



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




AOCG MEMO NO. 166 - 2023

MASTER COPY
mm

MEMORANDUM

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

FROM : 
ATTY. VENER S. BAQUIRAN
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 19 May 2023

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 15 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-533	"K-SUPPLY OS ELITE FOUNT (CODE: KT26-31EZ-ECDS)"	3402.50.11	MFN – 10% ad valorem ATIGA – Zero*
23-154	"SLEEVE JOINT (GIBAULT-JOINT)"	3917.40.00	MFN – 15% ad valorem PJEPA – Zero* AJCEPA – Zero*
23-156	"FLEXIBLE JOINT (EP-JOINT)"	4016.99.99	MFN – 5% ad valorem PJEPA – Zero* AJCEPA – Zero*
23-186	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKDFLTP"	8529.90.91	MFN – Zero ATIGA – Zero*
23-199	"ULTRASOUND PROBE, MODEL NO.: 10T-D"	9018.12.00	MFN – Zero ACFTA – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 166-2023 p.2

MASTER COPY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-251	"LEE KUM KEE FINE CHILI SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero*
23-282	"LEE KUM KEE SEASONED SOY SAUCE FOR DUMPLING"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero*

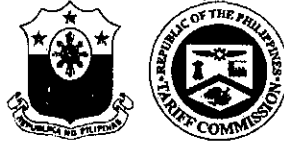
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 166-2023 p-3

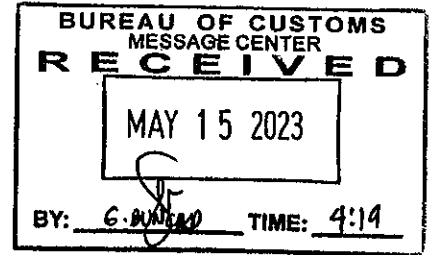


MASTER COPY *hms*

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-037

15 May 2023



COMMISSIONER BIENVENIDO Y. RUBIO
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

Dear **Commissioner Rubio**:

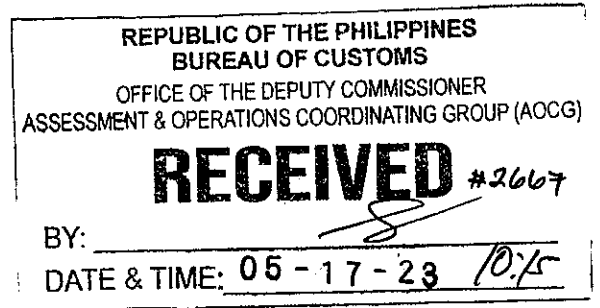
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-533, 23-154, 23-156, 23-186, 23-199, 23-251, and 23-282, issued by this Commission on 15 May 2023. 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

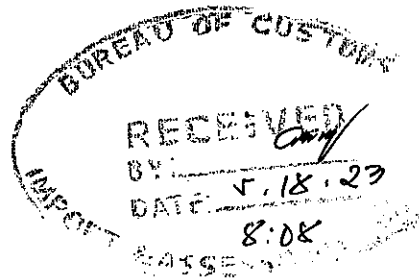
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

*5/18
11:00*



15 MAY 2023



AOCG Memo No. 166-2023 P-4



MASTER COPY
hmb

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3402.50.11 MFN - 10% ad valorem ATIGA - Zero		22-533
		3	DATE ISSUED
			15 May 2023

4 DESCRIPTION OF GOOD

"K-SUPPLY OS ELITE FOUNT (CODE: KT26-31EZ-ECDS)"

Based on the product specifications, statement of composition, safety data sheet, and photograph of the packaging submitted, subject article is a surface-active preparation in the form of a pink liquid. It is composed of anionic surfactants with water, inorganic salts, and solvent, among others. It is used in the lithographic printing industry to prevent ink from sticking to the non-image areas of printing plates and scumming on the printing plate. Packed in 5-L pails and 25-L jerrycans, subject article is to be diluted with water to a concentration of 2-3%, depending on the size of the water tank of the offset printing machine, and can also be mixed with 7-10% isopropyl alcohol.



5 REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations including surface-active preparations. These include other mixtures based on organic surface-active agent (e.g., surface-active preparations containing a proportion of soap, such as alkylbenzenesulphonate with sodium stearate).

In view thereof, subject article is classified under AHTN 2022 subheading 3402.50.11, 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

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

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3917.40.00 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		23-154
		3	DATE ISSUED
			15 May 2023

4	DESCRIPTION OF GOOD
	"SLEEVE JOINT (GIBALT-JOINT)"
	<p>Based on the product specifications, technical drawings, video presentation, and photograph of the product submitted, subject article is a pipe fitting consisting of a poly(vinyl) chloride (PVC) sleeve (190-mm external diameter) with metal flanges on both ends, stainless steel bolts, nuts, washers, and rubber packing. Subject article is used to connect the pipes in the chlorination pipeline of a coal-fired power plant and to prevent the rotation of said pipes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 39.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 also 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 2022 subheading 3917.40.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.</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>



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

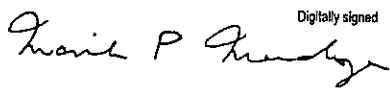
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4016.99.99 MFN - 5% ad valorem PJEPA - Zero AJCEPA - Zero		23-156
		3	DATE ISSUED
			15 May 2023

4	DESCRIPTION OF GOOD
	<p>“FLEXIBLE JOINT (EP-JOINT)”</p> <p>Based on the product specifications, technical drawings, video presentation, and photograph of the product submitted, subject article is a flexible joint made primarily of ethylene-propylene-non-conjugated diene (EPDM) rubber, with polytetrafluoroethylene (PTFE) lining and reinforced with fiber and wire. It is fitted with metal flanges on both ends and comes with control bolts, nuts, and washers. Subject article is used in the chlorination pipeline of a coal-fired power plant to facilitate needed adjustments underwater.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 40.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4016.99.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91 MFN - Zero ATIGA - Zero		23-186
		3	DATE ISSUED
			15 May 2023

4 DESCRIPTION OF GOOD

“SHARP 42” LCD ASSEMBLY, PART CODE: A3KUKDFLTP”

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description
1	Open Cell Panel	LCD screen display
1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel
1	Diffusion Plate	Diffuses LED bar (backlight)
1	Reflector Sheet	Reflects LED bar (backlight) for better illumination
3	LED Bar	Backlight for LCD panel
1	KS Cab A (Front Cabinet)	Hold/house the components/parts of the television set
1	KS P Frame (Panel Frame)	
1	Backlight Chassis	
1	Cab B (Back Cabinet)	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws, and other parts will be assembled locally to make a complete LED TV set.

5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes, among others, cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero 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

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

ADVANCE RULING ON TARIFF CLASSIFICATION

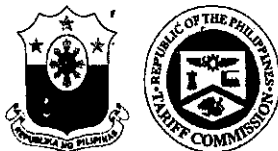
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.12.00 MFN - Zero ACFTA - Zero		23-199
		3	DATE ISSUED
			15 May 2023

4	DESCRIPTION OF GOOD																
	"ULTRASOUND PROBE, MODEL NO.: 10T-D"																
	<p>Based on the brochure, specifications, and other technical information submitted, subject article is a specialized probe used in transesophageal echocardiogram (TEE). When connected to a compatible machine, it allows the invasive internal imaging of the heart using ultrasound by inserting the probe through the mouth down to the esophagus. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td rowspan="2" style="width: 15%;">Endoscope</td> <td style="width: 25%;">External Diameter</td> <td style="width: 15%;">5.2 mm</td> <td style="width: 15%;">Scan angle</td> <td style="width: 30%;">180°</td> </tr> <tr> <td>Length</td> <td>80 cm</td> <td>Transducer</td> <td>6.0 MHz</td> </tr> <tr> <td rowspan="2">Deflection angles</td> <td>Up</td> <td>> 120°</td> <td rowspan="2">Total Weight</td> <td rowspan="2">1.1 Kg</td> </tr> <tr> <td>Down</td> <td>> 90°</td> </tr> </table>	Endoscope	External Diameter	5.2 mm	Scan angle	180°	Length	80 cm	Transducer	6.0 MHz	Deflection angles	Up	> 120°	Total Weight	1.1 Kg	Down	> 90°
Endoscope	External Diameter		5.2 mm	Scan angle	180°												
	Length	80 cm	Transducer	6.0 MHz													
Deflection angles	Up	> 120°	Total Weight	1.1 Kg													
	Down	> 90°															

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Subheading Explanatory Notes to subheading 9018.12 state that this subheading covers electro-diagnostic ultrasonic scanning apparatus. This apparatus operates by sending high-frequency sound waves into the human body through a transducer. The transducer is placed in contact with the body, and alternately emits short pulses of ultrasound and "listens" for their echoes. The echoes result from the sound waves being reflected by the organs within the body, and their characteristics are interpreted to yield information about the location, size, shape and texture of the tissues. Interpretation is generally carried out by an automatic data processing machine, with the output being presented as a video image of the tissues. This method of body scanning is used for examining the fetuses of pregnant women. It is also well suited for the examination of the breasts, heart, liver and gall-bladder.</p> <p>Further, subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.12.00, with a Most Favoured Nation (MFN) rate of duty of zero 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 style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> <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 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero		23-251
		3	DATE ISSUED
			15 May 2023

4	DESCRIPTION OF GOOD
	“LEE KUM KEE FINE CHILI SAUCE”
	<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is an orange-red viscous sauce with hot and sour notes. It is made from salted chili peppers, water, sugar, salt, salted plums, modified corn starch, sweet potato powder, flavour enhancer, rice vinegar, acidity regulator, and dehydrated garlic. Packed in 226-g glass bottles, subject article is used as a dipping sauce or as a stir-fry sauce for noodles, chicken, and tofu.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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 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 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero		23-282
		3	DATE ISSUED
			15 May 2023

4	DESCRIPTION OF GOOD
	“LEE KUM KEE SEASONED SOY SAUCE FOR DUMPLING”
	<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a savory sauce in the form of a light-brown free-flowing liquid. It is made from soy sauce, rice vinegar, water, sugar, soybean oil, colour, flavour enhancers, dehydrated garlic, sesame oil, salt, dried chili peppers, natural flavour, and stabilizer. Packed in 207-mL glass bottles, subject article is used as a dipping sauce for dumplings and dimsum, and as dressing for noodles.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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 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>

