BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 261-2022

MEMORANDUM

MASTER COPY

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 : 12 August 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 05 August 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-150	"BOSPHORE® COVID-19 SAMPLING AND VIRAL RNA EXTRACTION KIT"	3822.19.00	MFN – 1% Ad Valorem
22-154	"BOSPHORE® NEONATAL MENINGITIS PANEL KIT V2"	3822.19.00	MFN – 1% Ad Valorem
22-169	"MAGREV®24 NUCLEIC ACID EXTRACTION VERSATILE KIT"	3822.19.00	MFN – 1% Ad Valorem
22-173	"BOSPHORE® RESPIRATORY PATHOGENS PANEL KIT V5"	3822.19.00	MFN – 1% Ad Valorem
22-174	"BOSPHORE® ATYPICAL CAP PANEL KIT"	3822.19.00	MFN – 1% Ad Valorem
22-175	"BOSPHORE® HPV DETECTION KIT V1"	3822.19.00	MFN – 1% Ad Valorem
Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 261-2022 p.2

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MESSAGE CENTER
RECEIVED
AUG 08 2022
BY: MERRY ROSE C. MALAT TIME: 1113

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-054

05 August 2022

ACTING COMMISSIONER YOGI FILEMON I. RUIZ
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

BOC-09-32627

Dear **Acting Commissioner Ruiz**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance 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. 22-150, 22-154, 22-169, 22-173, 22-174, and 22-175, issued by this Commission on 05 August 2022. These Advance Ruling have also been posted on the Commission's website *www.tariffcommission.gov.ph*.

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP
RECEIVED
BY:
DATE: 8/8/22
TIME: 4:57

Thank you.

Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS
RECEIVED
BY:
Date: 8/8
Time: 3:45

BUREAU OF CUSTOMS
RECEIVED
BY:
DATE 10 AUG 2022
PORT ASSESSMENT SERVICE

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
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AOCG Memo No. 201-2022 p.3

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

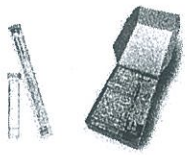
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 **MFN - 1% ad valorem**		**22-150**
		3	**DATE ISSUED**
			05 August 2022

4 DESCRIPTION OF GOOD

"BOSPHORE® COVID-19 SAMPLING AND VIRAL RNA EXTRACTION KIT"

Based on the user manual and photographs of the actual product submitted, subject article is an extraction kit for use in *in vitro* diagnostic purposes developed for sample collection and storage and RNA extraction from throat and/or nasal dry swabs. The kit is packed in a box containing 150 pieces each of 10-mL sterile bottles, sterile sampling swabs, and 2-ml EX-Tract Dry Swab RNA solution. The samples are to be tested using Real-Time Polymerase Chain Reaction (PCR) technique.



5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that prepared laboratory reagents include not only diagnostic reagents, but also other analytical reagents used for purposes other than detection or diagnosis. Prepared diagnostic and laboratory reagents may be used in medical, veterinary, scientific or industrial laboratories, in hospitals, in industry, in the field or, in some cases, in the home.

Furthermore, reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

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

AOCG Memo No. 261 - 2022 p. 4

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2	TCC (AR) NO.
	22-150

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

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.*

AOCG Memo No. 261- 2022 p. 5

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

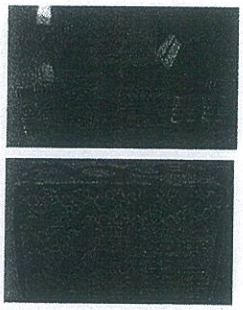
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-154
		3	DATE ISSUED
			05 August 2022

4 DESCRIPTION OF GOOD

"BOSPHORE® NEONATAL MENINGITIS PANEL KIT V2"



Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an *in vitro* diagnostic kit used for the detection and characterization of *Escherichia coli*, *Streptococcus agalactiae* (Group B), *Listeria monocytogenes,* and *Streptococcus pneumoniae* in human biological samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a DNA region is amplified and fluorescence detection is accomplished by using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:

Components	**Reagent**	**Composition**
	Real-Time PCR master mixes 1 and 2	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes
	Internal control	Synthetic DNA molecule
	Positive controls 1 and 2	*Escherichia coli*, *Streptococcus agalactiae* (Group B), *Listeria monocytogenes*, and *Streptococcus pneumoniae* DNA
	Distilled water	
Compatible device	**Equipment**	**Model**
	Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
Packaging	**Container**	**Pack size**
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box

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AOCG Memo No. 261-2022 p. 6

TCC (AR) NO.
22-154

5	REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Note: *In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

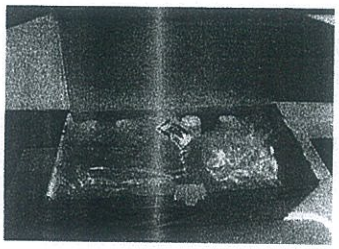
1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-169
		3	DATE ISSUED
			05 August 2022

4 DESCRIPTION OF GOOD

"MAGREV®24 NUCLEIC ACID EXTRACTION VERSATILE KIT"

Based on the user manual, product labels, and photographs of actual product submitted, subject article is a nucleic acid extraction kit for use in *in vitro* diagnostic purposes. It is designed for the manual extraction of nucleic acids from human biological samples, such as blood, serum, and plasma, using a nucleic acid extraction system. It is compatible with Bosphore® Real-Time Polymerase Chain Reaction (PCR) kits which require isolated DNA or RNA as test sample. Packed in a paper box containing plastic bottles and Eppendorf tubes, subject article is composed of the following laboratory reagents and apparatuses:

Content	Quantity (96 extractions)
LB tubes	100 pieces
Elution tubes	300 pieces
Buffer 1A	50 ml
Buffer 1B	750 µl x 2
Buffer 2	100 ml
Buffer 3	75 ml x 2
Buffer 4	100 ml
Buffer 5	10 ml
Proteinase K (lyophilized)	11 mg x 4
PK storage buffer	1.25 m x 4



5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that prepared laboratory reagents include not only diagnostic reagents, but also other analytical reagents used for purposes other than detection or diagnosis. Prepared diagnostic and laboratory reagents may be used in medical, veterinary, scientific or industrial laboratories, in hospitals, in industry, in the field or, in some cases, in the home.

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TCC (AR) NO.
22-169

Furthermore, reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

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FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-173
		3	DATE ISSUED
			05 August 2022

4 DESCRIPTION OF GOOD

"BOSPHORE® RESPIRATORY PATHOGENS PANEL KIT V5"

Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an *in vitro* diagnostic kit used for the detection and characterization of Influenza B, *Mycoplasma pneumoniae*, *Klebsiella pneumoniae*, Parainfluenza 1 to 4, Metapneumovirus, Enterovirus, Influenza A, RSV A/B, and Bocavirus, among others, in human respiratory samples. Based on the Real-Time polymerase chain reaction (PCR) technique, the DNA of the respiratory pathogens are amplified, and fluorescence detection is accomplished using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:

Components	**Reagent**	**Composition**
	Real-Time PCR master mixes 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and dual-labeled probes
	Internal control	Synthetic DNA molecule
	Positive controls 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11	Synthetic DNA of Influenza B, *Mycoplasma pneumoniae*, *Klebsiella pneumoniae*, Parainfluenza 1 to 4, Metapneumovirus, Enterovirus, Influenza A, RSV A/B, and Bocavirus, among others
	Distilled water	
Compatible device	**Equipment**	**Model**
	Real-Time PCR Instrument/ System	Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
Packaging	**Container**	**Pack size**
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box

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TCC (AR) NO.
22-173

5	REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

Marilou P. Mendoza

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.*

AOCG Memo No. 261 - 2022 p.11

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

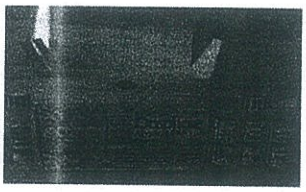
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 **MFN - 1% ad valorem**		**22-174**
		3	**DATE ISSUED**
			05 August 2022

4 DESCRIPTION OF GOOD

"BOSPHORE® ATYPICAL CAP PANEL KIT"



Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an *in vitro* diagnostic kit used for the detection of *Chlamydophila pneumoniae*, *Mycoplasma pneumoniae*, and *Legionella pneumophila/longbeachae* DNA in human biological samples such as throat swab, nasopharyngeal swab, nasopharyngeal aspirate, tracheal aspirate, bronchoalveolar lavage, sputum, biopsy (tissue) samples, and culture. Based on the Real-Time polymerase chain reaction (PCR) technique, fluorescence detection is accomplished using FAM, HEX, Texas RED and Cy5 filters. Subject article has the following specifications:

Components	**Reagent**	**Composition**
	Real-Time PCR master mix	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes
	Internal control	Synthetic DNA molecule
	Positive control	DNA of *Chlamydophila pneumoniae*, *Mycoplasma pneumoniae*, and *Legionella pneumophila*
	Distilled water	
Compatible device	**Equipment**	**Model**
	Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
Packaging	**Container**	**Pack size**
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box

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AOCG Memo No. 261-2022 p.12

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TCC (AR) NO.
22-174

5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

Marilou P. Mendoza

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.*

AOCG Memo No. 261-2022 p. 13

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

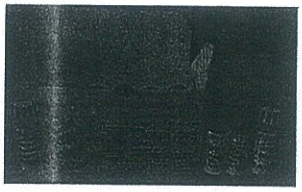
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			22-175
	AHTN 3822.19.00 MFN - 1% ad valorem	3	DATE ISSUED
			05 August 2022

4 DESCRIPTION OF GOOD

"BOSPHORE® HPV DETECTION KIT V1"



Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an *in vitro* diagnostic kit used for the detection of Human Papilloma Virus (HPV) in human biological samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, fluorescence detection is accomplished using the FAM filter, and amplification data of HPV is detected qualitatively with SYBR green filter. Subject article has the following specifications:

Components	**Reagent**	**Composition**
	Real-Time PCR master mix	HotStarTaq DNA Polymerase, SYBR Green PCR Buffer, SYBR Green Fluorescent dye, dNTPs, and primers
	Positive control	HPV DNA
	Distilled water	
Compatible device	**Equipment**	**Model**
	Real-Time PCR Instrument/ System	Montania® 483, Montania® 484 or Montania® 4896; iCycler, iQ5, CFX-BioRad, etc.
Packaging	**Container**	**Pack size**
	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box

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5 REASONS FOR CLASSIFICATION

Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

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.*