



**BUREAU OF CUSTOMS**  
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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AOCG Memo No. 67-2022

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

**MEMORANDUM**

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

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

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

**DATE :** 14 February 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 09 February 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-278	"ENTELIBRIDGE GATEWAY"	8517.62.21	MFN – Zero* ACFTA – Zero*
21-296	"BIOPIPE"	8421.21.23	MFN – 5% Ad Valorem AIFTA – Zero*
21-339	"ALPHAMALT HCTE"	3507.90.00	MFN – 3% Ad Valorem
21-376	"AGROCEL'S MAHALAABH POTASSIUM SCHOENITE"	3105.10.90	MFN – 3% Ad Valorem AIFTA – Zero*

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

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

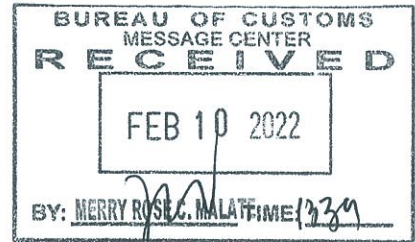
TCOC Ref. No. 22-009

09 February 2022

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



BOC-09-28164



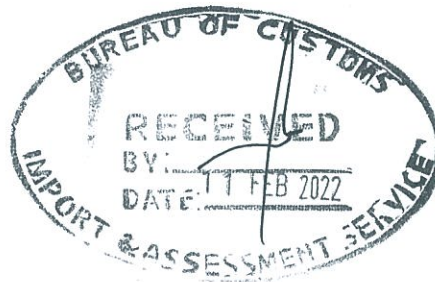
Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-278, 21-296, 21-339 and 21-376, issued by this Commission on 09 February 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

*mb*  
*2/11*  
*4:00*

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
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 Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
 Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)

**OFFICE OF THE DEPUTY COMMISSIONER**  
ASSESSMENT & OPERATIONS COORDINATING GROUP

**RECEIVED**

BY: *[Signature]*





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8517.62.21 MFN - Zero ACFTA - Zero		21-278
		<b>3</b>	<b>DATE ISSUED</b>
			09 February 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>“ENTELIBRIDGE™ GATEWAY”</b>												
	<p>Based on the product diagram and brochure submitted, subject article is a communication apparatus designed to integrate one or more building control protocols in a building automation system network. It allows multiple devices positioned across an entire structure to be connected seamlessly within a single network environment for direct monitoring and control. Subject article includes an embedded software which enables the streamlined engineering workflow from initial configuration and engineering to status diagnostic information. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td><b>Technology</b></td> <td>Intel® Atom™ D2550, dual-core processor, 2 GB SDRAM</td> </tr> <tr> <td><b>Communication Ports</b></td> <td>2 Ethernet, 2 RS-485, 2 RS-232, and 4 USB 2.0</td> </tr> <tr> <td><b>Power (AC)</b></td> <td>24 VAC, 50VA</td> </tr> <tr> <td><b>Power (DC)</b></td> <td>12-28 VDC, 30W</td> </tr> <tr> <td><b>Product dimension (mm)</b></td> <td>192 x 135 x 68</td> </tr> <tr> <td><b>Product weight (kg)</b></td> <td>1.13</td> </tr> </table>	<b>Technology</b>	Intel® Atom™ D2550, dual-core processor, 2 GB SDRAM	<b>Communication Ports</b>	2 Ethernet, 2 RS-485, 2 RS-232, and 4 USB 2.0	<b>Power (AC)</b>	24 VAC, 50VA	<b>Power (DC)</b>	12-28 VDC, 30W	<b>Product dimension (mm)</b>	192 x 135 x 68	<b>Product weight (kg)</b>	1.13
<b>Technology</b>	Intel® Atom™ D2550, dual-core processor, 2 GB SDRAM												
<b>Communication Ports</b>	2 Ethernet, 2 RS-485, 2 RS-232, and 4 USB 2.0												
<b>Power (AC)</b>	24 VAC, 50VA												
<b>Power (DC)</b>	12-28 VDC, 30W												
<b>Product dimension (mm)</b>	192 x 135 x 68												
<b>Product weight (kg)</b>	1.13												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27, or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.21, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p>

*Note: In view of the Commission’s adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling*

*is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.*

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)





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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8421.21.23 MFN - 5% ad valorem AIFTA - Zero		21-296
		<b>3</b>	<b>DATE ISSUED</b>
			09 February 2022

**4 DESCRIPTION OF GOOD**

**“BIOPIPE”**

Based on the brochure and technical information submitted, subject article is a modularized wastewater treatment system designed to recycle sewage water into clean water based on biofilm bacterial wastewater treatment technology. The system consists essentially of pumps for water circulation, liquid level sensors, valves, control panel, disc cartridge and ultraviolet (UV) filters, polyvinyl chloride (PVC) pipes with synthetic growth media inside (biofilm), activated carbon filter tank, and chlorine tank.

It filters wastewater through the following steps: i) capturing of large inorganic solids in the bar screen chamber; ii) conversion of nutrients in the wastewater into H<sub>2</sub>O, CO<sub>2</sub> and N<sub>2</sub> in Biopipe Module 1; iii) reduction of ammonia, nitrogen, and phosphorus in Biopipe Module 2; iv) capturing of inactive bacteria in the disc cartridge filter; v) removal of any remaining suspended solids, ammonia, nitrogen and/or phosphorus in the mixed media filter (MMF) tanks and activated carbon filter (ACF) tanks; vi) elimination of remaining pathogens using a UV filter; and vii) light dosing of treated water with chlorine.

To be imported disassembled, subject article has the capacity to filter wastewater volumes of up to 1000 m<sup>3</sup>/day.

**5 REASONS FOR CLASSIFICATION**

Heading 84.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, filtering or purifying machinery and apparatus for liquids or gases. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes among others, filtering and purifying machinery, etc., for liquids, including water softeners. The heading covers not only large industrial plant, but also filters for internal combustion engines and small domestic appliances. The liquid filters of this group separate solid, fatty, colloidal, etc., particles from a liquid, for example, by passing it through a sheet, membrane or mass of porous material. In the treatment of drinking water, some of these materials (e.g., porcelain and charcoal) remove bacteria, etc., in the process of filtration; filters using these materials are therefore sometimes called “water purifiers”. The heading covers liquid filters whether of the gravity, suction (or vacuum) or pressure types.

In view thereof, subject article is classified under AHTN 2017 subheading 8421.21.23, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson

*Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLI-LOADED.*

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3507.90.00</b> <b>MFN - 3% ad valorem</b>		<b>21-339</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>09 February 2022</b>

**4 DESCRIPTION OF GOOD**

**“ALPHAMALT HCTE”**

Based on the product specifications, product information, certificate of analysis, duly certified product composition, material safety and data sheet, and production process submitted, subject article is an enzyme preparation in the form of a beige to brownish powder. It is composed of enzyme concentrate (based on a multi-specific enzyme from non-pathogenic microorganism strain) and wheat flour. Packed in a 25-kg polyethylene bag inside a cardboard box, subject article is added to flour at a dosage of 3 to 4 g per 100 kg of flour, to reduce the firmness and elasticity of the dough and increase its extensibility and fermentation stability.

**5 REASONS FOR CLASSIFICATION**

Heading 35.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to according to, among others, their biological activity as amylases, lipases, proteases, etc. This heading includes, among others, prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.

In view thereof, subject article is classified under AHTN 2017 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson

*Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED*

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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3105.10.90</b> <b>MFN - 3% ad valorem</b> <b>AIFTA - Zero</b>		<b>21-376</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>09 February 2022</b>

**4 DESCRIPTION OF GOOD**

**“AGROCEL’S MAHALAABH POTASSIUM SCHOENITE”**

Based on the product composition, certificate of analysis, safety data sheet, manufacturing process description and flowchart, technical data sheet, and product brochure submitted, subject article is a potassium schoenite ( $K_2SO_4 \cdot MgSO_4 \cdot 6H_2O$ ) in the form of a white crystalline powder. It is produced by the decomposition of kainite (mixed salt from the solar evaporation of seawater), followed by filtration and purification to remove the impurities, then drying and packing. Packed in polypropylene (PP) woven bags containing 10 1-kg trilaminated printed pouches or two 5-kg trilaminated printed bags, subject article is used as a straight fertilizer and in fertigation and foliar applications.

**5 REASONS FOR CLASSIFICATION**

Heading 31.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.

In view thereof, subject article is classified under AHTN 2017 subheading 3105.10.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and an ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
 Chairperson

*Note: In view of the Commission’s adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.*

