



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

OCG Memo No. No. 42-2023

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 BUÑO
Deputy Commissioner, AOCC

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

DATE : 10 January 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 29 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 AND 2023 RATES OF DUTY
22-599	"SUMITOMO POLYETHYLENE LLDPE FS150A"	3901.40.00	MFN – 3% Ad Valorem
22-601	"SUMITOMO POLYETHYLENE LLDPE FS250B"	3901.40.00	MFN – 3% Ad Valorem
22-600	"SUMITOMO POLYETHYLENE LLDPE FS153S"	3901.40.00	MFN – 3% Ad Valorem
22-602	"SUMITOMO POLYETHYLENE LLDPE FS253S"	3901.40.00	MFN – 3% Ad Valorem
22-625	"ACTIM® PARTUS"	3822.19.00	MFN – 1% Ad Valorem
22-634	"CADBURY DAIRY MILK FRUIT & NUT (180 g and 300 g)"	1806.90.90	MFN – 7% Ad Valorem ATIGA – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 AND 2023 RATES OF DUTY
22-646	"CADBURY DAIRY MILK WITH OREO (40 g)"	1806.31.00	MFN – 7% Ad Valorem AIFTA – 5% Ad Valorem*
22-618	"OPK HAND PALLET TRUCK, MODEL: CP-20S-115"	8427.90.00	MFN – Zero PJEPA – Zero* AJCEPA – Zero*
22-626	"ACTIM® PROM"	3822.19.00	MFN – 1% Ad Valorem
22-637	"ALLEGRO COLD BREW ICED TEA STRAWBERRY"	0902.30.10	MFN – 3% Ad Valorem
22-648	"PITCO P6072147 FRY BASKET WITH COATED HANDLE, TRIPLE, #14"	7323.93.10	MFN – 15% Ad Valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

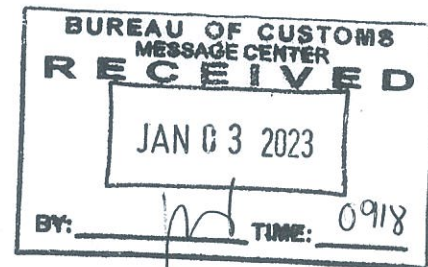
TCOC Ref. No. 22-106

29 December 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 eleven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-599, 22-600, 22-601, 22-602, 22-618, 22-625, 22-626, 22-634, 22-637, 22-646, and 22-648, issued by this Commission on 29 December 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

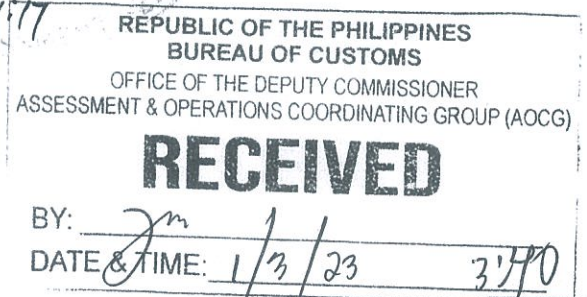
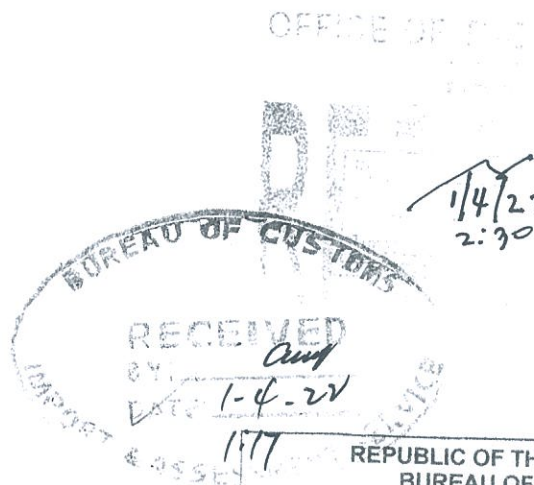
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





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CCG Memo No. 42-2023 p. 4

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 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		22-599
		3	DATE ISSUED
			29 December 2022

4 DESCRIPTION OF GOOD

“SUMITOMO POLYETHYLENE LLDPE FS150A”

Based on the certificate of composition, material safety and product data sheets, and photograph of the packaging submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidant additive. It is in the form of odorless, white to off-white pellets, with a melt flow index of 1.1 g/10 minutes at 190°C and a density of 0.921 g/cm³. Packed in 25-kg bags, subject article is used for the manufacture of heavy-duty bags; and lamination, stretch, and other general purpose film applications.

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 co-polycondensates, 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.

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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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 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3901.40.00 MFN - 3% ad valorem		22-601	
		3	DATE ISSUED
		29 December 2022	

4 | DESCRIPTION OF GOOD

“SUMITOMO POLYETHYLENE LLDPE FS250B”

Based on the certificate of composition, material safety and product data sheets, and photograph of the packaging submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidant additive. It is in the form of odorless, white to off-white pellets, with a melt flow index of 2.2 g/10 minutes at 190°C and a density of 0.921 g/cm³. Packed in 25-kg bags, subject article is used for the manufacture of wires and cables; and for cast stretch, lamination, general purpose cast, and blown film applications.

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 co-polycondensates, 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.

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

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AOCC Memo No. 42-2023

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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 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3901.40.00 MFN - 3% ad valorem		22-600	
		3	DATE ISSUED
		29 December 2022	

4 | DESCRIPTION OF GOOD

“SUMITOMO POLYETHYLENE LLDPE FS153S”

Based on the certificate of composition, material safety and product data sheets, and photograph of the packaging submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidant, slip and anti-block additives. It is in the form of odorless, white to off-white pellets, with a melt flow index of 1.1 g/10 minutes at 190°C and a density of 0.921 g/cm³. Packed in 25-kg bags, subject article is used for the manufacture of heavy-duty liners, carrier bags, garment packaging, mulch films, and other general purpose film applications.

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 co-polycondensates, 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.

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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3901.40.00 MFN - 3% ad valorem		22-602	
		3	DATE ISSUED
		29 December 2022	

4 DESCRIPTION OF GOOD

“SUMITOMO POLYETHYLENE LLDPE FS253S”

Based on the certificate of composition, material safety and product data sheets, and photograph of the packaging submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidant, slip and anti-block additives. It is in the form of odorless, white to off-white pellets, with a melt flow index of 2.2 g/10 minutes at 190°C and a density of 0.921 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of grocery bags, garment packaging, and agriculture and other general purpose film applications.

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 co-polycondensates, 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.

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

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3822.19.00 MFN - 1% ad valorem		22-625	
		3	DATE ISSUED
		29 December 2022	

4	DESCRIPTION OF GOOD
“ACTIM® PARTUS”	
<p>Based on the product monograph, product brochure, material safety data sheet, and photograph of the product submitted, subject article is an <i>in vitro</i> diagnostic rapid test kit consisting of 10 packs. Each pack is composed of a sterile polyester swab for specimen collection, a tube of 0.5-mL specimen extraction solution (phosphate-buffered solution containing bovine serum albumin, protease inhibitors, and preservatives), and a dipstick in a sealed aluminum foil pouch with desiccant. Subject article is used by professionals for the detection of preterm delivery (PTD) wherein a positive result (represented by two parallel lines) indicates significant tissue damage which may potentially lead to PTD, while a negative test result (represented by a single line) indicates that the patient will not deliver within 1-2 weeks, even if the patient has contractions.</p>	
5	REASONS FOR CLASSIFICATION
<p>Note 1(ij) to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover diagnostic reagents of heading 38.22.</p> <p>Heading 38.22 of the 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 diagnostic reagents are used in the evaluation of physical, biophysical or biochemical processes and states in animals and humans; their function is based upon a measurable or observable change in the biological or chemical substances constituting the reagent.</p> <p>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.</p> <p>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 <i>in vitro</i> or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).</p>	

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2	TCC (AR) NO.
	22-625

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.



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 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 1806.90.90 MFN - 7% ad valorem ATIGA - Zero		22-634	
		3	DATE ISSUED
		29 December 2022	

4	DESCRIPTION OF GOOD
<p>“CADBURY DAIRY MILK FRUIT & NUT (180 g and 300 g)”</p> <p>Based on the product composition, manufacturing process flowchart, and photographs of the product submitted, subject article is an assortment of almonds, hazelnuts, and raisins coated with Cadbury milk chocolate. It is composed of sugar, milk solids, cocoa solids, fats, almonds, emulsifiers, raisins, and flavours. Subject article is packed in 180-g and 300-g boxes.</p>	




5	REASONS FOR CLASSIFICATION
<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>	
<p>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.</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 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.31.00 MFN - 7% ad valorem AIFTA - 5% ad valorem		22-646
		3	DATE ISSUED
			29 December 2022

4	DESCRIPTION OF GOOD
	“CADBURY DAIRY MILK WITH OREO (40 g)”
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a milk chocolate bar filled with vanilla-flavoured crème and Oreo cookie pieces. It is composed of sugar, milk solids, cocoa solids, fats, refined wheat flour, and emulsifiers, among others. Subject article is packed in 40-g foil packs.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 18.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>Subheading EN to 1806.31 states that for the purpose of this subheading, the term “filled” covers blocks, slabs or bars consisting of a centre composed of, e.g., cream, crusted sugar, desiccated coconut, fruit, fruit paste, liqueurs, marzipan, nuts, nougat, caramel or combinations of these products, enrobed with chocolate. Solid blocks, slabs or bars of chocolate containing, for example, cereal, fruit or nuts (whether or not in pieces), embedded throughout the chocolate, are not regarded as “filled”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.31.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) form “AI”.</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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>

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 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8427.90.00 MFN - Zero PJEPA - Zero AJCEPA - Zero		22-618
		3	DATE ISSUED
			29 December 2022

4	DESCRIPTION OF GOOD
	“OPK HAND PALLET TRUCK, MODEL: CP-20S-115”
	<p>Based on the brochure and operation manual submitted, subject article is a fork-type hand pallet truck used for manual lifting, unloading, and conveying of goods over a short distance. It is equipped mainly with a hydraulic pump, a handle, a control lever, forks, steering wheel, and valves for overload protection and for safe lowering of the forks. Subject article has a net weight of 75 kg and a load capacity of 2,000 kg.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 84.27 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, among others, other trucks fitted with lifting or handling equipment including those specialised for use in particular industries (e.g., in the textile or ceramic industries, in dairies, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8427.90.00, with a Most Favoured Nation (MFN) rate of duty of zero; 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.</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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p>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.</p>





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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.19.00 MFN - 1% ad valorem		22-626
		3	DATE ISSUED
			29 December 2022

4	DESCRIPTION OF GOOD
	“ACTIM® PROM”
	<p>Based on the product monograph, product brochure, material safety data sheet, and photograph of the product submitted, subject article is an <i>in vitro</i> diagnostic rapid test kit consisting of 10 or 20 test packs. Each pack is composed of a sterile polyester swab for specimen collection, a tube of 0.5-mL specimen extraction solution (phosphate-buffered solution containing bovine serum albumin, protease inhibitors, and preservatives), and a dipstick in a sealed aluminum foil pouch with desiccant. Subject article is used by professionals for the detection of premature rupture of fetal membranes (PROM) wherein a positive test result (represented by two parallel lines) indicates fetal membrane rupture, while a negative test result (represented by a single line) indicates an unruptured fetal membrane.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 1(ij) to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover diagnostic reagents of heading 38.22.</p> <p>Heading 38.22 of the 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 diagnostic reagents are used in the evaluation of physical, biophysical or biochemical processes and states in animals and humans; their function is based upon a measurable or observable change in the biological or chemical substances constituting the reagent.</p> <p>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.</p> <p>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 <i>in vitro</i> or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).</p>



2	TCC (AR) NO.
	22-626

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.




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 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 0902.30.10 MFN - 3% ad valorem		22-637	
		3	DATE ISSUED
		29 December 2022	

4	DESCRIPTION OF GOOD
“ALLEGRO COLD BREW ICED TEA STRAWBERRY”	
<p>Based on the product specifications, product label, ingredients list, and sample submitted, subject article is a strawberry-flavoured Ceylon black tea. It is produced by withering, rolling, fermenting, and drying the leaves of <i>Camellia sinensis</i>. Packed in boxes containing 25 sachets of 2-g tea bags, subject article is prepared by steeping a tea bag in 12 oz of cold water for 5 minutes, adding ice or sugar as desired, prior to consumption.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 09.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers the different varieties of tea derived from the plants of the botanical genus <i>Thea</i> (<i>Camellia</i>). The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them. In the case of black tea, the leaves are rolled and fermented before being fired or dried. The heading includes tea flowers, buds and residues, as well as powdered tea (leaves, flowers or buds) agglomerated in balls or tablets, as well as tea presented compressed into various shapes and sizes. Tea which has been flavoured by a steaming process (during fermentation, for example) or by the addition of essential oils (e.g., lemon or bergamot oil), artificial flavourings (which may be in crystalline or powder form) or parts of various other aromatic plants or fruits (such as jasmine flowers, dried orange peel or cloves) is also classified in this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0902.30.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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>	
<p>FOR THE COMMISSION</p> <p>Digitally signed</p>  <p>MARILOU P. MENDOZA Chairperson</p>	
<p>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.</p>	



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

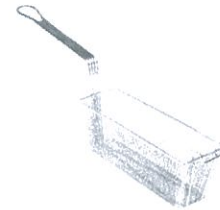
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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 7323.93.10 MFN - 15% ad valorem		22-648	
		3	DATE ISSUED
		29 December 2022	

4	DESCRIPTION OF GOOD
“PITCO P6072147 FRY BASKET WITH COATED HANDLE, TRIPLE, #14”	
<p>Based on the technical information submitted, subject article is a rectangular, triple-size frying basket made of stainless steel. It is fitted with a coated handle on one end and a hook on the other end for attaching to a commercial deep fryer equipment while in use. Having a dimension of 26.10 in x 10.10 in x 4.70 in, subject article is a replacement part for Pitco commercial deep fryers used in canteens, cafes, restaurants, and other food service establishments.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 73.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, table, kitchen or other household articles and parts thereof, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, table, kitchen or other household articles and parts thereof. This group comprises a wide range of iron or steel articles, not more specifically covered by other headings of the Nomenclature, used for table, kitchen or other household purposes; it includes the same goods for use in hotels, restaurants, boarding-houses, hospitals, canteens, barracks, etc. The group includes, among others, articles for kitchen use such as, among others, frying baskets.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7323.93.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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>	
<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: center;"><i>MariLou P. Mendoza</i></p> <p style="text-align: center;">MARILOU P. MENDOZA Chairperson</p>	
<p>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.</p>	

