



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



mm

AOCG Memo No. 155-2022

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

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

DATE : 19 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 13 April 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-355	"ELCO BE CS"	3824.99.70	MFN – 3% Ad Valorem
22-029	"BOLT FLANGE SH (6 MM x 40 MM), PART NO.: 96001-06040-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
22-048	"ALUFORMS ALUMINUM FORMWORKS"	8480.60.00	MFN – 1% Ad Valorem ATIGA – Zero*
21-343	"ELCOVIT A 250"	2936.21.00	MFN – Zero*
22-028	"BOLT FLANGE SH (6 MM x 35 MM), PART NO.: 96001-06035-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
22-038	"AMPHONEX (AMPHOTERICIN B)"	3004.20.99	MFN – 5% Ad Valorem AIFTA – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY
hmm

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-029

13 April 2022

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-29798



Dear Commissioner Guerrero:

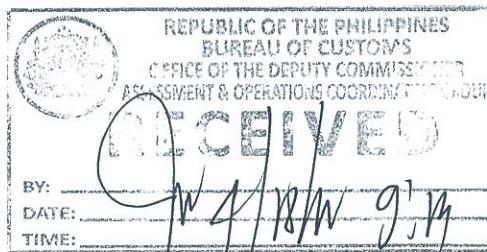
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-343, 21-355, 22-028, 22-029, 22-038 and 22-048, issued by this Commission on 13 April 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

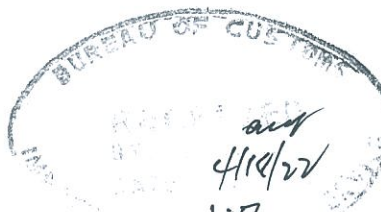
MariLou P. Mendoza
Digitally signed

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 3824.99.70		21-355
	MFN - 3% ad valorem	3	DATE ISSUED
			13 April 2022

4 DESCRIPTION OF GOOD

“ELCO BE CS”

Based on the product information, product composition, certificate of analysis, and material safety data sheet submitted, subject article is a flour improver in the form of a free-flowing white crystalline powder. It consists of ascorbic acid with citric acid as coating and is used for baking processes where a retarded effect of ascorbic acid is desired. The citric acid coating delays the release of ascorbic acid into the dough. Packed in 25-kg aluminium-lined cardboard boxes, subject article is to be added to flour at a dosage of 10 to 30 g per 100 kg of flour, or as appropriate, depending on flour quality, recipe and dough requirements, and baking processes.

5 REASONS FOR CLASSIFICATION

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.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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.

FOR THE COMMISSION
Digitally signed
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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.





MASTER COPY
hmo

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

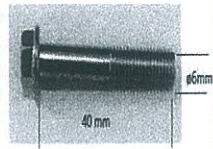
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero	<table border="1"> <tr> <td style="width: 50%;">2 TCC (AR) NO.</td> <td>22-029</td> </tr> <tr> <td>3 DATE ISSUED</td> <td>13 April 2022</td> </tr> </table>	2 TCC (AR) NO.	22-029	3 DATE ISSUED	13 April 2022
2 TCC (AR) NO.	22-029				
3 DATE ISSUED	13 April 2022				

4 | DESCRIPTION OF GOOD

"BOLT FLANGE SH (6 MM x 40 MM), PART NO.: 96001-06040-00"

Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 40 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.



5 | REASONS FOR CLASSIFICATION

Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.

Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.

In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, 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 (5) 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 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.





MASTER COPY
mm

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 8480.60.00 MFN - 1% ad valorem ATIGA - Zero		22-048
		3	DATE ISSUED
			13 April 2022

4 DESCRIPTION OF GOOD

“ALUFORMS ALUMINUM FORMWORKS”

Based on the brochure, packing list, and photograph of the product submitted, subject article is an unassembled system of moulds made of light and sturdy aluminium panel frames and with a locking mechanism. The system consists of wall panels, beam panels, deck panels, pin wedges, accessory tools, sponges, wall boards, and props, among others. Assembled on-site, the moulds are used to hold the form of poured concrete to create architectural structures. When the concrete hardens, subject article is dismantled and can be used for other projects.

5 REASONS FOR CLASSIFICATION

Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making, prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

This ruling shall be valid for five (5) 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 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.





luna

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 2936.21.00 MFN - Zero		21-343
		3	DATE ISSUED
			13 April 2022

4 DESCRIPTION OF GOOD

“ELCOVIT A 250”

Based on the product specification, product information sheet, material safety data sheet, and composition statement submitted, subject article is retinol (vitamin A)-palmitate encapsulated in a matrix of gum arabic and sucrose, coated with starch, and stabilized with antioxidants and anti-caking agent. It is in the form of a fine light-yellow free-flowing powder that is dispersible in cold water. Packed in a 25-kg cardboard box with aluminium inliner, subject article is used as an additive in the manufacture of flour as a source of vitamins.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, vitamins A and derivatives thereof used primarily as vitamins. Vitamin A acetate, palmitate and other fatty acid esters. These products are obtained from synthetic vitamin A; they are all sensitive to oxidation. The acetate is a yellow powder and the palmitate is a yellow liquid, which may crystallise in its pure state. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adding anti-caking agents (e.g., carbohydrates), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.21.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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.



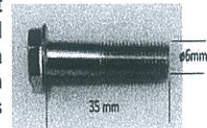


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 7318.15.10 MFN - 10% ad valorem ATIGA - Zero	<table border="1"> <tr> <td style="width: 50%;">2 TCC (AR) NO.</td> <td>22-028</td> </tr> <tr> <td>3 DATE ISSUED</td> <td>13 April 2022</td> </tr> </table>	2 TCC (AR) NO.	22-028	3 DATE ISSUED	13 April 2022
2 TCC (AR) NO.	22-028				
3 DATE ISSUED	13 April 2022				

4 DESCRIPTION OF GOOD	
"BOLT FLANGE SH (6 MM x 35 MM), PART NO.: 96001-06035-00"	
<p>Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 35 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>	



5 REASONS FOR CLASSIFICATION	
<p>Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.</p> <p>Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, 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 (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 Digitally signed <i>MariLou P. Mendoza</i> 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>	





MASTER COPY

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.
<p style="text-align: center;">AHTN 3004.20.99 MFN - 5% ad valorem AIFTA - Zero</p>		22-038	
		3	DATE ISSUED
		13 April 2022	

4	DESCRIPTION OF GOOD
"AMPHONEX (AMPHOTERICIN B)"	
<p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product insert, and photograph of the packaging submitted, subject article is in the form of a yellow lyophilized powder composed of 50 mg Amphotericin B (active ingredient) and excipients. It is indicated for the treatment of visceral leishmaniasis and systemic mycotic infections such as disseminated candidiasis, mucormycosis, and histoplasmosis, among others. Available in a carton box containing one 20-mL glass vial and a 5µm syringe filter, subject article is to be administered by intravenous infusion, after reconstitution in 12 mL of sterile water and further dilution in 5% dextrose solution to produce a 0.2-2 mg/mL Amphotericin B solution.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules, capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.20.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and an ASEAN India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".</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;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: center;">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>	

