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AOCG Memo No. 37-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

MEMORANDUM

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 : 02 February 2024

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 31 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-918	"POLYTEC RESIN IMPREGNATED PAPER / PAPERBOARD"	4811.59.99	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 1% ad valorem* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-951	"HYDROCAP-R"	2309.90.20	MFN – Zero
23-954	"SKINTACT® DISPOSABLE ELECTROSURGICAL PENCIL, MODEL NO.: HCP-01"	9018.90.31	MFN - Zero
23-978	"BIFIKIDS BACILLUS CLAUSII (PROBIOTIC)"	3002.49.00	MFN – 3% ad valorem AIFTA – Zero*

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



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-996 ✓	"NIELSEN WEARABLE BEACON WITH GLOBAL POWER SUPPLY" ✓	8517.62.69 ✓	MFN – Zero ✓

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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TARIFF COMMISSION

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

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RECEIVED

DATE & TIME: 02-01-24

09-46352

Ref. No. 24-013

31 January 2024

COMMISSIONER BIENVENIDO Y. RUBIO

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

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED

FEB 01 2024

BY: G. BUNCAD TIME: 9:16

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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-918, 23-951, 23-954, 23-978, and 23-996, issued by this Commission on 31 January 2024. 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

OFFICE OF THE DIRECTOR
IAS

RECEIVED

By: _____
Date: 2/2/24
Time: _____

Encl: As stated

cc: The Secretary
Department of Finance
Manila

BUREAU OF CUSTOMS
RECEIVED

BY: _____
DATE: 2.2.24
10:59

IMPORT & ASSESSMENT SERVICE





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AOCG Memo No. 37-2024 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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4811.59.99		23-918
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - 1% ad valorem AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			31 January 2024

4 DESCRIPTION OF GOOD

“POLYTEC RESIN IMPREGNATED PAPER / PAPERBOARD”

Based on the brochure, safety data sheet, manufacturing process, technical specifications, and photograph of the product submitted, subject article is a rectangular paperboard panel. It is made of layers of phenol formaldehyde resin-impregnated kraft paper, with top and bottom layers made of decorative paper impregnated with melamine formaldehyde resin. These are bonded together under high pressure and temperature to form the compact laminate. Having top and bottom layers made of 0.1-mm thick decorative paper with various designs, and a core made of multiple layers of 0.27-mm kraft paper, subject article has a length of 1,830 mm, width of 3,660 mm ~ 4,270 mm, and thickness of 10 mm ~ 25mm. It is used as a decorative surfacing of furniture, cabinets, benchtops, walls, ceilings, floors, and doors.



5 REASONS FOR CLASSIFICATION

Heading 48.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size. If they have been cut to any other shape, they fall in later headings of this Chapter (for example, 48.23). Subject to these conditions and the exceptions mentioned in the heading and those referred to at the end of this Explanatory Note, this heading applies to the following in rolls or sheets, among others, impregnated paper, paperboard, cellulose wadding and webs of cellulose fibres.

In view thereof, subject article is classified under AHTN 2022 subheading 4811.59.99, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-918	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	1	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2309.90.20 MFN - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-951</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">31 January 2024</p>
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4 **DESCRIPTION OF GOOD**

“HYDROCAP-R”

Based on the technical data sheet, list of ingredients, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the product submitted, subject article is a complementary feed in the form of a yellow liquid solution with a characteristic odour. It is composed of a blend of essential oils (eucalyptol and thymol), glyceryl polyethylene glycol ricinoleate, and water. Packed in 0.25-L, 0.5-L, 1-L, and 5-L bottles, subject article is added to drinking water of animals at a rate of 200 mL per 1,000 L of drinking water for two to three days a week or is administered twice a week through nebulization or spraying (at 100 mL per 5 L of water) to 10,000 birds. Among others, it supports medication of respiratory problems and relieves secondary symptoms, reduces side-effects of vaccination treatments, and reduces the impact of heat stress (e.g., drying out of airways) in animals.



5 **REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognizable under a microscope.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.31 MFN - Zero		23-954
		3	DATE ISSUED
			31 January 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“SKINTACT® DISPOSABLE ELECTROSURGICAL PENCIL, MODEL NO.: HCP-01”</p> <p>Based on the brochure, technical specifications, and declaration of product conformity submitted, subject article is a sterile, single-use electrosurgical tool. It consists of an SUS303 grade stainless steel tip/blade, plastic body and push buttons, and a 3-meter cable with three-pin connector. During surgery, the pencil is connected to a high-frequency electrosurgical equipment and is used to cut tissues and coagulate the blood. Subject article is packed individually in a sterile, easy-to-open packaging.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc., This heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes, other than X-ray, etc., apparatus of heading 90.22. This group includes electro-surgical apparatus. These utilise high-frequency electric currents, the needle, probe, etc., forming one of the electrodes. They can be employed to cut tissues (electrocutting) with a lancet (electric lancet), or to coagulate the blood (electrocoagulation).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.90.31, with a Most Favoured Nation (MFN) rate of duty of zero.</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-top: 20px;"> <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>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3002.49.00 MFN - 3% ad valorem AIFTA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">23-978</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">31 January 2024</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“BIFIKIDS BACILLUS CLAUSII (PROBIOTIC)”</p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certification on approved indication, product literature artwork, mockup product shot, and photograph of the product submitted, subject article is an oral suspension containing two billion colony forming units (cfu) of <i>Bacillus clausii</i>. Packed in boxes containing 10 pieces of 5-mL tear-off plastic bottles, subject article is to be taken orally at two to three bottles a day for adults and one to two bottles a day for children and infants, or as recommended by a healthcare professional, for the treatment of alterations in the intestinal bacterial flora.</p> 

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).</p> <p>In view thereof, subject article, is classified under AHTN 2022 subheading 3002.49.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">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>




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.62.69 MFN - Zero		23-996
		3	DATE ISSUED
			31 January 2024

4	DESCRIPTION OF GOOD						
	“NIELSEN WEARABLE BEACON WITH GLOBAL POWER SUPPLY”						
	<p>Based on the brochure and technical specifications submitted, subject article is a small device plugged directly into a standard electrical outlet in a household. It emits a Bluetooth® signal detectable by the Nielsen Personal Meter NPM-1 (imported separately), a wearable electronic device that is part of a system used for global audience measurement. When the Meter detects the signal because it is within range, it marks the detected signal/data as “in-home”; otherwise, the signal/data is marked as “out of home” (the signal is out of range). Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Dimension (W x L x D) (mm)</td> <td>49 x 90 x 41</td> </tr> <tr> <td>Power Input</td> <td>100 ~ 240 V AC, 50-60 Hz, 0.01 A</td> </tr> <tr> <td>Communication</td> <td>Bluetooth® Low Energy (4.1)</td> </tr> </table> 	Dimension (W x L x D) (mm)	49 x 90 x 41	Power Input	100 ~ 240 V AC, 50-60 Hz, 0.01 A	Communication	Bluetooth® Low Energy (4.1)
Dimension (W x L x D) (mm)	49 x 90 x 41						
Power Input	100 ~ 240 V AC, 50-60 Hz, 0.01 A						
Communication	Bluetooth® Low Energy (4.1)						

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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 covers apparatus for the transmission or reception of speech or other sounds, images or other data between two points by variation of an electric current or optical wave flowing in a wired network or by electro-magnetic waves in a wireless network. The signal may be analogue or digital. The networks, which may be interconnected, include telephony, telegraphy, radio-telephony, radio-telegraphy, local and wide area networks.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.69, with a Most Favoured Nation (MFN) rate of duty of zero.</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;"><small>Digitally signed</small> <i>MariLou P. Mendoza</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>