



BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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 : 13 January 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 07 January 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-316	"STRESSTABS MULTIVITAMINS + IRON (30s)"	3004.50.21	MFN – 5% Ad Valorem
21-338	"TIGERZYM 01 ST"	3507.90.00	MFN – 3% Ad Valorem
21-315	"STRESSTABS MULTIVITAMINS + IRON (BULK)"	3004.50.21	MFN – 5% Ad Valorem
21-335	"PISCO POLYURETHANE TUBE – UB SERIES"	3917.32.95	MFN – 15% Ad Valorem AKFTA – 5% Ad Valorem PJEPA - *Zero AJCEPA - *Zero
21-353	"PHOSNITROCULUM"	3002.90.00	MFN – 3% Ad Valorem AIFTA - *Zero

***Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

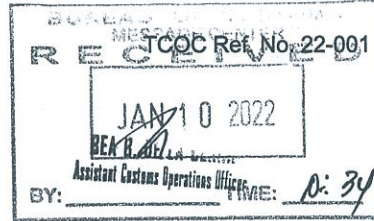
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

07 January 2022



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-27434

Dear **Commissioner Guerrero**:

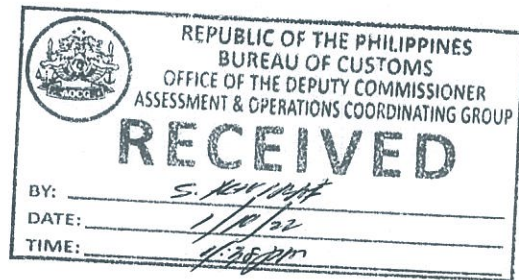
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-315, 21-316, 21-335, 21-338 and 21-353 issued by this Commission on 07 January 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



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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph





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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 3004.50.21		21-316
	MFN - 5% ad valorem	3	DATE ISSUED
			07 January 2022

4	DESCRIPTION OF GOOD
	<p align="center">“STRESSTABS® MULTIVITAMINS + IRON (30s)”</p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), certificate of analysis, manufacturing process, technical specifications, photographs of actual product, and sample submitted, subject article is an anti-stress multivitamin formula for adults in the form of an oval-shaped, orange-red, film-coated tablet. It contains vitamins B₁, B₂, B₃, B₆, B₁₂, C, and E, biotin, folic acid, pantothenic acid, and iron. Packed in high-density polyethylene (HDPE) bottles containing 30 tablets, subject article is indicated for the treatment and prevention of vitamin and iron deficiencies caused by stress in adults.</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 (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), 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. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.50.21, 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 align="center">FOR THE COMMISSION</p> <p align="center">Digitally signed <i>MariLou P. Mendoza</i></p> <p 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>






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 3507.90.00 MFN - 3% ad valorem		21-338
		3	DATE ISSUED
			07 January 2022

4	DESCRIPTION OF GOOD
	"TIGERZYM 01 ST"
	<p>Based on the product specifications, product information, certificate of analysis, and material safety data sheet submitted, subject article is a prepared baking enzyme in the form of a white to light-beige powder. It consists of lipase (enzyme concentrate) derived from <i>Aspergillus</i> fungi strain, wheat flour, and tricalcium phosphate. It is used in the treatment of flour for baked goods, pasta, and noodles. Packed in a 25-kg polyethylene bag inside a cardboard box, subject article is to be added to (i) baking flour at a dosage of 1 to 5 g per 100 kg of baking flour, for finer pore structure and increased volume yield and to (ii) flour for pasta and noodles at a dosage of 5 to 30 g per 100 kg of flour, for improved firmness and overcooking tolerance.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 35.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to according to, among others, their biological activity as amylases, lipases, proteases, etc. This heading includes, among others, prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3507.90.00, 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: center;">FOR THE COMMISSION <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 3004.50.21 MFN - 5% ad valorem		21-315
		3	DATE ISSUED
			07 January 2022

4	DESCRIPTION OF GOOD
	<p align="center">“STRESSTABS® MULTIVITAMINS + IRON (BULK)”</p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), certificate of analysis, manufacturing process, technical specifications, photographs of actual product, and sample submitted, subject article is an anti-stress multivitamin formula for adults in the form of an oval-shaped, orange-red, film-coated tablet. It contains vitamins B₁, B₂, B₃, B₆, B₁₂, C, and E, biotin, folic acid, pantothenic acid, and iron. One tablet of subject article is to be taken daily, or as prescribed by the physician, for the treatment and prevention of vitamin and iron deficiencies during periods of stress. To be imported in bulk, subject article is to be further packed for retail sale in easy-tear foil packs.</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 (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), 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. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.50.21, 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 align="center">FOR THE COMMISSION</p> <p align="center"><small>Digitally signed</small></p> <p align="center"><i>MariLou P. Mendoza</i></p> <p 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>



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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 AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3917.32.95	21-335	
	MFN - 15% ad valorem	3	DATE ISSUED
	AKFTA - 5% ad valorem	07 January 2022	
	PJEP A - Zero		
	AJCEPA - Zero		

4 DESCRIPTION OF GOOD

“PISCO POLYURETHANE TUBE - UB SERIES”

Based on the product catalogue and product specification sheet submitted, subject article is a straight polyurethane tube with a minimum burst pressure of 0.7 MPa. It is used for general pneumatic piping and is suitable for compact piping requiring a small bending radius. Subject article is available in 20-m, 50-m, and 100-m lengths, in different colors (black, red, orange, green, and yellow, among others), and with the following inside diameter (I.D.) and outside diameter (O.D.):



CODE	0320	0425	0640	0850	1065	1280	1611
O.D. (mm)	3	4	6	8	10	12	16
I.D. (mm)	2	2.5	4	5	6.5	8	11

CODE	1/8	5/32	3/16	1/4	5/16	3/8	1/2	5/8
O.D. (in)	1/8	5/32	3/16	1/4	5/16	3/8	1/2	5/8
I.D. (in)	0.08	0.10	0.12	0.16	0.20	0.24	0.33	0.43

5 REASONS FOR CLASSIFICATION

Note 8 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay flat tubing. However, except for the last mentioned, those having an internal cross section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.



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2	TCC (AR) NO.
	21-335

Heading 39.17 of the 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 tubes, pipes and hoses and fittings therefor may be rigid or flexible and may be reinforced or otherwise combined with other materials.

In view thereof, subject article is classified under AHTN 2017 subheading 3917.32.95, 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 Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of CO Forms "JP" and "AJ", respectively.

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
 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



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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 3002.90.00 MFN - 3% ad valorem AIFTA - Zero		21-353
		3	DATE ISSUED
			07 January 2022

4	DESCRIPTION OF GOOD
	“PHOSNITROCULUM™”
	<p>Based on the manufacturing process flowchart, duly certified product composition, safety data sheet, product label, statement of compliance, and photographs of packaging and actual product submitted, subject article is a soil enricher consisting of microbial culture (<i>Azotobacter spp.</i> and <i>Bacillus spp.</i>) in mineral carrier material (lignite) and moisture (water). It is in the form of a black free-flowing powder and is used to mobilize micronutrients in the soil and reduce incidence of soil-borne diseases. Packed in 1-kg and 5-kg paper or high-density polyethylene (HDPE) bags, subject article is to be added to stabilized organic matter at a rate of one kilogram per metric ton of organic waste.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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: right;">FOR THE COMMISSION <small>Digitally signed</small> <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>

