



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 *fl.*

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

DATE : 04 April 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 30 March 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-155	"CONDALAB PTC AGAR (INDUSTRIAL AGAR)"	1302.31.00	MFN – 3% Ad Valorem
21-323	"APPLICATION CONTROLLER, MODEL: DAC-1146"	8537.10.99C	MFN – 5% Ad Valorem
21-366	"OLYMPUS MOBILE WORKSTATION, MODEL NO.: WM-NP3"	9402.90.10	MFN – 3% Ad Valorem
21-369	"PISCO TUBE FITTING, Model: KL8-02"	7412.20.91	MFN – 3% Ad Valorem AKFTA – Zero* AJCEPA – Zero* PJEPA – Zero*
21-371	"PISCO TUBE FITTING, Model: PL8-02"	3917.40.00	MFN – 15% Ad Valorem AKFTA – 5% Ad Valorem AJCEPA – Zero* PJEPA – Zero*

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



BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 132-2022

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-372	"PISCO TUBE FITTING, Model: PC8-02"	7412.20.91	MFN – 3% Ad Valorem AKFTA – Zero* AJCEPA – Zero* PJEPA – Zero*
22-032	"AntioxFeed"	3824.99.99	MFN – 3% Ad Valorem ACFTA – Zero*
22-039	"CORYNA DF"	3808.92.90	MFN – 3% Ad Valorem
21-050	"GLOBATIOX 32 PREMIX SE"	3824.99.99	MFN – 3% Ad Valorem

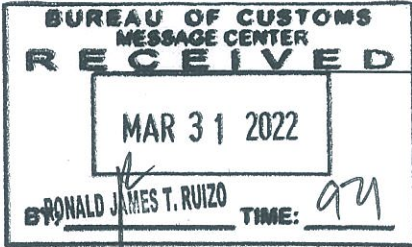
***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



TCOC Ref. No. 22-025

30 March 2022

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-29451

Dear **Commissioner Guerrero**:

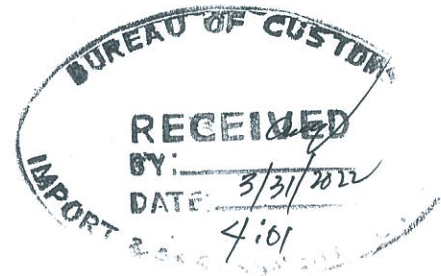
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-155, 21-323, 21-366, 21-369, 21-371, 21-372, 22-032, 22-039 and 22-050, issued by this Commission on 30 March 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

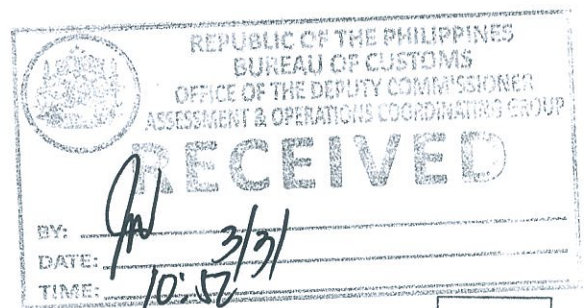
MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1302.31.00 MFN - 3% ad valorem		21-155
		3	DATE ISSUED
			30 March 2022

4	DESCRIPTION OF GOOD
	“CONDALAB PTC AGAR (INDUSTRIAL AGAR)”
	<p>Based on the product safety information sheet and product data sheet submitted, subject article is a 100% agar in the form of a fine beige powder. It is extracted from several species of red algae, mainly the <i>Gelidium</i>, <i>Gracilaria</i>, and <i>Pterocladia</i> species. Packed in 500-g plastic containers, subject article is used as a gelling agent for culture media.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 13.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers mucilages and thickeners, derived from vegetable products, which swell in cold water and dissolve in hot, forming a homogeneous, gelatinous and generally tasteless mass on cooling. They are chiefly used as alternatives to gelatin in the preparation of food, in the manufacture of textile or paper dressings, to clarify certain liquids, for bacterial culture, in pharmacy and in the manufacture of cosmetics. They may be modified by chemical treatment (for example, esterified, etherified, treated with borax, acids or alkalis). The most important is, among others, agar-agar (or agar) obtained by extraction from certain marine algae found mainly in the Indian and Pacific Oceans, and usually presented in the form of dried fibres, flakes, powder or in a gelatinous form obtained by treatment with acids. It is commercially known as “gelose” and also as Japanese vegetable gelatin (or moss) or <i>Alga spinosa</i>.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1302.31.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) 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</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>





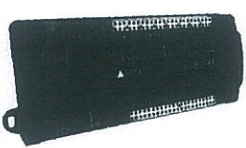
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8537.10.99C MFN - 5% ad valorem		21-323
		3	DATE ISSUED
			30 March 2022

4	DESCRIPTION OF GOOD										
	“APPLICATION CONTROLLER, MODEL: DAC-1146”										
	<p>Based on the brochure and functional block diagram submitted, subject article is a fully programmable application controller that communicates on an RS-485 Local Area Network (LAN) using the BACnet Master-Slave Token Passing (MS/TP) protocol. It is designed for building automation system (BAS) and consists of, among others, switches and jumpers for device addressing, ports for communication with other application controllers and field modules, and network accessible input and output ports for the remote accessing or control of digital and analog input or output signals. Capable of creating or modifying building automation programs in a BAS where medium input-output requirements are needed to control various equipment, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 25%;">Technology</td> <td>16-bit processor, 1 MB Flash memory and 127 kB static random-access memory (SRAM)</td> </tr> <tr> <td>I/O</td> <td>11 universal inputs; 4 analog outputs; 6 binary outputs</td> </tr> <tr> <td>Power Supply</td> <td>24 VAC, 50/60 Hz</td> </tr> <tr> <td>Product dimension (mm)</td> <td>262 x 107 x 49</td> </tr> <tr> <td>Product weight (g)</td> <td>428</td> </tr> </table> 	Technology	16-bit processor, 1 MB Flash memory and 127 kB static random-access memory (SRAM)	I/O	11 universal inputs; 4 analog outputs; 6 binary outputs	Power Supply	24 VAC, 50/60 Hz	Product dimension (mm)	262 x 107 x 49	Product weight (g)	428
Technology	16-bit processor, 1 MB Flash memory and 127 kB static random-access memory (SRAM)										
I/O	11 universal inputs; 4 analog outputs; 6 binary outputs										
Power Supply	24 VAC, 50/60 Hz										
Product dimension (mm)	262 x 107 x 49										
Product weight (g)	428										

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers, among others, "programmable controllers" which are digital apparatus using a programmable memory for the storage of instructions for implementing specific functions such as logic, sequencing, timing, counting and arithmetic, to control, through digital or analog input/output modules, various types of machines.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.99C, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five (5) 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>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>





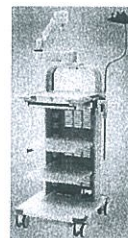
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 9402.90.10 MFN - 3% ad valorem	<table border="1"> <tr> <td style="width: 50%;">2 TCC (AR) NO.</td> <td style="width: 50%; text-align: center;">21-366</td> </tr> <tr> <td>3 DATE ISSUED</td> <td style="text-align: center;">30 March 2022</td> </tr> </table>	2 TCC (AR) NO.	21-366	3 DATE ISSUED	30 March 2022
2 TCC (AR) NO.	21-366				
3 DATE ISSUED	30 March 2022				

4	DESCRIPTION OF GOOD	<p style="text-align: center;">“OLYMPUS® MOBILE WORKSTATION, MODEL NO.: WM-NP3”</p> <p>Based on the brochure submitted, subject article is a four-wheeled trolley with a hoop, tabletop tray, and intermediate open-shelves. It is fitted with a medically approved power supply to provide power to various Olympus® medical-imaging instruments in one moveable workstation. Its standard accessories include an irrigation tube holder, sliding keyboard tray, scope pole kit, and LCD monitor arm. Designed to enhance the observation of various medical specialties or surgeries, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Dimensions (HxDxW)</td> <td>1400 mm x 675 mm x 665 mm</td> </tr> <tr> <td>Weight</td> <td>84 kg (unladen) including fitted transformer (power supply)</td> </tr> <tr> <td>Maximum load capacity</td> <td>20 kg (top tray), 31 kg per shelf, 35 kg (base panel)</td> </tr> <tr> <td>Construction</td> <td>Extruded profiled aluminium (hoop), mild steel (shelves), injection moulded ABS (top tray)</td> </tr> </table>	Dimensions (HxDxW)	1400 mm x 675 mm x 665 mm	Weight	84 kg (unladen) including fitted transformer (power supply)	Maximum load capacity	20 kg (top tray), 31 kg per shelf, 35 kg (base panel)	Construction	Extruded profiled aluminium (hoop), mild steel (shelves), injection moulded ABS (top tray)
Dimensions (HxDxW)	1400 mm x 675 mm x 665 mm									
Weight	84 kg (unladen) including fitted transformer (power supply)									
Maximum load capacity	20 kg (top tray), 31 kg per shelf, 35 kg (base panel)									
Construction	Extruded profiled aluminium (hoop), mild steel (shelves), injection moulded ABS (top tray)									



5	REASONS FOR CLASSIFICATION	<p>Heading 94.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs), among others. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, small tables, table-cupboards and the like, whether or not on wheels (trolleys), of a type specially designed for instruments or bandages, medical or surgical supplies or anaesthetic equipment; instrument sterilising trolleys; special disinfection wash-basins, self-opening sterile dressing boxes (generally on wheels) and waste bins for soiled dressings (whether or not on wheels); bottle-holders, irrigator or douche carriers and the like, whether or not on pivoting castors; special instrument or dressing cabinets and cases.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9402.90.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</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 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7412.20.91 MFN - 3% ad valorem AKFTA - Zero AJCEPA - Zero PJEPA - Zero		21-369
		3	DATE ISSUED
			30 March 2022

4	DESCRIPTION OF GOOD										
	“PISCO® TUBE FITTING, Model: KL8-02” Based on the the brochure and sample submitted, subject article is a 90°-angle elbow-type tube fitting consisting of a nickel-plated brass body, that is threaded on one end, and a locking system. The locking system has a nickel-plated brass release ring and cover, elastic sleeve and O-ring made of hydrogenated nitrile-butadiene rubber, and stainless steel lock-claws. Used for connecting fluid transmission tubes in pneumatic or hydraulic industrial machines/equipment, subject article has the following specifications:										
	<table border="1" style="margin-right: 20px;"> <tr> <td>Tube Diameter (mm)</td> <td style="text-align: center;">8</td> </tr> <tr> <td>Thread Size (mm)</td> <td style="text-align: center;">R$\frac{1}{4}$</td> </tr> <tr> <td>Fluid Medium</td> <td style="text-align: center;">Air / Water</td> </tr> <tr> <td>Maximum Operating Pressure (MPa)</td> <td style="text-align: center;">1.0</td> </tr> <tr> <td>Operating Temperature Range (°C)</td> <td style="text-align: center;">0 ~ 120</td> </tr> </table> 	Tube Diameter (mm)	8	Thread Size (mm)	R $\frac{1}{4}$	Fluid Medium	Air / Water	Maximum Operating Pressure (MPa)	1.0	Operating Temperature Range (°C)	0 ~ 120
Tube Diameter (mm)	8										
Thread Size (mm)	R $\frac{1}{4}$										
Fluid Medium	Air / Water										
Maximum Operating Pressure (MPa)	1.0										
Operating Temperature Range (°C)	0 ~ 120										

5	REASONS FOR CLASSIFICATION
	<p>Heading 74.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers copper tube or pipe fittings (for example, couplings, elbows, sleeves). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the EN to heading 73.07 applies, <i>mutatis mutandis</i>, to this heading.</p> <p>Heading 73.07 of the AHTN 2017 covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent HS EN state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading does not however cover articles used for installing pipes and tubes but which do not form an integral part of the bore (e.g., hangers, stays and similar supports which merely fix or support the tubes and pipes on walls, clamping or tightening bands or collars (hose clips) used for clamping flexible tubing or hose to rigid piping, taps, connecting pieces, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7412.20.91, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; and ASEAN-Korea Free Trade Area (AKFTA), ASEAN-Japan Comprehensive Economic Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AK”, “AJ” and “JP”, respectively.</p> <p>This ruling shall be valid for five (5) 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 <i>[Handwritten Signature]</i> MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission’s adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>







REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3917.40.00 MFN - 15% ad valorem AKFTA - 5% ad valorem AJCEPA - Zero PJEPA - Zero		21-371
		3	DATE ISSUED
			30 March 2022

4	DESCRIPTION OF GOOD										
	<p>“PISCO® TUBE FITTING, Model: PL8-02”</p> <p>Based on the the brochure and sample submitted, subject article is a 90° elbow-type tube fitting consisting of a nickel-plated brass body, that is threaded on one end, and a locking system housed in a polybutylene terephthalate (PBT) main body. The locking system is composed of a nickel-plated brass guide ring, stainless steel lock-claws, elastic sleeve and O-ring made of nitrile-butadiene rubber, and a polyoxymethylene (POM) release ring. Used for connecting fluid transmission tubes in pneumatic or hydraulic industrial machines/equipment, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Tube Diameter (mm)</td> <td style="text-align: center;">8</td> </tr> <tr> <td>Thread Size (mm)</td> <td style="text-align: center;">R¼</td> </tr> <tr> <td>Fluid Medium</td> <td style="text-align: center;">Air / Water</td> </tr> <tr> <td>Maximum Operating Pressure (MPa)</td> <td style="text-align: center;">1.0</td> </tr> <tr> <td>Operating Temperature Range (°C)</td> <td style="text-align: center;">0 ~ 60</td> </tr> </table> 	Tube Diameter (mm)	8	Thread Size (mm)	R¼	Fluid Medium	Air / Water	Maximum Operating Pressure (MPa)	1.0	Operating Temperature Range (°C)	0 ~ 60
Tube Diameter (mm)	8										
Thread Size (mm)	R¼										
Fluid Medium	Air / Water										
Maximum Operating Pressure (MPa)	1.0										
Operating Temperature Range (°C)	0 ~ 60										

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes fittings of plastics for tubes, pipes and hoses (for example, joints, elbows, flanges). Tubes, pipes and hoses and fittings therefor may be rigid or flexible and may be reinforced or otherwise combined with other materials.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3917.40.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”; and ASEAN-Japan Comprehensive Economic Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of CO Forms “AJ” and “JP”, respectively.</p> <p>This ruling shall be valid for five (5) 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</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 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7412.20.91 MFN - 3% ad valorem AKFTA - Zero AJCEPA - Zero PJEPJA - Zero		21-372
		3	DATE ISSUED
			30 March 2022

4	DESCRIPTION OF GOOD										
	"PISCO® TUBE FITTING, Model: PC8-02" Based on the the brochure and sample submitted, subject article is a straight-type tube fitting consisting of an assembly of a nickel-plated brass body that is threaded on one end and a locking system. The locking system is composed of a nickel-plated brass guide ring, stainless steel lock-claws, elastic sleeve and O-ring made of nitrile-butadiene rubber, and a polyoxymethylene (POM) release ring. Used for connecting fluid transmission tubes in pneumatic or hydraulic industrial machines/equipment, subject article has the following specifications:										
	<table border="1" style="width: 50%; margin-left: auto; margin-right: auto;"> <tr> <td>Tube Diameter (mm)</td> <td style="text-align: center;">8</td> </tr> <tr> <td>Thread Size (mm)</td> <td style="text-align: center;">R$\frac{1}{4}$</td> </tr> <tr> <td>Fluid Medium</td> <td style="text-align: center;">Air / Water</td> </tr> <tr> <td>Maximum Operating Pressure (MPa)</td> <td style="text-align: center;">1.0</td> </tr> <tr> <td>Operating Temperature Range (°C)</td> <td style="text-align: center;">0 ~ 60</td> </tr> </table>	Tube Diameter (mm)	8	Thread Size (mm)	R $\frac{1}{4}$	Fluid Medium	Air / Water	Maximum Operating Pressure (MPa)	1.0	Operating Temperature Range (°C)	0 ~ 60
Tube Diameter (mm)	8										
Thread Size (mm)	R $\frac{1}{4}$										
Fluid Medium	Air / Water										
Maximum Operating Pressure (MPa)	1.0										
Operating Temperature Range (°C)	0 ~ 60										
											

5	REASONS FOR CLASSIFICATION
	<p>Heading 74.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers copper tube or pipe fittings (for example, couplings, elbows, sleeves). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the EN to heading 73.07 applies, <i>mutatis mutandis</i>, to this heading.</p> <p>Heading 73.07 of the AHTN 2017 covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent HS EN state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading does not however cover articles used for installing pipes and tubes but which do not form an integral part of the bore (e.g., hangers, stays and similar supports which merely fix or support the tubes and pipes on walls, clamping or tightening bands or collars (hose clips) used for clamping flexible tubing or hose to rigid piping, taps, connecting pieces, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7412.20.91, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; and ASEAN-Korea Free Trade Area (AKFTA), ASEAN-Japan Comprehensive Economic Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPJA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "AK", "AJ" and "JP", respectively.</p> <p>This ruling shall be valid for five (5) 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</p> <p style="text-align: right;">  <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson </p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem ACFTA - Zero		22-032
		3	DATE ISSUED
			30 March 2022

4	DESCRIPTION OF GOOD
	“AntioxFeed™”
	<p>Based on the ingredient list, material safety data sheet, manufacturing process flowchart, and product information submitted, subject article is a feed antioxidant in the form of a yellow to dark brown powder. It consists of butylated hydroxytoluene (BHT), propylgallate, tea polyphenol (antioxidants), and silica (carrier). It removes free radicals and resolve peroxide to prevent oxidation of vitamins, carotenoids, fats, and lipids in feeds. Packed in 25-kg bags, subject article is added at a rate of 125 to 1000 grams per ton of compound, premix, or aquatic feed, to maintain freshness, palatability, and nutritional value of feeds, improve feed quality, and extend shelf-life.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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 (5) 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;"><small>Digitally signed</small></p> <p style="text-align: center;"></p> <p style="text-align: center;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.92.90 MFN - 3% ad valorem		22-039
		3	DATE ISSUED
			30 March 2022

4	DESCRIPTION OF GOOD
	“CORYNA® DF”
	<p>Based on the product information sheet, duly certified product composition, and safety data sheet submitted, subject article is an aqueous solution of carbendazim, othilinone (ISO), and xanthan gum, in the form of a white to light beige creamy liquid. Packed in 20-kg plastic pails, subject article is used as a fungicide and algicide in water-based systems and water-based paint formulations added at a dosage of 0.10 to 2% to protect dry film against the growth of fungi and algae.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 include, among others, fungicides. Fungicides are products which protect against the growth of fungi (e.g., preparations based on copper compounds) or which are designed to eradicate the fungi already present (e.g., preparations based on formaldehyde).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3808.92.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) 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><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		22-050
		3	DATE ISSUED
			30 March 2022

4	DESCRIPTION OF GOOD
	“GLOBATIOX 32 PREMIX SE”
	<p>Based on the certificate of composition, manufacturing process, and technical sheet submitted, subject article is an antioxidant for animal feeds in the form of a light to dark-brown, fine, free flowing powder. It consists of butylhydroxyanisol (BHA), butylhydroxytoluene (BHT), propyl gallate, citric acid, and carriers. Packed in 25-kg polypropylene plastic bags, subject article is used for the protection of poultry and swine feeds, feed premixes, and supplements from the harmful effects of oxidation of vitamins, fats, oils and other oxidizable nutrients.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>

