



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

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

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

DATE : 06 September 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 04 September 2023 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2023 RATES OF DUTY |
|----------|--|----------------|---------------------|
| 23-135 | "CERETAN® MXF 9820 D" | 3404.90.90 | MFN – 1% ad valorem |
| 23-136 | "CERETAN® MX 9820" | 3404.90.90 | MFN – 1% ad valorem |
| 23-137 | "CERETAN® MO 4715" | 3404.90.90 | MFN – 1% ad valorem |
| 23-139 | "CERETAN® MXF 9510 D" | 3404.90.90 | MFN – 1% ad valorem |
| 23-141 | "CERETAN® MX 9815" | 3404.90.90 | MFN – 1% ad valorem |
| 23-523 | "DIMENSION® SYSTEM COC FLEX® REAGENT CARTRIDGE (10444920)" | 3822.19.00 | MFN – 1% ad valorem |

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 243-2023 p.2



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BOC-09-43041

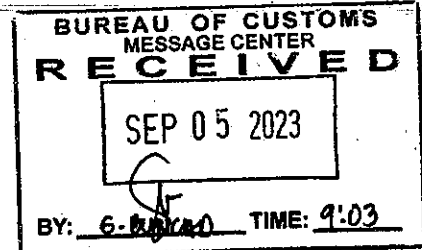
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-073

04 September 2023

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-135, 23-136, 23-137, 23-139, 23-141, and 23-523, issued by this Commission on 04 September 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

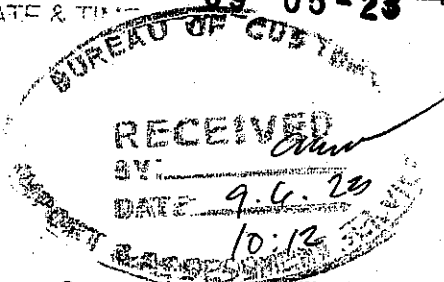
cc: The Secretary
Department of Finance
Manila

9/6
10:50

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS #5764
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED

BY: *Anna*
DATE & TIME: 09-05-23 10:00



5 SEP 2023



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|--|---|-------------------|--------------|
| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| AHTN 3404.90.90 MFN - 1% ad valorem | | 23-135 | |
| | | 3 | DATE ISSUED |
| | | 04 September 2023 | |

| | |
|---|---------------------|
| 4 | DESCRIPTION OF GOOD |
| "CERETAN® MXF 9820 D" | |
| <p>Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax coated with polytetrafluoroethylene (PTFE). It is in the form of a white powder with minimum and maximum drop points of 111°C and 119°C, respectively, and viscosity of 48.7 cP. Packed in 15-kg bags, subject article is used as an additive in the manufacture of printing inks, paints, and coatings to improve scratch and abrasion resistance, and impart anti-blocking, gloss, and slip properties.</p> | |

| | |
|---|----------------------------|
| 5 | REASONS FOR CLASSIFICATION |
|---|----------------------------|

Note 5 (c) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression "artificial waxes and prepared waxes" applies only to products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as "synthetic waxes") and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include waxes composed of two or more different waxes (except mixtures of mineral waxes which fall in heading 27.12) or one or more waxes with other material, for example, wax consisting of paraffin wax and polyethylene, used as coating material, wax composed of paraffin wax and stearic acid, used as raw material for making candles, wax composed of oxidised hydrocarbon wax and emulsifier; sealing wax and waxes of similar composition, however they are put up, other than products of heading 32.14.

In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, 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
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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AOCG Memo No. 243-2023 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 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3404.90.90 MFN - 1% ad valorem | | 23-136 |
| | | 3 | DATE ISSUED |
| | | | 04 September 2023 |

4 DESCRIPTION OF GOOD

“CERETAN® MX 9820”

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax in the form of a white powder. It has minimum and maximum drop points of 111°C and 119°C, respectively, and a viscosity of 44.5 cP. Packed in 20-kg bags, subject article is used as an additive in the manufacture of printing inks, paints, coatings, and masterbatch, to improve scratch and abrasion resistance and impart anti-blocking and dispersing properties.

5 REASONS FOR CLASSIFICATION

Note 5 (a) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression “artificial waxes and prepared waxes” applies only to chemically produced organic products of a waxy character, whether or not water-soluble.

Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as “synthetic waxes”) and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include polyalkylene waxes (e.g., polyethylene wax). They are used in packaging materials, textile lubricants, polishes, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION
Digitally signed
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|--|---|-------------------|--------------|
| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| AHTN 3404.90.90 MFN - 1% ad valorem | | 23-137 | |
| | | 3 | DATE ISSUED |
| | | 04 September 2023 | |

| | |
|--|---------------------|
| 4 | DESCRIPTION OF GOOD |
| "CERETAN® MO 4715" | |
| <p>Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized, polar polyethylene wax in the form of a fine, white powder. It has minimum and maximum drop points of 108°C and 116°C, respectively, and a viscosity of 65.1 cP. Packed in 20-kg bags, subject article is used as an additive in the manufacture of water-based paints and coatings, and printing inks, to improve scratch and abrasion resistance and impart slip and anti-blocking properties, among others.</p> | |

| | |
|--|----------------------------|
| 5 | REASONS FOR CLASSIFICATION |
| <p>Note 5 (a) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression "artificial waxes and prepared waxes" applies only to chemically produced organic products of a waxy character, whether or not water-soluble.</p> <p>Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as "synthetic waxes") and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include polyalkylene waxes (e.g., polyethylene wax). They are used in packaging materials, textile lubricants, polishes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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 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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|--|---|-------------------|--------------|
| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| AHTN 3404.90.90 MFN - 1% ad valorem | | 23-139 | |
| | | 3 | DATE ISSUED |
| | | 04 September 2023 | |

4 DESCRIPTION OF GOOD

"CERETAN® MXF 9510 D"

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax coated with polytetrafluoroethylene (PTFE). It is in the form of a fine white powder with minimum and maximum drop points of 108°C and 118°C, respectively, and a viscosity of 39.4 cP. Packed in 15-kg bags, subject article is used as an additive in the manufacture of printing inks, paints, and coatings to improve scratch and abrasion resistance, and impart anti-blocking, gloss, and slip properties.

5 REASONS FOR CLASSIFICATION

Note 5 (c) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression "artificial waxes and prepared waxes" applies only to products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as "synthetic waxes") and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include waxes composed of two or more different waxes (except mixtures of mineral waxes which fall in heading 27.12) or one or more waxes with other material, for example, wax consisting of paraffin wax and polyethylene, used as coating material, wax composed of paraffin wax and stearic acid, used as raw material for making candles, wax composed of oxidised hydrocarbon wax and emulsifier; sealing wax and waxes of similar composition, however they are put up, other than products of heading 32.14.

In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, 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 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3404.90.90 MFN - 1% ad valorem | | 23-141 |
| | | 3 | DATE ISSUED |
| | | | 04 September 2023 |

4 DESCRIPTION OF GOOD

“CERETAN® MX 9815”

Based on the composition declaration, technical information and safety data sheets, test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), and photograph of the packaging submitted, subject article is a micronized polyethylene wax in the form of a fine white powder. It has minimum and maximum drop points of 111°C and 119°C, respectively, and a viscosity of 44.9 cP. Packed in 20-kg bags, subject article is used as an additive in the manufacture of printing inks, paints, coatings, and masterbatch to improve scratch and abrasion resistance and impart gloss and dispersing properties, among others.

5 REASONS FOR CLASSIFICATION

Note 5 (a) to Chapter 34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in heading 34.04, subject to the exclusions provided, the expression “artificial waxes and prepared waxes” applies only to chemically produced organic products of a waxy character, whether or not water-soluble.

Heading 34.04 of the AHTN 2022 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as “synthetic waxes”) and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. The waxes must have: (1) a dropping point above 40 °C; and (2) a viscosity, when measured by rotational viscometry, not exceeding 10 Pa.s (or 10,000 cP) at a temperature of 10 °C above their dropping point. The waxes of this heading vary in chemical composition. Such waxes include polyalkylene waxes (e.g., polyethylene wax). They are used in packaging materials, textile lubricants, polishes, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3404.90.90, 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 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| AHTN 3822.19.00 MFN - 1% ad valorem | | 23-523 | |
| | | 3 | DATE ISSUED |
| | | 04 September 2023 | |

4 DESCRIPTION OF GOOD

"DIMENSION® SYSTEM COC FLEX® REAGENT CARTRIDGE (10444920)"

Based on the safety data sheet, user manual, declaration of conformity, and photograph of the product submitted, subject article is an *in vitro* diagnostic reagent intended for the qualitative and semi-quantitative determination of benzoylecgonine (cocaine metabolite) in human urine using a cutoff of 150 or 300 ng/mL. It is composed of Syva® Emit® II Plus polyclonal Cocaine Metabolite Assay reagents contained in a cartridge. The testing is performed using the Dimension® Clinical Chemistry System and the measurements obtained are used in the diagnosis and treatment of cocaine use or overdose. Packed in boxes containing four individually-packed cartridges, subject article is intended to be used for 80 tests (4 x 20 tests).

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
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.

