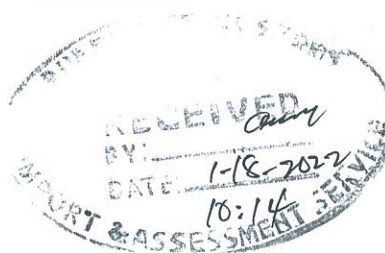
**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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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 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2936.27.00</b> <b>MFN - 1% ad valorem</b>		<b>21-332</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>14 January 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"ELCO P-100 K"</b>
	<p>Based on the product specifications, product information, certificate of analysis, and material safety data sheet submitted, subject article is a pure ascorbic acid (vitamin C) in the form of a free-flowing white crystalline powder. It is used as a flour treatment agent to ensure consistent bread flour quality. Packed in 25-kg aluminium-lined cardboard boxes, subject article is to be added to flour at a dosage of 1 to 3 g per 100 kg of flour, or as appropriate, depending on flour quality, recipe and dough requirements, and baking processes.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.36 of the AHTN 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. Vitamin C (L- or DL-ascorbic acid (INN)) is contained in many foodstuffs of vegetable (fruit and green vegetables, potatoes, etc.) or animal (liver, spleen, adrenal glands, brains, milk, etc.) origin; it can be extracted from lemon juice, green and red peppers, green aniseed leaves, and from residual liquors from the treatment of agave fibres. Nowadays, it is obtained almost exclusively by synthesis. It is a white crystalline powder, fairly stable in dry air, and acts as a strong reducing agent.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2936.27.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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: center;">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>





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REPUBLIC OF THE PHILIPPINES

AOCG Memo No. ~~30~~-2022

TARIFF COMMISSION

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 3816.00.90</b> <b>MFN - 5% ad valorem</b></p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>21-328</b></p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>14 January 2022</b></p>
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**4 | DESCRIPTION OF GOOD**

**“FIRESIDE COATINGS XP61-C”**

Based on the technical and safety data sheets, certificate of complete product composition, instructions for use, product label, and photographs of the product submitted, subject article is a high emissivity, ceramic boiler and furnace coating preparation in the form of a green liquid suspension. It is composed of potassium silicate, zirconium oxide, refractory clays, water, and silica, among others. It has a maximum service temperature of 1,800 °F (982 °C) and can be used for a wide variety of industrial applications requiring high thermal efficiency, and external corrosion and abrasion resistance. To be imported in pails, subject article is to be mixed mechanically with an agitator or mixer and applied by spraying or brushing onto boiler water wall tubes, kilns, radiant furnace tubings, and high heat ducts and pipings, among others.

**5 | REASONS FOR CLASSIFICATION**

Heading 38.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain preparations (e.g., for furnace linings) with a basis of such refractory materials as chamotte and dinas earths, crushed or ground corundum, powdered quartzites, chalk, calcined dolomite, with an added refractory binder (for example, sodium silicate, magnesium or zinc fluosilicates). The heading further covers refractory concretes consisting of mixtures of heat-resistant hydraulic cements (e.g., aluminous cements) and refractory aggregates, used for the foundation of furnaces, coke ovens, etc., or for patching furnace linings.

In view thereof, subject article is classified under AHTN 2017 subheading 3816.00.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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

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.

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 Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



CERTIFICATE NUMBER:





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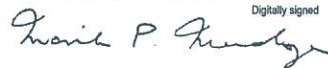
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 3002.15.00</b> <b>MFN - 1% ad valorem</b></p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>21-359</b></p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>14 January 2022</b></p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“ERBITUX® (CETUXIMAB) 5mg/mL (20mL)”</b></p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), product insert, and photographs of actual product submitted, subject article is a clear colorless solution for intravenous infusion, containing 5 mg of Cetuximab (active ingredient) per 1.0 mL solution. Cetuximab is a chimeric monoclonal IgG<sub>1</sub> antibody. It inhibits the proliferation of human tumor cells that express epidermal growth factor receptor (EGFR) and induce apoptosis. Available in carton boxes which contain one 20-mL glass vial each, subject article is administered under the supervision of a physician experienced in the use of antineoplastic medicinal products, for the treatment of patients with EGFR-expressing, rat sarcoma (RAS) wild-type metastatic colorectal cancer, and patients with squamous cell cancer of the head and neck (SCCHN).</p> 
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>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. These include, among others, monoclonal antibodies (MAB) which are specific immunoglobulins from selected and cloned hybridoma cells cultured in a culture medium or ascites.</p> <p>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.</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: center;">FOR THE COMMISSION Digitally signed  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>
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