



BUREAU OF CUSTOMS

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AOCG Memo No. 289-2022

PROFESSIONALISM

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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 : 02 September 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 26 August 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-182	"BOSPHORE® HPV HR-LR GENOTYPING KIT V1"	3822.19.00	MFN – 1% Ad Valorem
22-229	"DXN ALOE. V HYDRATING MASK "	3304.99.90	MFN – 7% Ad Valorem ATIGA – Zero*
22-183	"LIVER PATE ST 7005/22"	3302.10.30	MFN – 1% Ad Valorem ATIGA – Zero*
22-230	"GANOZHI® TOOTHPASTE"	3306.10.90	MFN – 7% Ad Valorem ATIGA – Zero*

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

For information, guidance and strict compliance.

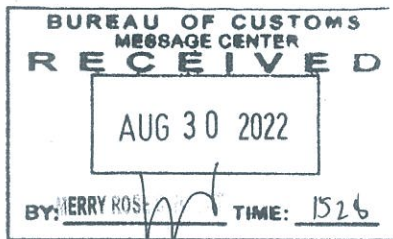
CC: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



TCOC Ref. No. 22-058

26 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-09-33260

Dear **Acting Commissioner Ruiz**:

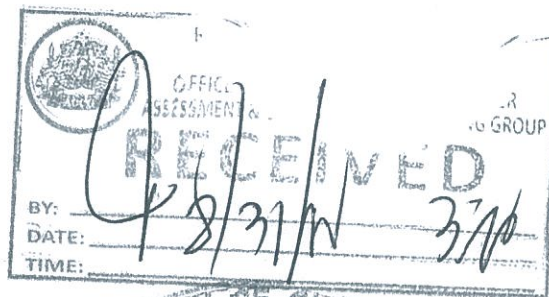
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-182, 22-183, 22-229 and 22-230, issued by this Commission on 26 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

9/1
3:10

RECEIVED
BY: *Amoy*
DATE: 9-1-22
TIME: 10:24





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.
			22-182
	AHTN 3822.19.00 MFN - 1% ad valorem	3	DATE ISSUED
			26 August 2022

4 **DESCRIPTION OF GOOD**

“BOSPHORE® HPV HR-LR GENOTYPING 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 and characterization of the genotype of Human Papilloma Virus (HPV), encompassing high risk and low risk groups of HPV genotypes, in human biological samples (such as swab, tissue, biopsy specimen, serum, and plasma). Based on the Real-Time Polymerase Chain Reaction (PCR) technique, fluorescence detection of the virus is accomplished using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:



	Reagent	Composition
Components	Real-Time PCR master mixes 1, 2, 3, 4, 5, 6 and 7	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes
	Internal Control	Synthetic DNA molecule
	Positive controls 1, 2, 3, 4, 5, 6 and 7	Synthetic HPV DNAs
	Distilled water	
Compatible device	Equipment	Model
	Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
Packaging	Container	Pack size
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



2	TCC (AR) NO.
22-182	

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.



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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 AHTN 3304.99.90 MFN - 7% ad valorem ATIGA - Zero	2 TCC (AR) NO. 22-229
	3 DATE ISSUED 26 August 2022

4 | **DESCRIPTION OF GOOD**

“DXN ALOE. V HYDRATING MASK”

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specification, and photograph of product submitted, subject article is a wash-off facial mask in the form of a transparent light-blue gel. It is formulated with sodium hyaluronate, water, butylene glycol, methyl gluceth-20, malachite and *Aloe barbadensis* extracts, and fragrance, among others. Packed in 100-g plastic tubes, subject article is applied to thoroughly cleansed skin (avoiding the eye area) then rinsed off with water after three minutes. It is to be used twice a week on dry skin or once a week on normal or oily skin to hydrate and restore skin radiance.



5 | **REASONS FOR CLASSIFICATION**

Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (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. The Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as, beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.

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 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

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 3302.10.30 MFN - 1% ad valorem ATIGA - Zero		22-183
		3	DATE ISSUED
			26 August 2022

4 DESCRIPTION OF GOOD

"LIVER PATE ST 7005/22"

Based on the technical data sheet, certificate of analysis, packaging specification, ingredient listing, process flow diagram, and sample submitted, subject article is a flavouring preparation composed of odoriferous substances (nutmeg oil and pimento berry oil mixture) with palm oil, nature-identical flavouring substances, BHA 320, and smoke flavourings. It is in the form of a yellowish, oily liquid with a meaty-roasted aroma. Packed in 25-kg high-density polyethylene (HDPE) jerry cans, subject article is used as an ingredient in sauces (pasteurized, sterilized, or UHT) and other savory applications and is added at an inclusion rate of 0.05 to 0.2%.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% 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

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES


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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 <p style="text-align: center;">AHTN 3306.10.90 MFN - 7% ad valorem ATIGA - Zero</p>	<table border="1"> <tr> <td data-bbox="1031 375 1096 451">2</td> <td data-bbox="1096 375 1367 451">TCC (AR) NO. 22-230</td> </tr> <tr> <td data-bbox="1031 451 1096 575">3</td> <td data-bbox="1096 451 1367 575">DATE ISSUED 26 August 2022</td> </tr> </table>	2	TCC (AR) NO. 22-230	3	DATE ISSUED 26 August 2022
2	TCC (AR) NO. 22-230				
3	DATE ISSUED 26 August 2022				

4 DESCRIPTION OF GOOD <p style="text-align: center;">“GANOZHI® TOOTHPASTE”</p> <p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specification, and photograph of product submitted, subject article is a toothpaste in the form of a light-brown gel. It contains dicalcium phosphate, aqua, sucrose, glycerin, algin, menthol, <i>Ganoderma lucidum</i> extract, <i>Mentha piperita</i> oil, and sodium lauryl sulfate. Packed in 75-g or 150-g tubes, subject article is used to clean teeth and freshen breath.</p> 

5 REASONS FOR CLASSIFICATION <p>Heading 33.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, preparations for oral or dental hygiene, including denture fixative pastes and powders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations for oral or dental hygiene such as, among others, dentifrices of all types including toothpastes and other preparations for teeth. These are substances or preparations used with a toothbrush, whether for cleaning or polishing the accessible surfaces of teeth or for other purposes such as anticaries prophylactic treatment. Toothpastes and other preparations for teeth remain classified in this heading, whether or not they contain abrasives and whether or not they are used by dentists.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3306.10.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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: center;">FOR THE COMMISSION</p> <p style="text-align: center;">Digitally signed  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>

