



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

## 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 BUCO  
Deputy Commissioner, AOCG *h*

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

**DATE :** 05 August 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 29 July 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-106	"SAXBORGA JAR W LID+TRAY S5 GLASS CORK AP"	7013.99.00	MFN – 15% Ad Valorem ACFTA – Zero*
22-115	"IKEA 365+ IHÄRDIG SPICEJAR 15 CL GL BLACK 4P AP JP"	7013.49.00	MFN – 15% Ad Valorem ACFTA – Zero*
22-146	"BOSPHORE® ASFV DETECTION KIT V1"	3822.19.00	MFN – 1% Ad Valorem
22-155	"BOSPHORE® SEPSIS PATHOGENS PANEL KIT V1"	3822.19.00	MFN – 1% Ad Valorem
22-156	"BOSPHORE® STDs PANEL KIT V6"	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

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AOCG Memo No. 254-2022 p.2



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION



TCOC Ref. No. 22-051

29 July 2022

**ACTING COMMISSIONER YOGI FILEMONT I. RUIZ**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Acting Commissioner Ruiz**:

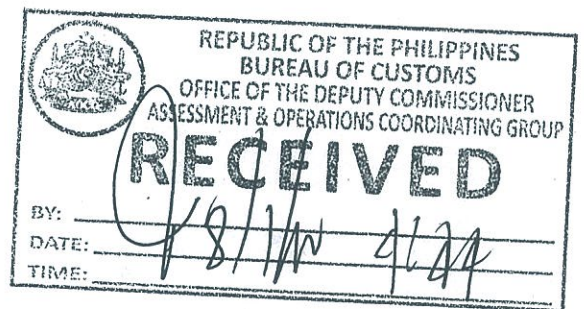
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. ~~22-106~~, ~~22-115~~, ~~22-146~~, ~~22-155~~ and ~~22-156~~, issued by this Commission on ~~29~~ July 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,

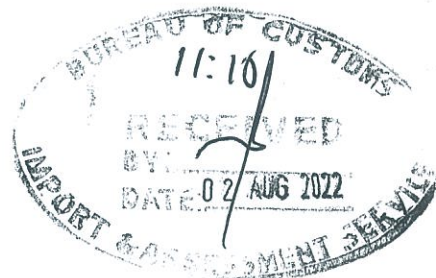
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

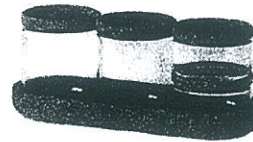
<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7013.99.00 MFN - 15% ad valorem ACFTA - Zero		22-106
		<b>3</b>	<b>DATE ISSUED</b>
			29 July 2022

**4 DESCRIPTION OF GOOD**

**“SAXBORGA JAR W LID+TRAY S5 GLASS CORK AP”**

Based on the product brochure, technical specifications, and material test report submitted, subject article is a set of jars made from soda-lime glass with a linear thermal coefficient of expansion of  $8.8 \times 10^{-6}$  per Kelvin at 20°C to 300°C. The jars come in two sizes with cork lids and a tray, and serve as organizer of small items in the sink area of the bathroom. Subject article has the following specifications:

<b>Dimension (DxH) (inches)</b>	<b>Small jars</b>	3 x 2
	<b>Big jars</b>	3 x 4½
<b>Tray Dimension (LxWxH) (inches)</b>		10 x 4 x 1



**5 REASONS FOR CLASSIFICATION**

Heading 70.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, toilet articles. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).

In view thereof, subject article is classified under AHTN 2022 subheading 7013.99.00, 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”.

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.



AOCG Memo No. 254-2022 p. 4



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7013.49.00 MFN - 15% ad valorem ACFTA - Zero		22-115
		<b>3</b>	<b>DATE ISSUED</b>
			29 July 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"IKEA 365+ IHÅRDIG SPICEJAR 15 CL GL BLACK 4P AP JP"</b></p> <p>Based on the product brochure and technical specifications submitted, subject article is a set consisting of four small glass jars with plastic lids. The jars are made from cadmium- and lead-free soda-lime glass with a linear thermal coefficient of expansion of <math>8.8 \times 10^{-6}</math> per Kelvin at 20°C to 300°C. With each jar having a capacity of 15 cl, subject article is used on tabletops or in kitchens for storing and dispensing spices.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 70.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., salt cellars. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7013.49.00, 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3822.19.00 MFN - 1% ad valorem		22-146
		<b>3</b>	<b>DATE ISSUED</b>
			29 July 2022

**4 DESCRIPTION OF GOOD**

**“BOSPHORE® ASFV DETECTION KIT V1”**

Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an *in vitro* diagnostic kit used for the detection of African Swine Fever Virus (ASFV) in swine samples, including blood and tissue samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a region within the major capsid protein (P72 gene) is amplified and fluorescence detection of the ASFV is accomplished using FAM filter. Subject article has the following specifications:



	Reagent	Composition
<b>Components</b>	Real-Time PCR master mix	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and probe
	Internal control	Synthetic DNA molecule
	Positive control	Synthetic ASFV DNA
	Distilled water	
	Equipment	Model
<b>Compatible device</b>	Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; CFX96; QuantStudio 5
	Container	Pack size
<b>Packaging</b>	Clear and amber plastic bottles in paper boxes	20, 50, or 100 reactions/box



TCC (AR) NO.

22-146

**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.





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3822.19.00 MFN - 1% ad valorem		22-155
		<b>3</b>	<b>DATE ISSUED</b>
			29 July 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>"BOSPHORE® SEPSIS PATHOGENS PANEL KIT V1"</b>		
	<p>Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection and characterization of <i>Escherichia coli</i>, <i>Klebsiella pneumoniae</i>, <i>Staphylococcus aureus</i>, <i>Staphylococcus epidermidis</i>, <i>Enterococcus faecalis</i>, <i>Enterococcus faecium</i>, and <i>Acinetobacter baumannii</i> DNA, among others, in whole blood and blood culture samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, the DNA of the sepsis pathogens are amplified, and fluorescence detection is accomplished by using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:</p>		
	<b>Components</b>	<b>Reagent</b>	<b>Composition</b>
		Real-Time PCR master mixes 1, 2, 3, 4, and 5	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes
		Internal control	Synthetic DNA molecule
		Positive Control 1	<i>Escherichia coli</i> , <i>Staphylococcus aureus</i> , and <i>Enterococcus faecalis</i> DNA
		Positive Control 2	<i>Klebsiella pneumoniae</i> , <i>Staphylococcus spp.</i> , and <i>Enterococcus faecium</i> DNA
		Positive Control 3	<i>Acinetobacter baumannii</i> , <i>Stenotrophomonas maltophilia</i> , and <i>Pseudomonas aeruginosa</i> DNA
		Positive Control 4	<i>Candida albicans</i> , <i>Staphylococcus epidermidis</i> , and <i>Candida glabrata</i> DNA
		Positive Control 5	<i>Aspergillus spp.</i> , <i>Candida tropicalis</i> , and <i>Streptococcus spp.</i> DNA
		Distilled water	
	<b>Compatible device</b>	<b>Equipment</b>	<b>Model</b>
		Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
	<b>Packaging</b>	<b>Container</b>	<b>Pack size</b>
		Clear and amber plastic bottles in paper boxes	25, 50, and 100 reactions/box



TCC (AR) NO.
22-155

**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

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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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>  AHTN 3822.19.00 MFN - 1% ad valorem	<b>2</b> <b>TCC (AR) NO.</b>  22-156
	<b>3</b> <b>DATE ISSUED</b>  29 July 2022

<b>4</b> <b>DESCRIPTION OF GOOD</b>  <b>“BOSPHORE® STDs PANEL KIT V6”</b>  Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection and characterization 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> , <i>Treponema pallidum</i> , HSV-1, and HSV-2 in human biological samples. Based on the Real-Time polymerase chain reaction (PCR) technique, the genomes are amplified, and fluorescence detection is accomplished using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:
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	Reagent	Composition
	<b>Components</b>	Real-Time PCR master mixes 1, 2, 3, and 4
Internal control		Synthetic DNA molecule
Positive control 1		<i>Ureaplasma urealyticum</i> , <i>Ureaplasma parvum</i> , and <i>Mycoplasma hominis</i> DNA
Positive control 2		<i>Neisseria gonorrhoea</i> , <i>Trichomonas vaginalis</i> , and <i>Gardnerella vaginalis</i> DNA
Positive control 3		<i>Mycoplasma genitalium</i> , <i>Treponema pallidum</i> DNA
Positive control 4		HSV-1 and HSV-2 DNA
	Distilled water	
	Equipment	Model
	Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
	Container	Pack size
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



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TCC (AR) NO.
22-156

**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

  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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