



BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

MEMORANDUM

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

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

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

DATE : 22 September 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 16 September 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-270	"OTTORBOX ALL DAY BAND"	9113.90.00	MFN – 3% Ad Valorem ACFTA – Zero*
22-273	"DXN® GANOZHI BODY FOAM"	3401.30.00	MFN – 10% Ad Valorem ATIGA – Zero*
22-293	"MINI OREO ORIGINAL"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 321-2022 f. 2



MASTER COPY
hmm

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



TCOC Ref. No. 22-067

16 September 2022

ACTING COMMISSIONER YOGI FILEMON I. RUIZ

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



BOC-09-33868

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 Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-270, 22-273, and 22-293, issued by this Commission on 16 September 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

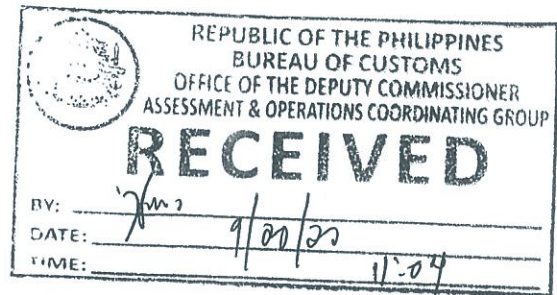
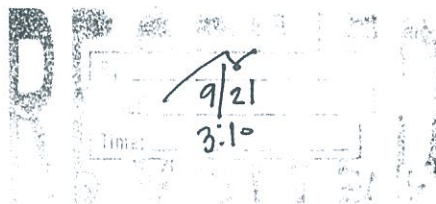
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAG



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



16 SEP 2022 /c/




MASTER COPY
fms

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9113.90.00 MFN - 3% ad valorem ACFTA - Zero		22-270
		3	DATE ISSUED
			16 September 2022

4	DESCRIPTION OF GOOD
	“OTTERBOX ALL DAY BAND”
	<p>Based on the product specifications and sample submitted, subject article is a wristwatch strap made of silicone and fitted with stainless steel buckle and buckle tongue. It has dimensions of 22.19 cm x 3.44 cm x 0.30 cm and 21.44 cm x 3.20 cm x 0.30 cm (LxWxT). Contained in a paperboard retail packaging, subject article is available in various colors and is intended for Apple Watch Series 3, 4, 5, 6, and 7 smartwatches.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 91.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers watch straps, watch bands and watch bracelets, and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all kinds of watch straps, watch bands and watch bracelets, i.e., all devices for fastening watches to the wrist. Watch straps, watch bands and watch bracelets may be of any material, for example, base metal, precious metal, leather, plastics or textile material. They may also be clearly decorative in character without this affecting their classification.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9113.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem 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 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><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>





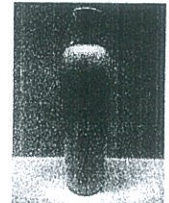
MASTER COPY
Timo

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3401.30.00 MFN - 10% ad valorem ATIGA - Zero		22-273
		3	DATE ISSUED
			16 September 2022

4	DESCRIPTION OF GOOD
	“DXN® GANOZHI BODY FOAM”
	<p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specifications, and photograph of the product submitted, subject article is a mild cleansing body foam in the form of a brownish concentrated liquid. It is formulated with cocamidopropyl betaine and sodium laureth sulfate (surfactants), water, cocamide diethanolamine, lanolin, glycerin, and <i>Ganoderma lucidum</i> (mushroom) extract, among others. Available in 250-mL bottles and 8-mL sachets, subject article is applied and lathered over the body then rinsed off thoroughly.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 34.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part includes preparations for washing the skin, in which the active component consists wholly or partly of synthetic organic surface-active agents (which may contain soap in any proportion), provided they are in the form of liquid or cream and put up for retail sale.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3401.30.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i> 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

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		22-293
		3	DATE ISSUED
			16 September 2022

4	DESCRIPTION OF GOOD
	“MINI OREO ORIGINAL”
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a chocolate sandwich cookie with vanilla-flavoured filling. It is made from flour, sugar, non-hydrogenated vegetable oil, high fructose syrup, cocoa powder, corn starch, soy lecithin, and vanillin flavour, among others. Subject article is packed in cartons containing 10 pieces of 20.4-g foil packs.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION 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>

