



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 257 - 2022

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 *ES*

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

DATE : 10 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 04 August 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-151	"BOSPHORE® HSV 1-2 QUANTIFICATION KIT V1"	3822.19.00	MFN – 1% Ad Valorem
22-153	"DXN NEPH-V"	2209.00.00	MFN – 15% Ad Valorem ATIGA – Zero*
22-157	"BOSPHORE® TROPICAL FEVER PANEL KIT V1"	3822.19.00	MFN – 1% Ad Valorem
22-164	"BOSPHORE® HBV QUANTIFICATION KIT"	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



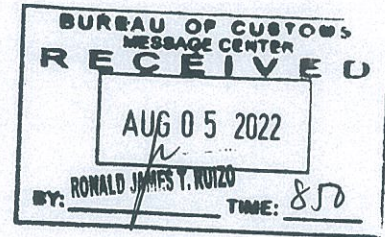
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-053

04 August 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:

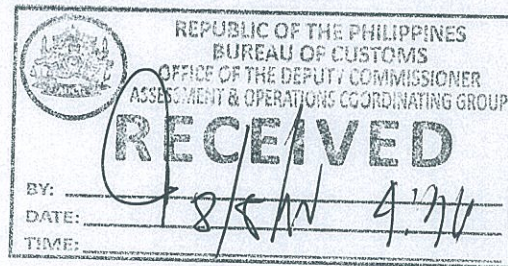
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-151, 22-153, 22-157 and 22-164, issued by this Commission on 04 August 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

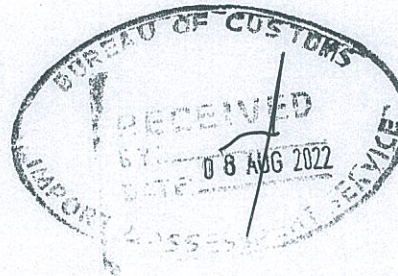
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



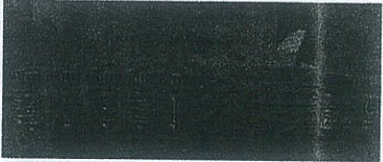


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 3822.19.00 MFN - 1% ad valorem		22-151
		3	DATE ISSUED
			04 August 2022

4	DESCRIPTION OF GOOD															
	“BOSPHORE® HSV 1-2 QUANTIFICATION KIT V1”															
	<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, differentiation, and quantitation of herpes simplex virus (HSV) 1 and 2 in human biological samples including serum, plasma, tissue and biopsy specimens, swab and cerebral spinal fluid (CSF) samples. Based on the Real-Time polymerase chain reaction (PCR) technique, a region within the glycoprotein D gene within the HSV1 and HSV2 genomes are amplified, and fluorescence detection of the viruses are accomplished using FAM and Cy5 filters, respectively. Subject article has the following specifications:</p>															
																
	Components	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%; text-align: center;">Reagent</th> <th style="width: 50%; text-align: center;">Composition</th> </tr> </thead> <tbody> <tr> <td>Real-Time PCR master mix</td> <td>Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and dual-labeled probes</td> </tr> <tr> <td>Internal control</td> <td>Synthetic DNA molecule</td> </tr> <tr> <td>Quantification (HSV-1 and HSV-2) standards</td> <td>Plasmid standards</td> </tr> <tr> <td>Positive Control 1</td> <td>HSV1 DNA</td> </tr> <tr> <td>Positive Control 2</td> <td>HSV2 DNA</td> </tr> <tr> <td>Distilled water</td> <td></td> </tr> </tbody> </table>	Reagent	Composition	Real-Time PCR master mix	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and dual-labeled probes	Internal control	Synthetic DNA molecule	Quantification (HSV-1 and HSV-2) standards	Plasmid standards	Positive Control 1	HSV1 DNA	Positive Control 2	HSV2 DNA	Distilled water	
Reagent	Composition															
Real-Time PCR master mix	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and dual-labeled probes															
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2	TCC (AR) NO.
	22-151

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

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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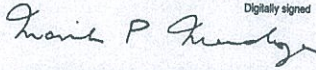
REPUBLIC OF THE PHILIPPINES

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 2209.00.00 MFN - 15% ad valorem ATIGA - Zero		22-153
		3	DATE ISSUED
			04 August 2022

4	DESCRIPTION OF GOOD
	"DXN NEPH-V"
	<p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, product label, and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is a rambutan (<i>Nephelium lappaceum</i>) vinegar flavoured with <i>Ganoderma lucidum</i>. It is in the form of a dark-brown liquid with a fruity sweet vinegar odour. Packed in 285-mL glass bottles, subject article is consumed as a food supplement drink after diluting 20-mL of the product with 180-mL of water.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 22.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers vinegar and substitutes for vinegar obtained from acetic acid. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes varieties of vinegar, distinguished according to their origin, among others, beer or malt vinegar; cider, perry or other fermented fruit vinegars. These are generally yellowish in colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2209.00.00, 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".</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  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>





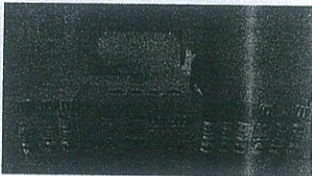
REPUBLIC OF THE PHILIPPINES

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 3822.19.00 MFN - 1% ad valorem		22-157
		3	DATE ISSUED
			04 August 2022

4	DESCRIPTION OF GOOD																	
	“BOSPHORE® TROPICAL FEVER PANEL KIT V1”																	
	<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>Plasmodium falciparum</i>, <i>Plasmodium malariae</i>, <i>Salmonella enterica</i>, <i>Plasmodium vivax</i>, dengue virus, chikungunya virus, West Nile virus, <i>Leptospira spp.</i>, and <i>Plasmodium ovale</i> DNA and RNA in human biological samples including whole blood and plasma samples. Based on the Real-Time polymerase chain reaction (PCR) technique, a specific virus or bacteria is amplified, and fluorescence detection is accomplished using FAM, HEX, or Cy5 filters. Subject article has the following specifications:</p>																	
																		
	Components	<table border="1"> <thead> <tr> <th style="width: 30%;">Reagent</th> <th>Composition</th> </tr> </thead> <tbody> <tr> <td>Real-Time PCR master mixes 1, 2 and 3</td> <td>Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes</td> </tr> <tr> <td>RT mix</td> <td>Blend of reverse transcriptases</td> </tr> <tr> <td>Internal control</td> <td>Synthetic DNA molecule</td> </tr> <tr> <td>Positive Control 1</td> <td><i>Plasmodium falciparum</i>, <i>Plasmodium malariae</i> and <i>Salmonella enterica</i></td> </tr> <tr> <td>Positive Control 2</td> <td><i>Plasmodium vivax</i>, dengue virus, and chikungunya virus</td> </tr> <tr> <td>Positive Control 3</td> <td>West Nile virus, <i>Plasmodium ovale</i>, and <i>Leptospira spp.</i></td> </tr> <tr> <td>Distilled water</td> <td></td> </tr> </tbody> </table>	Reagent	Composition	Real-Time PCR master mixes 1, 2 and 3	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes	RT mix	Blend of reverse transcriptases	Internal control	Synthetic DNA molecule	Positive Control 1	<i>Plasmodium falciparum</i> , <i>Plasmodium malariae</i> and <i>Salmonella enterica</i>	Positive Control 2	<i>Plasmodium vivax</i> , dengue virus, and chikungunya virus	Positive Control 3	West Nile virus, <i>Plasmodium ovale</i> , and <i>Leptospira spp.</i>	Distilled water	
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2	TCC (AR) NO.
	22-157

5	REASONS FOR CLASSIFICATION
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Heading 38.22 of the ASEAN Harmonized 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.

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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.

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

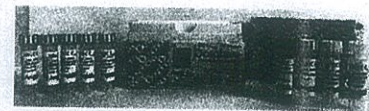
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-164
		3	DATE ISSUED
		04 August 2022	

4 DESCRIPTION OF GOOD

“BOSPHORE® HBV QUANTIFICATION KIT”

Based on the user manual, safety data sheet, production workflow chart, technical brochure, and photograph of actual product submitted, subject article is an *in vitro* diagnostic kit used for the detection and quantitation of hepatitis B virus (HBV) DNA in human serum or plasma, encompassing all the HBV genotypes (A-H). Based on the Real-Time polymerase chain reaction (PCR) technique, a specific region within the S gene is amplified and fluorescence detection of the virus is accomplished using FAM filter. Subject article has the following specifications:



	Reagent	Composition
Components	Real-Time PCR master mix	HotStarTaq DNA Polymerase, PCR buffer, dNTP mix, primers, and dual-labeled probes
	Internal control	Synthetic DNA molecule
	Positive control	HBV DNA
	Quantitation serum standards	
	Distilled water	
	Equipment	Model
Compatible device	Real-Time PCR Instrument/ System	Montania® 483, Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
	Container	Pack size
Packaging	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



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2	TCC (AR) NO.
	22-164

5 REASONS FOR CLASSIFICATION

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FOR THE COMMISSION

MariLou P. Mendoza
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