



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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 : 14 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 08 September 2020 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-190	"WIRE ROPE WITH TURNBUCKLE"	7312.10.30	MFN – 15% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-224	"AQUAFLO [®] R (FLORFENICOL)"	3004.20.71	MFN – 5% Ad Valorem
22-235	"INTRANASAL ADAPTER"	9018.39.90	MFN – 1% Ad Valorem
22-237	"AXELERON™ GP 6059 BK CPD"	3901.40.00	MFN – 3% Ad Valorem
22-238	"RUSF FOR CHILDREN (Ready-To-Use Supplementary Food for Children > 6 Months with Moderate Acute Malnutrition)"	1901.90.11	MFN – Zero* AIFTA – Zero*
22-275	"QAMAR FC21HS"	3901.40.00	MFN – 3% Ad Valorem
22-276	"QAMAR FD21HS"	3901.40.00	MFN – 3% Ad Valorem

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

For information, guidance and strict compliance.



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



BOC-09-33572

TCOC Ref. No. 22-063

08 September 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 seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-190, 22-224, 22-235, 22-237, 22-238, 22-275 and 22-276, issued by this Commission on 08 September 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
OFFICE OF THE DIRECTOR

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

9/13
2:55

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REPUBLIC OF THE PHILIPPINES
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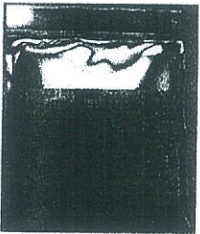
REPUBLIC OF THE PHILIPPINES

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 3004.20.71 MFN - 5% ad valorem		22-224
		3	DATE ISSUED
			08 September 2022


4	DESCRIPTION OF GOOD
	“AQUAFLO® (FLORFENICOL)”
	<p>Based on the manufacturing process flowchart, product specifications, product label, and photograph of the product submitted, subject article is an antibacterial feed premix powder containing 500 mg florfenicol (active ingredient), and lactose monohydrate and povidone (excipients). It is used in treating finfish diseases caused by bacteria sensitive to florfenicol, such as <i>Furunculosis</i>, <i>Vibriosis</i>, and <i>Streptococcosis</i>. Packed in 500-g foil packs, subject article is either coated onto the surface of the pellet feed (top-dressing) or incorporated into the feed ingredient mash prior to extrusion or pelleting.</p>
	

5	REASONS FOR CLASSIFICATION
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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, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.71, with a Most Favoured Nation (MFN) rate of duty of 5% 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...



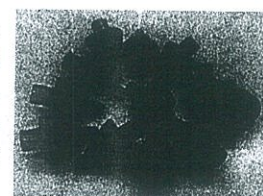
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION


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 9018.39.90 MFN - 1% ad valorem		22-235
		3	DATE ISSUED
			08 September 2022

4	DESCRIPTION OF GOOD
	“INTRANASAL ADAPTER”
	<p>Based on the brochure and technical specifications submitted, subject article is a disposable slip-on type intranasal adapter, made of a conical plastic tube, for veterinary use. It is designed to be fitted to a 2-mL syringe and is used for intranasal administration of modified live vaccines in canines (dogs). Subject article has dimensions (nozzle diameter x outside diameter x length) of 1.4 mm x 14.3 mm x 22.8 mm.</p>



5	REASONS FOR CLASSIFICATION
	<p>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, among others, veterinary instruments and appliances. This group includes a number of articles which, though designed for veterinary use, are similar to those instruments and appliances for human medicine or surgery or dental instruments and appliances, for example, general purpose instruments (e.g., needles, lancets, trocars, scalpels, specula, sounds, scissors, forceps, hammers, curettes, retractors, syringes). Subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.</p> <p>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.</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>



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AOCG Memo No. 306-2022 p.5

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 3901.40.00 MFN - 3% ad valorem</p>		22-237	
		3	DATE ISSUED
		08 September 2022	

4 DESCRIPTION OF GOOD

“AXELERON™ GP 6059 BK CPD”

Based on the technical information sheet, declaration of comonomer content information, manufacturing process flowchart, certificate of analysis issued by a third-party laboratory, safety data sheet, and packing list submitted, subject article is an ethylene-butene copolymer resin, compounded with carbon black, containing less than 94% ethylene and more than 6% 1-butene. It is in the form of black pellets with a melt index of 0.60 g/10 minutes at 190°C and a density of 0.932 g/cm³. Packed in octabins with net weights of 635 kg, subject article is used in the wire and cable industry as a black jacketing compound for telephone cables.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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



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AOCG Memo No. 300-2022 p. 6

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 1901.90.11 MFN - Zero AFTA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">22-238</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">08 September 2022</p>
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4 | DESCRIPTION OF GOOD

**“RUSF FOR CHILDREN
(Ready-To-Use Supplementary Food for Children > 6 Months
with Moderate Acute Malnutrition)”**

Based on the product composition, product brochure, material safety data sheet, list of ingredients, formulation, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a lipid-based, ready-to-use supplementary food (RUSF). It is in the form of a paste consisting of milk powder, sugar, ground peanuts, vegetable oils, vitamin and mineral premix, pea powder, sunflower lecithin, and approved flavouring agent. It is packed in 92-g sachets containing 525 kcal, formulated for the treatment of moderate acute malnutrition (MAM) among children aged six months and older. Subject article can be consumed directly under medical supervision and is not intended for retail sale.



5 | REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, (1) preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added; (2) milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats). The products of this heading may be sweetened and may contain cocoa. However, the heading excludes products having the character of sugar confectionery (heading 17.04) and products containing 5 % or more by weight of cocoa calculated on a totally defatted basis (heading 18.06) and beverages (Chapter 22).



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2	TCC (AR) NO.
22-238	

Furthermore, the Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 1901.10.91, 1901.90.11, and 1901.90.91 state that medical foods are foods that are specially formulated and intended for the dietary management of a disease that has distinctive nutritional needs that cannot be met by normal diet alone. Medical foods are distinct from the broader category of foods for special dietary use and from traditional foods that bear a health claim. In order to be considered a medical food the product must, at a minimum, be a food for oral ingestion or tube feeding (nasogastric tube), be labeled for the dietary management of a specific medical disorder, disease or condition for which there are distinctive nutritional requirements, and be intended to be used under medical supervision.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.11, 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 "A1".

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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AOCG Memo No. 300-2022 p.8

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 3901.40.00 MFN - 3% ad valorem		22-275
		3	DATE ISSUED
			08 September 2022

4	DESCRIPTION OF GOOD
	“QAMAR FC21HS”
	Based on the certificate of analysis reported by a third-party laboratory, product and material safety data sheets, manufacturing process flowchart, and photograph of actual packaging submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with slip and anti-block additives. It is in the form of translucent white pellets, with a melt flow rate of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm ³ . Packed in 25-kg bags, subject article is used in the manufacture of general purpose blown films.

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, 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>

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



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AOCG Memo No. 300-2022 p.9

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 3901.40.00 MFN - 3% ad valorem		22-276
		3	DATE ISSUED
			08 September 2022

4 DESCRIPTION OF GOOD

“QAMAR FD21HS”

Based on the certificate of analysis reported by a third-party laboratory, product and material safety data sheets, manufacturing process flowchart, and photograph of actual packaging submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with slip and anti-block additives. It is in the form of translucent white pellets, with a melt flow rate of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of general purpose blown films.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

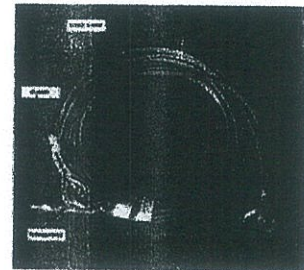
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7312.10.30 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		22-190
		3	DATE ISSUED
			08 September 2022

4 DESCRIPTION OF GOOD**“WIRE ROPE WITH TURNBUCKLE”**

Based on the brochure, structural drawing, and technical specifications submitted, subject article is a stranded steel wire rope terminated at both ends in loops (with thimble and ferrule). Both loops are fitted with threaded eye bolts, with one bolt screwed in a turnbuckle. Plated with aluminium-zinc alloy, the rope has a diameter of 8 mm and length of 7 m. Subject article is to be used as a component of a slope stabilization system (Nonframe® Method) to supply tension onto the base plates and hold them in place.

WIRE ROPE with TURNBUCKLE

**5 REASONS FOR CLASSIFICATION**

Heading 73.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes such ropes, cables, bands, etc., whether or not they are cut to length, or fitted with hooks, spring hooks, swivels, rings, thimbles, clips, sockets, etc. (provided that they do not thereby assume the character of articles of other headings), or made up into single or multiple slings, strops, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 7312.10.30 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.

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