



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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ACCOUNTABILITY

AOCG Memo No. 287-2022

MEMORANDUM

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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 : 31 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 22 August 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-166	"UNIO®96 NUCLEIC ACID EXTRACTION VERSATILE KIT"	3822.19.00	MFN – 1% Ad Valorem
22-170	"BOSPHORE® STD EX-TRACT KIT"	3822.19.00	MFN – 1% Ad Valorem
22-171	"BOSPHORE® HCV QUANTIFICATION KIT"	3822.19.00	MFN – 1% Ad Valorem
22-176	"BOSPHORE® C. TRACHOMATIS DETECTION KIT V1"	3822.19.00	MFN – 1% Ad Valorem
22-177	"BOSPHORE® HPV DETECTION KIT V4"	3822.19.00	MFN – 1% Ad Valorem
22-179	"BOSPHORE® MTBC DETECTION KIT V2"	3822.19.00	MFN – 1% Ad Valorem
22-180	"BOSPHORE® MUMPS DETECTION KIT V1"	3822.19.00	MFN – 1% Ad Valorem

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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AOCG Memo No. 287-2022 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-181	"BOSPHORE® NOVEL CORONAVIRUS (2019-NCOV) DETECTION KIT V7"	3822.19.00	MFN – 1% Ad Valorem
22-184	"BOSPHORE® DENGUE-CHIKUNGUNYA DETECTION KIT"	3822.12.00	MFN – 1% Ad Valorem
22-194	"SPACER"	3926.90.99	MFN – 15% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-200	"CHIPS AHOY! (CHOCOLATE CHIP COOKIES)"	1905.31.20	MFN – 15% Ad Valorem ATIGA– Zero*
22-201	"LUCENE™ HP1018BM"	3901.40.00	MFN – 3% Ad Valorem AKFTA– 3% Ad Valorem
22-205	"INSUCOAT WB"	3210.00.99	MFN – 7% Ad Valorem
22-214	"TANG APPLE ICED TEA"	2101.20.90	MFN – 10% Ad Valorem ATIGA– Zero*
22-216	"TANG LEMON ICED TEA"	2101.20.90	MFN – 10% Ad Valorem ATIGA– Zero*
22-217	"EDEN SLICES"	0406.30.00	MFN – 7% Ad Valorem ATIGA– Zero*
22-218	"CALUMET DOUBLE-ACTING BAKING POWDER"	2102.30.00	MFN – 7% Ad Valorem ATIGA– Zero*
Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

ROCG Memo No. 287-2022 p.3



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-057

22 August 2022



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



Dear Acting Commissioner Ruiz:

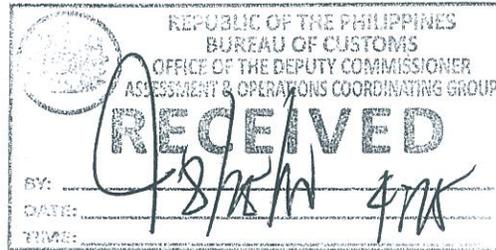
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seventeen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-166, 22-170, 22-171, 22-176, 22-177, 22-179, 22-180, 22-181, 22-184, 22-194, 22-200, 22-201, 22-205, 22-214, 22-216, 22-217 and 22-218, issued by this Commission on 22 August 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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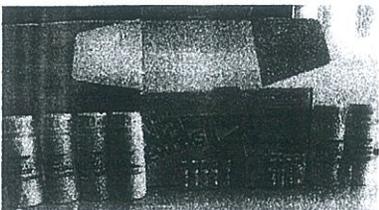
REPUBLIC OF THE PHILIPPINES

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		22-166
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD																						
	“UNIO®96 NUCLEIC ACID EXTRACTION VERSATILE KIT”																						
	<p>Based on the user manual, product label, and photograph of actual product submitted, subject article is a nucleic acid extraction kit used for <i>in vitro</i> diagnostic purposes. It is designed and developed for automated extraction of DNA/RNA from different sources, including body fluids originating from different biological sample materials (such as serum, blood, plasma, nasopharyngeal swabs, and oropharyngeal swabs), by using the Unio96 Extraction & PCR Setup System (Anatolia Geneworks). Packed in a paper box containing 48-well PCR plates, elution plates, screw cap tubes, and magnetic beads, subject article is composed of the following DNA/RNA extraction components:</p>																						
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 60%;">Content</th> <th style="width: 40%;">Quantity (96 extractions)</th> </tr> </thead> <tbody> <tr><td>Buffer 1</td><td>50 ml</td></tr> <tr><td>Buffer 2</td><td>50 ml</td></tr> <tr><td>Buffer 3</td><td>80 ml</td></tr> <tr><td>Buffer 4</td><td>80 ml</td></tr> <tr><td>Buffer 5</td><td>90 ml</td></tr> <tr><td>Buffer LTX</td><td>50 ml</td></tr> <tr><td>Proteinase K (lyophilized)</td><td>13 mg x 2</td></tr> <tr><td>PK storage buffer</td><td>1.5 ml x 2</td></tr> <tr><td>Carrier RNA (lyophilized)</td><td>1 mg x 1</td></tr> <tr><td>DNase/RNase free distilled water</td><td>1.5 ml x 1</td></tr> </tbody> </table>	Content	Quantity (96 extractions)	Buffer 1	50 ml	Buffer 2	50 ml	Buffer 3	80 ml	Buffer 4	80 ml	Buffer 5	90 ml	Buffer LTX	50 ml	Proteinase K (lyophilized)	13 mg x 2	PK storage buffer	1.5 ml x 2	Carrier RNA (lyophilized)	1 mg x 1	DNase/RNase free distilled water	1.5 ml x 1
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DNase/RNase free distilled water	1.5 ml x 1																						
																							



2	TCC (AR) NO.
	22-166

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.

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).

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

MariLou P. Mendoza
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.



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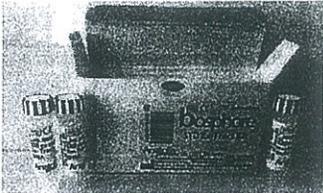
REPUBLIC OF THE PHILIPPINES

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		22-170
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD						
	“BOSPHERE® STD EX-TRACT KIT”						
	<p>Based on the user manual, product labels, and photographs of actual product submitted, subject article is a rapid sample preparation kit used for <i>in vitro</i> diagnostic purposes. It is designed to make genital swabs and urine specimens ready for use with the Bosphore® Sexually Transmitted Diseases panel and the Bosphore® Human Papilloma Virus (HPV) panel Real-Time Polymerase Chain Reaction (PCR) kits. Extraction of DNA is achieved by incubating the sample in EX-Tract DNA solution. Subject article is packed in a paper box containing the following laboratory reagents:</p>						
	<table border="1" style="width: 50%; margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Reagent</th> <th style="text-align: center;">Quantity (25 extractions)</th> </tr> </thead> <tbody> <tr> <td>EX-Tract DNA buffer</td> <td style="text-align: center;">2750 µL</td> </tr> <tr> <td>Neutralization buffer</td> <td style="text-align: center;">688 µL</td> </tr> </tbody> </table>	Reagent	Quantity (25 extractions)	EX-Tract DNA buffer	2750 µL	Neutralization buffer	688 µL
Reagent	Quantity (25 extractions)						
EX-Tract DNA buffer	2750 µL						
Neutralization buffer	688 µL						
							
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.

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.



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TCC (AR) NO.
22-170

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

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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		22-171
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD	
	“BOSPHORE® HCV QUANTIFICATION KIT”	
	<p>Based on the user manual, safety data sheet, production workflow chart, product brochure, product labels, and photographs of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection and quantitation of all genotypes of Hepatitis C Virus (HCV) RNA in human serum and plasma. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a region within the 5'UTR is amplified, and fluorescence detection of the virus is accomplished using FAM filter. Subject article has the following specifications:</p>	
		
	Reagent	Composition
Components	Real-Time PCR master mix	RT-qPCR reagents, Taq DNA Polymerase, Reverse Transcriptase Mix, RT-PCR buffer, dNTPs, primers, and probes
	Internal control	Synthetic DNA molecule
	Positive control	HCV RNA
	Quantitation serum standards	
	Distilled water	
	Equipment	Model
Compatible device	Real-Time PCR Instrument/System	Montania® 483, Montania® 484 or 4896; iCycler, iQ5, CFX96-BioRad, etc.
	Container	Pack size
Packaging	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box



TCC (AR) NO.

22-171

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.

AOCG Memo No. 287-2022 p.10



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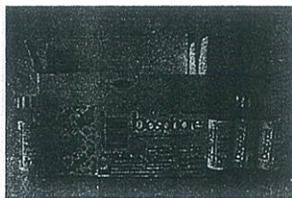
REPUBLIC OF THE PHILIPPINES

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		22-176
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD											
	“BOSPHORE® C. TRACHOMATIS DETECTION KIT V1”											
	<p>Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection of <i>Chlamydia trachomatis</i> DNA in human biological samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a region of <i>C. trachomatis</i> ompA gene is amplified, and fluorescence detection of the virus is accomplished using FAM filter. It has the following specifications:</p>											
												
	Components	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 30%;">Reagent</th> <th>Composition</th> </tr> </thead> <tbody> <tr> <td>Real-Time PCR master mix</td> <td>Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes</td> </tr> <tr> <td>Internal control</td> <td>Synthetic nucleic acid</td> </tr> <tr> <td>Positive control</td> <td><i>C. trachomatis</i> DNA</td> </tr> <tr> <td>Distilled water</td> <td></td> </tr> </tbody> </table>	Reagent	Composition	Real-Time PCR master mix	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes	Internal control	Synthetic nucleic acid	Positive control	<i>C. trachomatis</i> DNA	Distilled water	
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Internal control	Synthetic nucleic acid											
Positive control	<i>C. trachomatis</i> DNA											
Distilled water												
	Compatible device	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 30%;">Equipment</th> <th>Model</th> </tr> </thead> <tbody> <tr> <td>Real-Time PCR Instrument/System</td> <td>Montania® 483, Montania® 484 or 4896; iCycler, iQ5, CFX-BioRad, etc.</td> </tr> </tbody> </table>	Equipment	Model	Real-Time PCR Instrument/System	Montania® 483, Montania® 484 or 4896; iCycler, iQ5, CFX-BioRad, etc.						
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Real-Time PCR Instrument/System	Montania® 483, Montania® 484 or 4896; iCycler, iQ5, CFX-BioRad, etc.											
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Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box											



TCC (AR) NO.
22-176

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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 287-2022 p-12



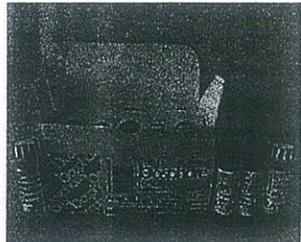
REPUBLIC OF THE PHILIPPINES

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		22-177
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD		
	“BOSPHORE® HPV DETECTION KIT V4”		
	<p>Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the qualitative detection of Human Papilloma Virus (HPV), encompassing the 19 HPV high-risk genotypes and 13 HPV low-risk genotypes, in human biological samples. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, fluorescence detection is accomplished in two PCR tubes by PCR master mix 1 and 2, and amplification detection of the HPV is done qualitatively with the SYBR green filter by using FAM filter. Subject article has the following specifications:</p>		
			
	Components	Reagent	Composition
		Real-Time PCR master mix 1 and 2	HotStarTaq DNA Polymerase, SYBR Green PCR buffer, SYBR Green fluorescent dye, dNTPs, and primers
		Positive control	HPV 16 DNA
		Distilled water	
	Compatible device	Equipment	Model
		Real-Time PCR Instrument/System with FAM/SYBR filter	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



AOCG Memo No. 287-2022 p.13

TCC (AR) NO.
22-177

5 REASONS FOR CLASSIFICATION

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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.



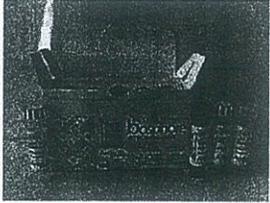
REPUBLIC OF THE PHILIPPINES

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 AHTN 3822.19.00 MFN - 1% ad valorem	2 TCC (AR) NO. 22-179
	3 DATE ISSUED 22 August 2022

4 DESCRIPTION OF GOOD “BOSPHORE® MTBC DETECTION KIT V2” Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection of all genotypes of Mycobacterium Tuberculosis Complex (MTBC) DNA in human biological samples such as urine, serum, plasma, and sputum. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a region within the 16S ribosomal RNA gene is amplified and fluorescence detection of the virus is accomplished using FAM filter. Subject article has the following specifications:																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;"></th> <th style="width: 35%;">Reagent</th> <th style="width: 40%;">Composition</th> </tr> </thead> <tbody> <tr> <td rowspan="4" style="text-align: center; vertical-align: middle;">Components</td> <td>Real-Time PCR master mix</td> <td>Taq DNA Polymerase, PCR buffer and dNTP mix, primers, and probes</td> </tr> <tr> <td>Internal control</td> <td>Synthetic DNA molecule</td> </tr> <tr> <td>Positive control</td> <td>MTBC DNA</td> </tr> <tr> <td>Distilled water</td> <td></td> </tr> <tr> <th colspan="2" style="text-align: center;">Equipment</th> <th style="text-align: center;">Model</th> </tr> <tr> <td style="text-align: center; vertical-align: middle;">Compatible device</td> <td>Real-Time PCR Instrument/ System</td> <td>Montania® 483, Montania® 484 or 4896; iCycler, iQ5, CFX-BioRad, etc.</td> </tr> <tr> <th colspan="2" style="text-align: center;">Container</th> <th style="text-align: center;">Pack size</th> </tr> <tr> <td style="text-align: center; vertical-align: middle;">Packaging</td> <td>Clear and amber plastic bottles in paper boxes</td> <td>25, 50, or 100 reactions/box</td> </tr> </tbody> </table>			Reagent	Composition	Components	Real-Time PCR master mix	Taq DNA Polymerase, PCR buffer and dNTP mix, primers, and probes	Internal control	Synthetic DNA molecule	Positive control	MTBC DNA	Distilled water		Equipment		Model	Compatible device	Real-Time PCR Instrument/ System	Montania® 483, Montania® 484 or 4896; iCycler, iQ5, CFX-BioRad, etc.	Container		Pack size	Packaging	Clear and amber plastic bottles in paper boxes	25, 50, or 100 reactions/box
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AOCG Memo No. 287-2022 p. 15

TCC (AR) NO.
22-179

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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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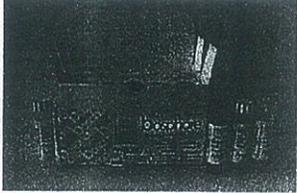
REPUBLIC OF THE PHILIPPINES

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		22-180
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD											
	“BOSPHORE® MUMPS DETECTION KIT V1”											
	<p>Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection of mumps RNA in human biological samples including serum, plasma tissue/biopsy samples and cerebral spinal fluid (CSF). Based on the Real-Time Polymerase Chain Reaction (PCR) technique, a specific region of SH gene in mumps virus genome is amplified and fluorescence detection of the virus is accomplished using Cy5 filter. Subject article has the following specifications:</p>											
												
	Components	<table border="1"> <thead> <tr> <th style="text-align: center;">Reagent</th> <th style="text-align: center;">Composition</th> </tr> </thead> <tbody> <tr> <td>PCR master mix</td> <td>RT-qPCR reagents, HotStarTaq DNA Polymerase, Reverse transcriptase mix, RT-PCR buffer, dNTPs, primers, and probes</td> </tr> <tr> <td>Internal control</td> <td>Synthetic nucleotide molecule</td> </tr> <tr> <td>Positive control</td> <td>Synthetic mumps virus DNA</td> </tr> <tr> <td>Distilled water</td> <td></td> </tr> </tbody> </table>	Reagent	Composition	PCR master mix	RT-qPCR reagents, HotStarTaq DNA Polymerase, Reverse transcriptase mix, RT-PCR buffer, dNTPs, primers, and probes	Internal control	Synthetic nucleotide molecule	Positive control	Synthetic mumps virus DNA	Distilled water	
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Real-Time PCR Instrument/System	Montania® 483, Montania® 484 or 4896; iCycler, iQ5, CFX-BioRad, etc.											
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AOCG Memo No. 287-2022 p. 17

2	TCC (AR) NO.
	22-180

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

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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		22-181
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD		
	“BOSPHERE® NOVEL CORONAVIRUS (2019-NCOV) DETECTION KIT V7”		
	<p>Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection and characterization of 2019-nCoV, renamed by the World Health Organization as Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-CoV-2), in human respiratory samples including nasopharyngeal, oropharyngeal swabs, and saliva. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, three regions of the virus (E gene region for screening purpose; orf1ab region and N gene region for characterization) are amplified and fluorescence detection of the virus is accomplished using FAM, HEX, Texas RED, and Cy5 filters. Subject article has the following specifications:</p>		
			
	Components	Reagent	Composition
		PCR master mix	Taq DNA Polymerase, PCR buffer, dNTP mix, primers, and probes specific for SARS-CoV-2 target regions
		RT mix	Reverse transcriptase and RNase inhibitor mix
		Positive control	Synthetic nucleic acid including both SARS-CoV-2 orf1ab, N gene, SARS-CoV-2 E gene, and human RNaseP gene regions
		Distilled water	
	Compatible device	Equipment	Model
		Real-Time PCR Instrument/System	Montania® 484 or Montania® 4896; CFX96-BioRad, LightCycler 480-Roche, Rotorgene 6000, etc.
	Packaging	Container	Pack size
		Clear and amber plastic bottles in paper boxes	50, 100, or 200 reactions/box



2	TCC (AR) NO.
22-181	

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.

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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.

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FOR THE COMMISSION

MariLou P. Mendoza
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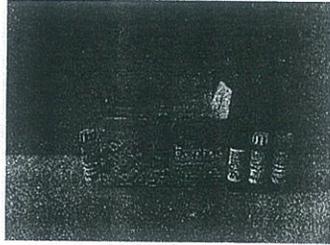
REPUBLIC OF THE PHILIPPINES

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 3822.12.00 MFN - 1% ad valorem		22-184
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD											
	“BOSPHORE® DENGUE-CHIKUNGUNYA DETECTION KIT”											
	<p>Based on the user manual, safety data sheet, production workflow chart, and photograph of actual product submitted, subject article is an <i>in vitro</i> diagnostic kit used for the detection and characterization of dengue virus and chikungunya virus RNA in human biological samples such as serum, plasma, saliva, and urine. Based on the Real-Time Polymerase Chain Reaction (PCR) technique, fluorescence detection of the dengue and chikungunya viruses are accomplished using HEX and Cy5 filters, respectively. Subject article has the following specifications:</p>											
												
	Components	<table border="1"> <thead> <tr> <th style="width: 30%;">Reagent</th> <th style="width: 70%;">Composition</th> </tr> </thead> <tbody> <tr> <td>Real-Time PCR master mix</td> <td>Taq DNA Polymerase, reverse transcriptase enzyme, PCR buffer, dNTP mix, primers, and probes</td> </tr> <tr> <td>Internal control</td> <td>Synthetic DNA molecule</td> </tr> <tr> <td>Positive control</td> <td>Synthetic dengue virus and chikungunya virus DNA</td> </tr> <tr> <td>Distilled water</td> <td></td> </tr> </tbody> </table>	Reagent	Composition	Real-Time PCR master mix	Taq DNA Polymerase, reverse transcriptase enzyme, PCR buffer, dNTP mix, primers, and probes	Internal control	Synthetic DNA molecule	Positive control	Synthetic dengue virus and chikungunya virus DNA	Distilled water	
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TCC (AR) NO.
22-184

5	REASONS FOR CLASSIFICATION
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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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

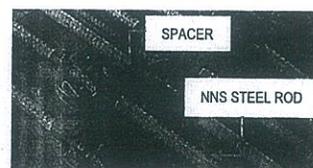
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.99 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		22-194
		3	DATE ISSUED
			22 August 2022

4 DESCRIPTION OF GOOD

"SPACER"

Based on the material specification and chemical composition submitted, subject article is a uniquely-shaped high-density polyethylene (HDPE) spacer. It is used as a component of the "Soil Stabilization System (Nonframe® Method)" wherein it is attached midway of the NNS steel rod to provide sufficient friction between the rod and the grout and to assure that the NNS steel rod is in the center position of the drill hole.



5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, 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 Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.

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
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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 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		22-200
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD
	<p>“CHIPS AHOY! (CHOCOLATE CHIP COOKIES)”</p> <p>Based on the production process flowchart, product composition, and photograph of the packaging submitted, subject article is a chocolate chip cookie made of wheat flour, compound chocolate drops, sugar, non-hydrogenated vegetable oil, high fructose syrup, whey powder, and raising agents, among others. It is packed for retail sale in 38-g, 85.5-g, and 142.5-g foil packs, and in 266-g carton boxes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. There are various types of biscuits including sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> </p> <p style="text-align: right;">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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem		22-201
		3	DATE ISSUED
			22 August 2022

4 DESCRIPTION OF GOOD**"LUCENE™ HP1018BM"**

Based on the product data sheet, testing report from a third-party laboratory, and safety data sheet submitted, subject article is a metallocene-catalyzed ethylene-hexene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-hexene, with slip, anti-block, antioxidant, and processing aid additives. It is in the form of translucent white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of food packaging and of agricultural, lamination, and industrial packaging films.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression "primary forms" applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form "AK".

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.





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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 3210.00.99 MFN - 7% ad valorem		22-205
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD
	“INSUCOAT WB”
	<p>Based on the product data sheet, material safety data sheet, component analysis, and test report and results submitted, subject article is a water-based, cold-applied priming coat consisting of water, bitumen, and bentonite, among others. It is in the form of a dark brown liquid emulsion packed in 9-kg, 14-kg and 19-kg pails, or in 180-kg drums. It is to be applied using paint brush, roller, or airless spray gun on concrete foundations in contact with groundwater for general waterproofing and on a variety of surfaces, such as concrete, brick, and built-up roofing systems, as a protective coating.</p>

5	REASONS FOR CLASSIFICATION
	<p>The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 32 state that the chapter also includes colouring matter of vegetable, animal or mineral origin and synthetic organic colouring matter and most of the preparations obtained from these colouring matters (paints, ceramic colours, inks, etc.)</p> <p>Heading 32.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other paints and varnishes (including enamels, lacquers and distempers).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3210.00.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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>

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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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 2101.20.90 MFN - 10% ad valorem ATIGA - Zero		22-214
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD
	<p>“TANG APPLE ICED TEA”</p> <p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a fruit-flavoured powdered tea preparation consisting of black tea extract, refined cane sugar, acidity regulator, anticaking agent, sweeteners, vitamins, flavours, and artificial colour. Packed in 20-g sachets, subject article is mixed with water to make a fruit-flavoured tea beverage.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.90, 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">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>





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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 2101.20.90 MFN - 10% ad valorem ATIGA - Zero		22-216
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD
	<p>"TANG LEMON ICED TEA"</p> <p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a fruit-flavoured powdered tea preparation consisting of black tea extract, refined cane sugar, acidity regulator, anti-caking agents, sweeteners, flavours, vitamins, and artificial colours. Packed in 20-g sachets, subject article is mixed with water to make a fruit-flavoured tea beverage.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.90, 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 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>





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

1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 0406.30.00 MFN - 7% ad valorem ATIGA - Zero	2 TCC (AR) NO. 22-217
	3 DATE ISSUED 22 August 2022

4 DESCRIPTION OF GOOD "EDEN SLICES" Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a processed cheese in the form of cheese slices. It contains milk and other dairy components, water, oil, and salt, among others. Subject article is available in 104-g and 208-g packs containing five and 10 individually-wrapped slices, respectively.	
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5 REASONS FOR CLASSIFICATION
<p>Heading 04.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all kinds of cheese, among others, processed cheese, also known as process cheese. It is manufactured by comminuting, mixing, melting and emulsifying, with the aid of heat and emulsifying or acidifying agents (including melting salts), one or more varieties of cheese and one or more of the following: cream or other dairy products, salt, spices, flavouring, colouring and water.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0406.30.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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 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>





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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 2102.30.00 MFN - 7% ad valorem ATIGA - Zero		22-218
		3	DATE ISSUED
			22 August 2022

4	DESCRIPTION OF GOOD
	"CALUMET DOUBLE-ACTING BAKING POWDER"
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the products submitted, subject article is a baking powder consisting of starch (corn or cassava) and leavening agents (baking soda, sodium aluminum sulphate, and calcium acid phosphate). Packed in 50-g sachets, 1-kg foil bags, and 14-kg paper bags, subject article is used for baking biscuits, quick breads, and cakes, among others.</p> <div style="text-align: center;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared baking powders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the "prepared baking powders" classified in this heading consist of mixtures of chemical products (e.g., sodium bicarbonate, tartaric acid, ammonium carbonate, phosphates), with or without added starch. Under suitable conditions they evolve carbon dioxide and are therefore used in baking for leavening dough. They are usually sold in retail packings (sachets, tins, etc.) under various names (baking powder, Alsatian leaven, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2102.30.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-right: 100px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <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>

