



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 13-2023

MEMORANDUM

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

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

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

DATE : 28 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 22 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-300	"NIELSEN HDMI 2 AUDIO DECODER"	8517.62.59	MFN – Zero
22-504	"BJB HALOGEN LAMP G9"	8539.21.40	MFN – 3% Ad Valorem
22-595	"QINGDAO STANDARD WORK 1351010901012"	7323.99.10	MFN – 15% Ad Valorem ACFTA – Zero*
22-605	"MOTHERLOVE® POSTPARTUM C- SECTION CREAM"	3304.99.90	MFN – 7% Ad Valorem
22-607	"MOTHERLOVE® POSTPARTUM RHOD BALM"	3304.99.90	MFN – 7% Ad Valorem
22-608	"MOTHERLOVE® PREGNANCY PREGNANT BELLY SALVE"	3304.99.90	MFN – 7% Ad Valorem

* Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).



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JCG Memo No. 13-2023 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-609	"MOTHERLOVE® BABY BIRTH & BABY OIL"	3304.99.90	MFN – 7% Ad Valorem
22-616	"AMPHONEX (AMPHOTERICIN B)"	3004.20.99	MFN – 5% Ad Valorem AIFTA – Zero*
22-617	"THROMBOFLUX™ 1.5 MIU LYOPHILIZED POWDER FOR INJECTION"	3004.90.89	MFN – Zero AIFTA – Zero*
22-619	"MOTHERLOVE® BREASTFEEDING NIPPLE CREAM"	3304.99.90	MFN – 7% Ad Valorem
22-620	"MOTHERLOVE® BABY DIAPER BALM"	3304.99.90	MFN – 7% Ad Valorem
22-623	"ALBUNORM™ 25% (HUMAN ALBUMIN)"	3002.12.10	MFN – 1% Ad Valorem
22-633	"THB ENERTONE CEBU PM002356"	3920.10.90	MFN – 15% Ad Valorem ATIGA – Zero*

* 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

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TCOC Ref. No. 22-103

22 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**:

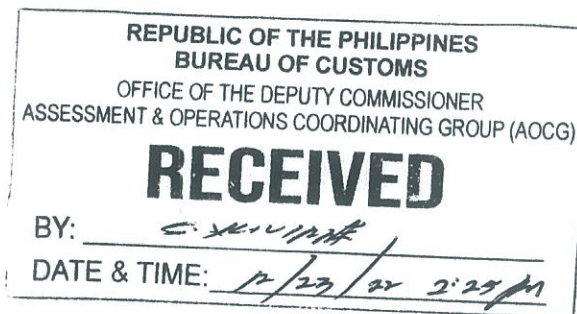
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of thirteen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-300, 22-504, 22-595, 22-605, 22-607, 22-608, 22-609, 22-616, 22-617, 22-619, 22-620, 22-623, and 22-633 issued by this Commission on 22 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



JTS
12/27/22
4:05 pm





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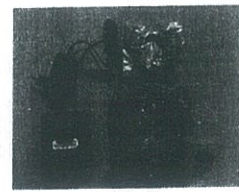
TARIFF COMMISSION

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 8517.62.59 MFN - Zero		22-300
		3	DATE ISSUED
			22 December 2022

4	DESCRIPTION OF GOOD
	“NIELSEN HDMI 2 AUDIO DECODER”
	<p>Based on the brochure, process flow diagram, technical specifications, and photographs of the product submitted, subject article is a kit consisting of a High-Definition Multimedia Interface (HDMI) 2.0 audio decoder, 50 cm and 2 m HDMI cables with male-to-male connectors, and a 5V 2A power supply. It is a sound extractor designed solely for the Nielsen Global Television Audience Metering (GTAM) Nano Meter, a device for determining the viewing habits of a sample television program audience. During use, the audio extractor receives an HDMI signal (a combination of audio and video signals) from a television equipment. It then splits said signal, with the video signal being sent to the television set while the audio signal is transmitted to the passive source adapter until it finally reaches the GTAM Nano Meter for data log recording and measurement.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network. Communication networks include, <i>inter alia</i>, carrier-current line systems, digital-line systems and combinations thereof. They may be configured, for example, as public switched telephone networks, Local Area Networks (LAN), Metropolitan Area Networks (MAN) and Wide Area Networks (WAN), whether proprietary or open architecture. This group includes, among others, codecs (data compressors/decompressors) which have the capability of transmission and reception of digital information.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero.</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 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>






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 8539.21.40 MFN - 3% ad valorem	2 TCC (AR) NO. 22-504
	3 DATE ISSUED 22 December 2022

4 DESCRIPTION OF GOOD “BJB HALOGEN LAMP G9” <p>Based on the brochure and technical specifications submitted, subject article is a clear tungsten-halogen lamp. It consists of a bulb, borosilicate glass lens, steel aluminised reflector, steatite lampholder, and vertical tab terminal connection (G9). Designed to be used as a replacement part for electric ovens, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Power Rating</td> <td style="text-align: center;">25 W</td> </tr> <tr> <td>Rated Voltage Capacity</td> <td style="text-align: center;">230 V</td> </tr> <tr> <td>Maximum Operating Temperature</td> <td style="text-align: center;">350°C</td> </tr> </table> 	Power Rating	25 W	Rated Voltage Capacity	230 V	Maximum Operating Temperature	350°C
Power Rating	25 W					
Rated Voltage Capacity	230 V					
Maximum Operating Temperature	350°C					

5 REASONS FOR CLASSIFICATION <p>Heading 85.39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes other filament lamps, excluding ultra-violet or infra-red lamps. The light is produced by a filament (metal or carbon) which is heated to incandescence by the passage of an electric current, the glass envelope (sometimes coloured) being either evacuated or filled with an inert gas under low pressure; in the base, which may be of the screw or bayonet type for fixing in the lamp-holder, are the necessary electrical contacts. These lamps are of various shapes, e.g., spherical (with or without a neck); pear or onion shaped; flame shaped; tubular (straight or curved); special fancy shapes for illuminations, decorations, Christmas trees, etc. This group also covers halogen lamps.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8539.21.40, with a Most Favoured Nation (MFN) rate of duty of 3% 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 style="text-align: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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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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 7323.99.10 MFN - 15% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				22-595
			3	DATE ISSUED
				22 December 2022

4	DESCRIPTION OF GOOD
	<p align="center">“QINGDAO STANDARD WOK 1351010901012”</p> <p>Based on the brochure submitted, subject article is a black steel bowl-shaped frying pan fitted with two handles on the sides. It is 40 cm in diameter and is typically used in Chinese cooking.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, table, kitchen or other household articles and parts thereof, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises a wide range of iron or steel articles, not more specifically covered by other headings of the Nomenclature, used for table, kitchen or other household purposes; it includes the same goods for use in hotels, restaurants, boarding-houses, hospitals, canteens, barracks, etc. The group includes articles for kitchen use such as, among others, frying pans.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7323.99.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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="center">FOR THE COMMISSION</p> <p align="center"><i>MariLou P. Mendoza</i> Digitally signed</p> <p align="center">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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TARIFF COMMISSION

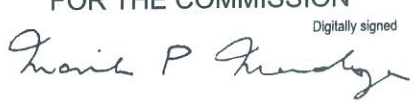
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3304.99.90 MFN - 7% ad valorem		22-605
		3	DATE ISSUED
			22 December 2022

4	DESCRIPTION OF GOOD
	“MOTHERLOVE® POSTPARTUM C-SECTION CREAM”
	<p>Based on the cosmetic product safety statement, product formula specifications, exposure and margin of safety, photograph of the product, and sample submitted, subject article is a light-yellow to yellow organic herbal balm with smooth and thick texture, designed for cesarean birth recovery. It consists of <i>Olea europaea</i> (extra virgin olive) fruit oil, <i>Cera alba</i> (beeswax), <i>Butyrospermum parkii</i> (shea nut) butter, <i>Calendula officinalis</i> (calendula) flower extract, <i>Althea officinalis</i> (marshmallow) root extract, and <i>Rosa canina</i> (rosehip) fruit extract, among others. Packed in 29.5-mL (1-oz) jars in a carton box, subject article is applied three times a day to the fully closed cesarean section incision, to minimize the appearance of scars and help reduce scar tissue.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 33.03 to 33.07 apply, <i>inter alia</i>, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.</p> <p>Heading 33.04 of the AHTN 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>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>






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 3304.99.90 MFN - 7% ad valorem		22-607
		3	DATE ISSUED
			22 December 2022

4	DESCRIPTION OF GOOD
	“MOTHERLOVE® POSTPARTUM RHOID BALM”
	<p>Based on the cosmetic product safety statement, product specifications, product label, photograph of the product, and sample submitted, subject article is a yellow organic herbal balm with smooth, thick, and semi-solid texture. It is composed of extra virgin olive oil, beeswax, and extracts of witch hazel leaf, plantain leaf, yarrow leaf and flower, and calendula flower. Packed in 29.5-mL (1-oz) glass jars in a carton box, subject article is used to help soothe hemorrhoids caused by pregnancy and giving birth.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 33.03 to 33.07 apply, <i>inter alia</i>, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.</p> <p>Heading 33.04 of the AHTN 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>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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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 3304.99.90 MFN - 7% ad valorem		22-608
		3	DATE ISSUED
			22 December 2022

4 DESCRIPTION OF GOOD

“MOTHERLOVE® PREGNANCY PREGNANT BELLY SALVE”

Based on the cosmetic product safety statement, product formula specifications, and photograph of the product submitted, subject article is a moisturizing balm in the form of a pale-yellow salve with sweet lavender scent. It is composed of apricot kernel oil, beeswax, shea nut butter, lavender flower oil, and extracts of marshmallow root, rosehip fruit, lavender flower, chamomile flower, and calendula flower. Packed in 4-oz (118-mL) glass jars, subject article is rubbed on the bellies and breasts of pregnant women to help minimize stretch marks and alleviate itching.



5 REASONS FOR CLASSIFICATION

Note 3 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

Heading 33.04 of the AHTN 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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
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 3304.99.90 MFN - 7% ad valorem		22-609
		3	DATE ISSUED
			22 December 2022

4	DESCRIPTION OF GOOD
	“MOTHERLOVE® BABY BIRTH & BABY OIL”
	<p>Based on the cosmetic product safety statement, product formula specifications, and photograph of the product submitted, subject article is an all-natural oil in the form of a transparent light-yellow liquid with herbaceous, lavender, and buttery scent. It consists of apricot kernel oil and lavender flower extract. Packed in 2-oz (59-mL) bottles, subject article is used to soothe and moisturize a baby's dry scalp and skin. It can also be used to massage a woman's lower back and vaginal area during labor.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 33.03 to 33.07 apply, <i>inter alia</i>, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.</p> <p>Heading 33.04 of the AHTN 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>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.
	<p>AHTN 3004.20.99 MFN - 5% ad valorem AIFTA - Zero</p>		22-616
		3	DATE ISSUED
			22 December 2022

4	DESCRIPTION OF GOOD
	<p>“AMPHONEX (AMPHOTERICIN B)”</p> <p>Based on the product insert, product information sheet, photograph of the product, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is in the form of a yellow lyophilized powder containing 50 mg of Amphotericin B (active ingredient) and excipients. It is indicated for the treatment of visceral leishmaniasis and systemic mycotic infections such as disseminated candidiasis, mucormycosis, and histoplasmosis, among others. Packed in boxes containing one 20-mL glass vial and a 5µ syringe filter, subject article is to be administered by intravenous infusion, after reconstitution in 12 mL of sterile water and further dilution in 5% dextrose solution to produce a 0.2-2 mg/mL Amphotericin B solution.</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. 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 3004.20.99, 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> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> 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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AOCG Memo No. 13-2023 p 12

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2	TCC (AR) NO.
AHTN 3004.90.89 MFN - Zero AIFTA - Zero	22-617	3
	DATE ISSUED	
		22 December 2022

4 DESCRIPTION OF GOOD

“THROMBOFLUX™ 1.5 MIU LYOPHILIZED POWDER FOR INJECTION”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), pack insert, and photograph of the product submitted, subject article is a thrombolytic drug in the form of a freeze-dried white powder packed in a vial. Each vial contains 1,500,000 I.U. Streptokinase, a highly purified protein derived from the culture filtrate of beta haemolytic streptococci of Lancefield Group C, that has the property of combining with human plasminogen to form plasminogen activator. It is used in the treatment of thromboembolic disorders such as myocardial infarction, peripheral arterial thromboembolism, and venous embolism (deep-vein thrombosis and pulmonary embolism). Packed in a box containing one 5-mL Type I clear glass vial, subject article is to be reconstituted with sodium chloride 0.9% (physiological saline) or dextrose 5% in water and administered by intravenous, intra-arterial or intra-coronary infusion.



5 REASONS FOR CLASSIFICATION

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.

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2	TCC (AR) NO.
	22-617

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.

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 submission of Certificate of Origin (CO) Form "AI".

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.





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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 3304.99.90 MFN - 7% ad valorem	22-619
	3 DATE ISSUED
	22 December 2022

4	DESCRIPTION OF GOOD
“MOTHERLOVE® BREASTFEEDING NIPPLE CREAM”	
<p>Based on the cosmetic product safety statement, product specifications, product label, photograph of the product, and sample submitted, subject article is an organic herbal balm in the form of a light-yellow to yellow salve with smooth, thick, and semi-solid texture. It is composed of extra virgin olive oil, beeswax, shea butter, and extracts of marshmallow root and calendula flower. Packed in a 1-oz (29.5-mL) glass jar in a carton box, subject article is used to soothe sore nursing nipples.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Note 3 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 33.03 to 33.07 apply, <i>inter alia</i>, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.</p> <p>Heading 33.04 of the AHTN 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</p>  <p>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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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 3304.99.90 MFN - 7% ad valorem		22-620	
		3	DATE ISSUED
		22 December 2022	

4	DESCRIPTION OF GOOD
“MOTHERLOVE® BABY DIAPER BALM”	
<p>Based on the cosmetic product safety statement, product specifications, product label, photograph of the product, and sample submitted, subject article is a light-yellow organic herbal balm with smooth and thick texture. It is composed of extra virgin olive oil, beeswax, and extracts of Oregon grape root, myrrh gum, yarrow leaf and flower, and calendula flower. Packed in a 1-oz (29.5-mL) glass jar in a carton box, subject article is applied to babies' bottoms between diaper changes to soothe the skin.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Note 3 to Chapter 33 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 33.03 to 33.07 apply, <i>inter alia</i>, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.</p> <p>Heading 33.04 of the AHTN 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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>FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed</p>  <p>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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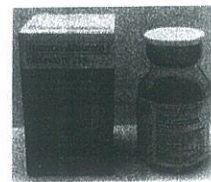
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TARIFF COMMISSION


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 3002.12.10 MFN - 1% ad valorem		22-623	
		3	DATE ISSUED
		22 December 2022	

4	DESCRIPTION OF GOOD
“ALBUNORM™ 25% (HUMAN ALBUMIN)”	
<p>Based on the pack insert, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a hyperoncotic solution containing 250 g/L of total protein of which at least 96% is human albumin. It is in the form of a clear yellow, amber or green, slightly viscous liquid. Packed in cartons containing 50-mL or 100-mL Type II infusion glass bottles with bromobutyl rubber stopper, subject article is indicated for the restoration and maintenance of circulating blood volume where volume deficiency has been demonstrated and use of a colloid is appropriate. It can be directly administered by intravenous route or can be diluted in an isotonic solution of 5% glucose or 0.9% sodium chloride.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 the heading covers, <i>inter alia</i>, the following products derived from blood (including vascular endothelial cells): “normal” sera, human normal immunoglobulin, blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma, thrombin, fibrinogen, fibrin and other blood coagulation factors, thrombomodulin, blood globulins, serum globulins, and haemoglobin. This group also includes modified thrombomodulins and modified haemoglobins obtained by means of biotechnological processes, e.g., sothrombomodulin alfa (INN) and thrombomodulin alfa (INN), as well as cross-linked haemoglobins such as hemoglobin crosfumaril (INN), hemoglobin glutamer (INN) and hemoglobin raffimer (INN). The heading further includes blood albumin (e.g., human albumin obtained by fractionating the plasma of whole human blood), prepared for therapeutic or prophylactic uses.</p> <p>In view thereof, subject article, is classified under AHTN 2022 subheading 3002.12.10, with a Most Favoured Nation (MFN) rate of duty of 1% 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>FOR THE COMMISSION</p> <p style="text-align: center;"><small>Digitally signed</small></p>  <p>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.
<p style="text-align: center;">AHTN 3920.10.90 MFN - 15% ad valorem ATIGA - Zero</p>	22-633
	3 DATE ISSUED
	22 December 2022

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“THB ENERTONE CEBU PM002356”</p> <p>Based on the certificate of analysis, product specifications, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is a laminated plastic packaging film. It is printed with labels and is used for the packaging of Thunderbird® Enertone Power Feeds (1 kg). It is composed of linear low-density polyethylene (LLDPE), polyethylene terephthalate (PET), ink, and adhesives. Subject article is to be imported in rolls, with reel dimension of 390 mm x 750 m x 94 µm ± 5% (WxLxT).</p> 

5 REASONS FOR CLASSIFICATION
<p>Note 10 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).</p> <p>Heading 39.20 of the AHTN 2022 covers other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading does not cover products which have been reinforced, laminated, supported or similarly combined with materials other than plastics (heading 39.21). For this purpose “similarly combined” must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded metal mesh and woven glass fabric, as well as mineral fibres, whiskers and filaments) However, products made out of plastics compounded with fillers in the form of powders, granules, spheres or flakes are classified in this heading. Further, minor surface treatments such as coloration, printing (subject to Note 2 to Section VII), vacuum deposition of metal are not to be regarded as reinforcements or similar combinations for the purposes of this heading.</p>



2	TCC (AR) NO.
22-633	

In view thereof, subject article is classified under AHTN 2022 subheading 3920.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 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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