



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

OCC Memo No. 262-2022

## 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

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

**DATE :** 12 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 08 August 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-122	"MK-8835-059 KIT TYPE C"	9018.39.90	MFN – 1% Ad Valorem
<b>Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)</b>			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-055

08 August 2022



**ACTING COMMISSIONER YOGI FILEMON I. RUIZ**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



BOC-09-32690

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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 22-122, issued by this Commission on 08 August 2022. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

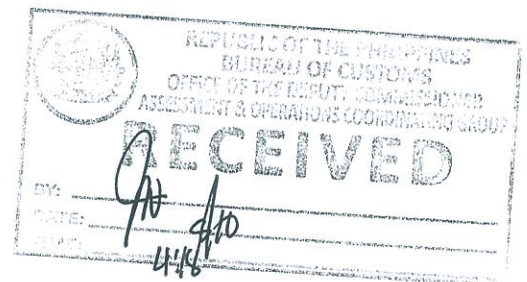
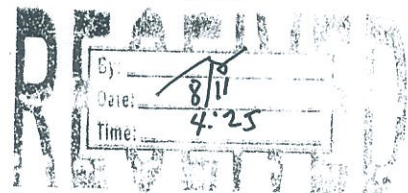
*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

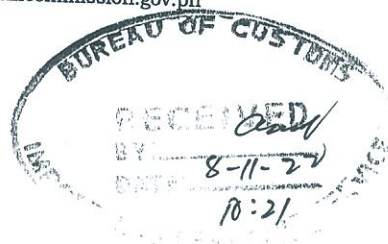
Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR  
IAS



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8/12





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1   AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>  <b>AHTN 9018.39.90</b> <b>MFN - 1% ad valorem</b>	<b>2   TCC (AR) NO.</b> <b>22-122</b>
	<b>3   DATE ISSUED</b> <b>08 August 2022</b>

<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“MK-8835-059 KIT TYPE C”</b></p> <p>Based on the brochure, packing list, and photographs of the product submitted, subject article is a kit used for collecting and transporting samples of body fluids. It consists of test tubes (centrifuge, transfer device, and blood test collection) made of polypropylene (PP), 21-gauge phlebotomy needles with holder, non-sterile graduated pipette, specimen containers (bags), and requisition form, among others. The blood test collection tubes contain dipotassium ethylenediaminetetraacetic acid (K<sub>2</sub>EDTA) salt, an anticoagulant used in hematological investigations. Subject article is intended for the collection and transport of samples of body fluids, such as blood and urine, for laboratory analysis.</p>
<b>5   REASONS FOR CLASSIFICATION</b>

Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers instruments and appliances for human medicine or surgery. This group includes, among others, portable pneumo-thorax apparatus, transfusion apparatus for whole blood, blood components and blood derivatives, artificial leeches. The heading also covers sterile hermetically sealed containers of plastics, from which air has been evacuated but containing a small quantity of anti-coagulant and fitted with an integral donor tube and a phlebotomy needle, used for the collection, storage and transfusion of human whole blood. However, special blood storage bottles of glass are excluded (heading 70.10).

In view thereof, subject article is classified under AHTN 2022 subheading 9018.39.90, 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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TARIFF COMMISSION

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FOR THE COMMISSION

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