



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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OCG Memo No. 372-2022

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 : 19 October 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 14 October 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-162	"MAGREV [®] 24 MANUAL MAGNETIC BEAD NUCLEIC ACID EXTRACTION STAND"	3926.90.39	MFN – 3% Ad Valorem
22-226	"DXN [®] GANOCELIUM [®] (GL)"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
22-243	"DXN [®] REISHI GANO (RG) [®] "	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
22-252	"ALSHOR PLUS LEG 1500 MM, PRODUCT CODE: ASX31500"	7610.90.99	MFN – 10% Ad Valorem
22-253	"ALSHOR PLUS LEG 2000 MM, PRODUCT CODE: ASX32000"	7610.90.99	MFN – 10% Ad Valorem

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



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AOCG Memo No. 372-2022 p.2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-254	"ALSHOR PLUS LEG 2500 MM, PRODUCT CODE: ASX32500"	7610.90.99	MFN – 10% Ad Valorem
22-255	"ALSHOR PLUS LEG 3000 MM, PRODUCT CODE: ASX33000"	7610.90.99	MFN – 10% Ad Valorem
22-256	"ALSHOR PLUS FRAME 1200 MM, PRODUCT CODE: ASX41200"	7610.90.99	MFN – 10% Ad Valorem
22-267	"POPSOCKETS POPGRIP MAGSAFE"	3926.90.99	MFN – 15% Ad Valorem ACFTA – Zero*
22-291	"POPSOCKETS POPMOUNT 2 FLEX"	9620.00.30	MFN – 15% Ad Valorem ACFTA – Zero*
22-305	"DXN ALOE. V HAND & BODY LOTION"	3304.99.30	MFN – 7% Ad Valorem ATIGA – Zero*
22-306	"DXN GANOZHI SHAMPOO"	3305.10.90	MFN – 10% Ad Valorem ATIGA – Zero*
22-355	"BOSPHORE® PARVOVIRUS B19 QUANTIFICATION KIT V1"	3822.19.00	MFN – 1% Ad Valorem
22-381	"SABIC® LLDPE 120WJ"	3901.40.00	MFN – 3% Ad Valorem
22-385	"DXN® BLACK CUMIN PLUS"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
22-386	"DXN ALOE. V CLEANSING GEL "	3401.30.00	MFN – 10% Ad Valorem ATIGA – Zero*
22-387	"DXN® GANOZHI™ SOAP"	3401.11.50	MFN – 10% Ad Valorem ATIGA – Zero*
22-388	"DXN® POTENZHI"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
22-389	"DXN® LINGZHI® WHITE COFFEE ZHINO (PREMIX COFFEE WITH GANODERMA EXTRACT)"	<u>IN-QUOTA</u> 2101.12.91.100	MFN – 30% Ad Valorem ATIGA – Zero*
		<u>OUT-QUOTA</u> 2101.12.91.200	MFN – 45% 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. 22-081

14 October 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:**

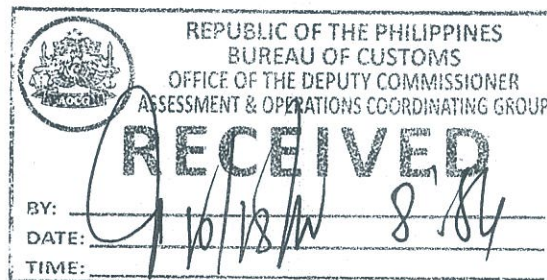
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nineteen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-162, 22-226, 22-243, 22-252, 22-253, 22-254, 22-255, 22-256, 22-267, 22-291, 22-305, 22-306, 22-355, 22-381, 22-385, 22-386, 22-387, 22-388 and 22-389, issued by this Commission on 14 October 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

1:20
18 OCT 2022





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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.
		22-162	
	AHTN 3926.90.39 MFN - 3% ad valorem	3	DATE ISSUED
		14 October 2022	

4	DESCRIPTION OF GOOD
<p>“MAGREV®24 MANUAL MAGNETIC BEAD NUCLEIC ACID EXTRACTION STAND”</p> <p>Based on the user manual and brochure submitted, subject article is a nucleic acid extraction stand used in conjunction with Magrev® Nucleic Acid Extraction Kits. It is essentially made of plastic and can process up to 24 samples simultaneously. Subject article consists of the magnetic slide, station base, revolving frame, lower rack, upper rack, and the magnetic block. Its rotating body enables simultaneous manual pipetting of six samples with a multichannel pipette. The upper rack holds high volume samples while the lower rack holds precise low elution volumes. The magnetic block and magnetic slide help retain the nano magnetic beads in the sample for collection.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.39, 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>	
<p style="text-align: center;">FOR THE COMMISSION</p> <p style="text-align: center;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: center;">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 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		22-226
		3	DATE ISSUED
			14 October 2022

4 DESCRIPTION OF GOOD

“DXN® GANOCELIUM® (GL)”

Based on the product ingredient declaration, manufacturing process flowcharts, finished goods specification, product label, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a food supplement in the form of a light brown powder contained in a transparent capsule. It is produced by crushing the mycelium of *Ganoderma lucidum*, followed by fully grinding, sieving, and filling the transparent capsule. Packed in high-density polyethylene (HDPE) bottles containing 30, 90, or 360 pieces of 450-mg capsules, subject article is recommended to be taken at one capsule per day on the first week and at two to three capsules per day in the following weeks, for a wide scope of health benefits.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, 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

Digitally signed
MariLou P. Mendoza

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


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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 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		22-243
		3	DATE ISSUED
			14 October 2022

4	DESCRIPTION OF GOOD
	<p>“DXN® REISHI GANO (RG)®”</p> <p>Based on the product ingredient declaration, manufacturing process flowcharts, product information sheet, product specifications sheet, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a food supplement in the form of a light brown powder contained in a transparent capsule. It is produced by crushing the dried fruit body of <i>Ganoderma lucidum</i>, followed by fully grinding, sieving, and filling the transparent hydroxypropyl methylcellulose capsule. Packed in high-density polyethylene (HDPE) bottles containing 30, 90, or 360 pieces of 270-mg capsules, subject article is recommended to be taken at one to three capsules per day or as recommended by a healthcare practitioner.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, 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: right;">FOR THE COMMISSION <small>Digitally signed</small>  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>





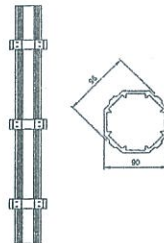
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 7610.90.99 MFN - 10% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">22-252</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">14 October 2022</p>
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4	DESCRIPTION OF GOOD	<p style="text-align: center;">“ALSHOR PLUS LEG 1500 MM, PRODUCT CODE: ASX31500”</p> <p>Based on the brochure, technical drawings, mill test certificate, other technical specifications, and tutorial video submitted, subject article is an aluminium profile conforming to British Standards European Norm (BS EN) 755-2:1997 and Australian Standards AS3610 and AS1664. As part of the Alshor Plus shoring system, it is fitted with the proprietary Alshor Plus fixed leg pockets to facilitate its connection to the other elements of the system to form square and rectangular frames which, when joined together, form a system of "shoring" tower used to hold and support construction works. When the construction is finished, the frame structure and its elements are disassembled and can be used for other projects. Subject article measures 1,500 mm x 96 mm (LxD) and weighs approximately 7.5 kg.</p> <div style="text-align: right;">  </div>
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5	REASONS FOR CLASSIFICATION	<p>Heading 76.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, <i>mutatis mutandis</i>, to this heading. In the case of aluminium, structural parts are sometimes bonded together with synthetic resins or rubber compounds instead of being fixed by the ordinary methods of riveting, bolting, etc. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7610.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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 style="text-align: center;">FOR THE COMMISSION</p> <p style="text-align: center;">Digitally signed </p> <p style="text-align: center;">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>
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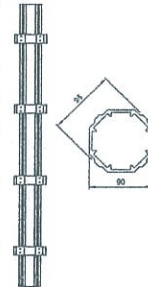



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 7610.90.99 MFN - 10% ad valorem		22-253
		3	DATE ISSUED
			14 October 2022

4	DESCRIPTION OF GOOD
	<p>“ALSHOR PLUS LEG 2000 MM, PRODUCT CODE: ASX32000”</p> <p>Based on the brochure, technical drawings, mill test certificate, other technical specifications, and tutorial video submitted, subject article is an aluminium profile conforming to British Standards European Norm (BS EN) 755-2:1997 and Australian Standards AS3610 and AS1664. As part of the Alshor Plus shoring system, it is fitted with the proprietary Alshor Plus fixed leg pockets to facilitate its connection to the other elements of the system to form square and rectangular frames which, when joined together, form a system of "shoring" tower used to hold and support construction works. When the construction is finished, the frame structure and its elements are disassembled and can be used for other projects. Subject article measures 2,000 mm x 96 mm (LxD) and weighs approximately 9.7 kg.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 76.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, <i>mutatis mutandis</i>, to this heading. In the case of aluminium, structural parts are sometimes bonded together with synthetic resins or rubber compounds instead of being fixed by the ordinary methods of riveting, bolting, etc. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7610.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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 style="text-align: center;">FOR THE COMMISSION <small>Digitally signed</small>  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>





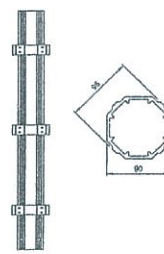
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 7610.90.99 MFN - 10% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">22-254</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">14 October 2022</p>
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<p>4 DESCRIPTION OF GOOD</p>	<p style="text-align: center;">“ALSHOR PLUS LEG 2500 MM, PRODUCT CODE: ASX32500”</p> <p>Based on the brochure, technical drawings, mill test certificate, other technical specifications, and tutorial video submitted, subject article is an aluminium profile conforming to British Standards European Norm (BS EN) 755-2:1997 and Australian Standards AS3610 and AS1664. As part of the Alshor Plus shoring system, it is fitted with the proprietary Alshor Plus fixed leg pockets to facilitate its connection to the other elements of the system to form square and rectangular frames which, when joined together, form a system of "shoring" tower used to hold and support construction works. When the construction is finished, the frame structure and its elements are disassembled and can be used for other projects. Subject article measures 2,500 mm x 96 mm (LxD) and weighs approximately 12.2 kg.</p> <div style="text-align: right;">  </div>
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<p>5 REASONS FOR CLASSIFICATION</p>	<p>Heading 76.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, <i>mutatis mutandis</i>, to this heading. In the case of aluminium, structural parts are sometimes bonded together with synthetic resins or rubber compounds instead of being fixed by the ordinary methods of riveting, bolting, etc. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7610.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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 style="text-align: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>
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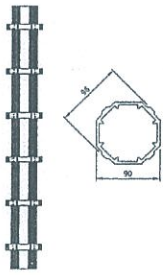


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 7610.90.99 MFN - 10% ad valorem		22-255
		3	DATE ISSUED
			14 October 2022

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“ALSHOR PLUS LEG 3000 MM, PRODUCT CODE: ASX33000”</p> <p>Based on the brochure, technical drawings, mill test certificate, other technical specifications, and tutorial video submitted, subject article is an aluminium profile conforming to British Standards European Norm (BS EN) 755-2:1997 and Australian Standards AS3610 and AS1664. As part of the Alshor Plus shoring system, it is fitted with the proprietary Alshor Plus fixed leg pockets to facilitate its connection to the other elements of the system to form square and rectangular frames which, when joined together, form a system of "shoring" tower used to hold and support construction works. When the construction is finished, the frame structure and its elements are disassembled and can be used for other projects. Subject article measures 3,000 mm x 96 mm (LxD) and weighs approximately 14.6 kg.</p> <div style="display: flex; align-items: center;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 76.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, <i>mutatis mutandis</i>, to this heading. In the case of aluminium, structural parts are sometimes bonded together with synthetic resins or rubber compounds instead of being fixed by the ordinary methods of riveting, bolting, etc. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7610.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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 style="text-align: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>





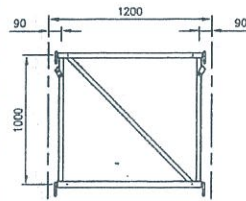
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 7610.90.99 MFN - 10% ad valorem		22-256
		3	DATE ISSUED
			14 October 2022

4	DESCRIPTION OF GOOD
	<p>“ALSHOR PLUS FRAME 1200 MM, PRODUCT CODE: ASX41200”</p> <p>Based on the brochure, technical drawings, other technical specifications, and tutorial video submitted, subject article is a rectangular aluminium frame conforming to British Standards European Norm (BS EN) 755-2:1997 and Australian Standards AS3610 and AS1664. It is made up of a welded tubular aluminium body with a single diagonal bracing. It is fitted with locating tongues on each side and spring-loaded latches on the uppermost edges which provide interlocking capabilities when assembled. As part of the Alshor Plus shoring system, subject article is assembled together with the other frames and elements to form a system of "shoring" tower used to hold and support construction works. When the construction is finished, the frame structure and other elements are disassembled and can be used for other projects. Subject article measures 1,200 mm x 1,000 mm (LxH) and weighs approximately 9.2 kg.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 76.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, <i>mutatis mutandis</i>, to this heading. In the case of aluminium, structural parts are sometimes bonded together with synthetic resins or rubber compounds instead of being fixed by the ordinary methods of riveting, bolting, etc. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7610.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>





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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 3926.90.99 MFN - 15% ad valorem ACFTA - Zero		22-267
		3	DATE ISSUED
			14 October 2022

4 DESCRIPTION OF GOOD

“POPSOCKETS POPGRIP MAGSAFE”

Based on the product specifications and sample submitted, subject article is a magnetic phone grip and stand with a swappable top. It is made of polycarbonate, low carbon nickel-plated steel shunts, and adhesives, among others. It consists of a PopTop that expands and collapses like an accordion and a magnetic base of 90 mm x 56.90 mm (LxW) that securely attaches to MagSafe-compatible smartphone cases. Packed in a cardboard enclosure and polyethylene terephthalate (PET) plastic, subject article is available in various colors and designs.



5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch “glasses”, figures and letters, luggage label-holders.

In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, 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.





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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	2	TCC (AR) NO.
	AHTN 9620.00.30 MFN - 15% ad valorem ACFTA - Zero		22-291
		3	DATE ISSUED
			14 October 2022

4	DESCRIPTION OF GOOD
	<p>“POPSOCKETS POPMOUNT 2 FLEX”</p> <p>Based on the brochure, product material composition, and sample submitted, subject article is a portable mobile phone mounting support with silicone-wrapped steel wire frame and mount head. It has a five-prong structure, four of which serve as flexible propping and/or gripping and one for mounting/holding the mobile device installed with PopGrip. Subject article is available in various colors.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 96.20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers monopods, bipods, tripods and similar articles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers monopods, bipods, tripods and similar articles, which are used as support for cameras, video cameras, precision instruments, etc., to reduce random movements. They may be extendable and are usually portable and may be equipped with a quick release device or head for easy mounting and release of the apparatus or instrument they support. These articles can be made of any material, e.g., wood, aluminium, carbon or a combination thereof.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9620.00.30, 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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>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>





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AOCG Memo No. 372-2022 p.14

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 3304.99.30 MFN - 7% ad valorem ATIGA - Zero		22-305
		3	DATE ISSUED
			14 October 2022

4 DESCRIPTION OF GOOD

“DXN ALOE. V HAND & BODY LOTION”

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specification, and photograph of the product submitted, subject article is a non-greasy moisturizing lotion with aloe vera extract. It is in the form of a white cream and is formulated with *Macadamia ternifolia* seed oil, cetearyl olivate, sorbitan olivate, glycerin, propylene glycol, phenoxyethanol, *Aloe barbadensis* extracts, and fragrance, among others. Packed in 250-mL bottles, subject article is massaged onto the skin after bathing to relieve dryness and maintain the skin’s natural moisture.



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 pertinent 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 3304.99.30, 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

Digitally signed

MARILOU P. MENDOZA

Chairperson

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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	2	TCC (AR) NO.
	AHTN 3305.10.90 MFN - 10% ad valorem ATIGA - Zero		22-306
		3	DATE ISSUED
			14 October 2022

4 DESCRIPTION OF GOOD

“DXN GANOSHI SHAMPOO”

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specification, and photograph of the product submitted, subject article is a hair shampoo in the form of a brown concentrated liquid. It contains water, cocamidopropyl betaine, sodium laureth sulfate, cocamide diethanolamine (DEA), lanolin, glycerin, *Ganoderma lucidum* (mushroom) extract, hydroxyethyl cellulose, panthenol, and fragrance. Available in 100-mL or 250-mL bottles and 8-mL sachets, subject article is applied to wet hair, lathered, and then rinsed off with water.



5 REASONS FOR CLASSIFICATION

Heading 33.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations for use on the hair. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, shampoos, containing soap or other organic surface-active agents, and other shampoos. All these shampoos may contain subsidiary pharmaceutical or disinfectant constituents, even if they have therapeutic or prophylactic properties.

In view thereof, subject article is classified under AHTN 2022 subheading 3305.10.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

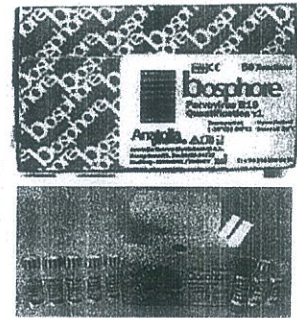
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3822.19.00 MFN - 1% ad valorem		22-355	
		3	DATE ISSUED
		14 October 2022	

4 DESCRIPTION OF GOOD

“BOSPHORE® PARVOVIRUS B19 QUANTIFICATION 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 quantitation of Parvovirus B19 DNA in human serum or plasma, encompassing all the major Parvovirus B19 genotypes. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a region within the NS gene is amplified and fluorescence detection is accomplished using FAM filter. Subject article has the following specifications:



	Reagent	Composition
Components	Real-Time PCR master mix	Taq DNA Polymerase (with hot-start property), PCR buffer, dNTP mix, primers, and probes
	Internal control	Synthetic DNA molecule
	Positive control	Parvovirus B19 DNA
	Quantitation Standards	Standards 1, 2, 3, and 4
	Distilled waters	
Compatible device	Equipment	Model
	Real-Time PCR Instrument/System	Montania® 483, 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



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TCC (AR) NO.
22-355

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

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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	22-381
	3 DATE ISSUED
	14 October 2022

4 | DESCRIPTION OF GOOD

“SABIC® LLDPE 120WJ”

Based on the technical and safety data sheets, testing report, and packaging information submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-butene, with slip and anti-block additives. It is in the form of white pellets, with a melt flow index of 1.0 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 ice and frozen food bags, liners, produce bags, bread bags, and textile and garment packaging.

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
MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 372-2022 p.19

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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>AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero</p>	<p>2 TCC (AR) NO.</p> <p>22-385</p> <p>3 DATE ISSUED</p> <p>14 October 2022</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DXN® BLACK CUMIN PLUS”</p> <p>Based on the product ingredient declaration, product information sheet, manufacturing process flowcharts, product specifications, product label, and photograph of the product submitted, subject article is a food supplement in the form of a black powder contained in a transparent capsule. It is a mixture of powdered <i>Nigella sativa</i> (seed), <i>Piper nigrum</i> (fruit), and <i>Eugenia caryophyllus</i> (bud). Packed in white plastic bottles containing 30 or 90 pieces of 350-mg capsules, subject article is recommended to be taken once daily for a wide scope of health benefits.</p> 
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, 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 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>
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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 3401.30.00 MFN - 10% ad valorem ATIGA - Zero		22-386
		3	DATE ISSUED
			14 October 2022

4 DESCRIPTION OF GOOD

“DXN ALOE. V CLEANSING GEL”

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specification, product label artwork, and photograph of the product submitted, subject article is a soap free, transparent cleansing gel for the face. It is composed of water, glycerin, cocamidopropyl betaine, sodium cocoyl alaninate, propylene glycol, acrylates/C10-30 alkyl acrylate crosspolymer, *Aloe barbadensis* extracts, and fragrance, among others. Packed in 100-mL tubes, subject article is squeezed onto the palm and mixed with a small amount of water before gently massaging onto the face and rinsing off with water.



5 REASONS FOR CLASSIFICATION

Heading 34.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part includes preparations for washing the skin, in which the active component consists wholly or partly of synthetic organic surface-active agents (which may contain soap in any proportion), provided they are in the form of liquid or cream and put up for retail sale.

In view thereof, subject article is classified under AHTN 2022 subheading 3401.30.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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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AOCG Memo No. 372-2022 p. 21


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 3401.11.50 MFN - 10% ad valorem ATIGA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">22-387</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">14 October 2022</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DXN® GANOZHI™ SOAP”</p> <p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specification, product label, and photograph of the product submitted, subject article is a brown to dark brown bar soap composed of sodium palmate, <i>Ganoderma lucidum</i> extract, glycerin, and fragrance. Packed in 80-g foil packs, subject article is to be lathered and applied to the desired body part before rinsing off with water.</p> 
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 34.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, soap. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that soap is an alkaline salt (inorganic or organic) formed from a fatty acid or a mixture of fatty acids containing at least eight carbon atoms. In practice, part of the fatty acids may be replaced by rosin acids. The heading covers only soap soluble in water, that is to say true soap. Soaps form a class of anionic surface-active agents, with an alkaline reaction, which lather abundantly in aqueous solutions.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3401.11.50, with a Most Favoured Nation (MFN) rate of duty of 10% 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>





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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 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		22-388
		3	DATE ISSUED
			14 October 2022

4	DESCRIPTION OF GOOD
	<p>“DXN® POTENZHI”</p> <p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, product label, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a food supplement in the form of a light brown powder contained in a transparent capsule. It is a mixture of tongkat ali (<i>Eurycoma longifolia</i>), celery (<i>Apium graveolens</i>), green tea (<i>Thea sinensis</i>), black pepper (<i>Piper nigrum</i>), and cogon grass (<i>Imperata cylindrica</i>), among others. Packed in white high-density polyethylene (HDPE) bottles containing 30 or 90 pieces of 370-mg capsules, subject article is recommended to be taken at one to three capsules per day after meals, for a wide scope of health benefits.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Good 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 Digitally signed <i>MariLou P. Mendoza</i> 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.
		<u>In-Quota</u>	<u>Out-Quota</u>		22-389
	AHTN	2101.12.91.100	2101.12.91.200	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		14 October 2022
ATIGA	Zero	Zero			

4 DESCRIPTION OF GOOD

**“DXN® LINGZHI® WHITE COFFEE ZHINO
(PREMIX COFFEE WITH GANODERMA EXTRACT)”**

Based on the product ingredient declaration, manufacturing process flowchart, finished goods specification, product information sheet, and photograph of the product submitted, subject article is a coffee mix preparation in the form of a brown powder with a strong espresso flavour. It is composed of instant coffee, sugar, non-dairy creamer, and ganoderma extract. Packed in bags containing 12 pieces of 28-g sachets, subject article is to be dissolved in 150-mL of hot water before consumption.



5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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
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.

