



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

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

DATE : 05 October 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 28 September 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-239	"DXN® REISHI MUSHROOM POWDER"	1211.90.17	MFN – 3% Ad Valorem ATIGA – Zero*
22-262	"OTTERBOX WATCH BUMPER"	3926.90.99	MFN – 15% Ad Valorem ACFTA – Zero*
22-264	"OTTERBOX EXO EDGE SERIES"	3926.90.99	MFN – 15% Ad Valorem ACFTA – Zero*
22-279	"OREO ORIGINAL"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-284	"INFRARED BURNER, MODEL NO.: AB-5T"	8419.90.29	MFN – 1% Ad Valorem
22-285	" OTTERBOX AIRPODS CASE"	4016.90.99	MFN – 5% Ad Valorem ACFTA – 5% Ad Valorem
22-342	"DOWLEX™ 2645.11G"	3901.40.00	MFN – 3% Ad Valorem ATIGA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 350-2022 p. 2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



BOC-09-34238

TCOC Ref. No. 22-070

28 September 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:

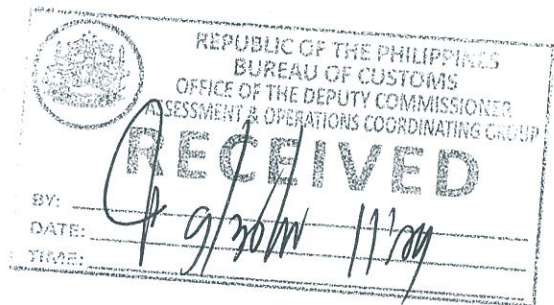
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-239, 22-262, 22-264, 22-279, 22-284, 22-285 and 22-342, issued by this Commission on 28 September 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

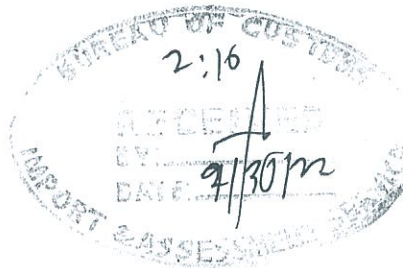
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

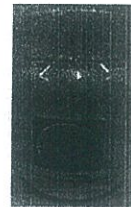
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1211.90.17 MFN - 3% ad valorem ATIGA - Zero		22-239
		3	DATE ISSUED
			28 September 2022

4 DESCRIPTION OF GOOD

“DXN® REISHI MUSHROOM POWDER”

Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product labels, specifications, and Certificate of Product Registration (CPR) from the Food and Drug Administration (FDA) submitted, subject article is a plant product in the form of a light-brown powder. It is produced by separately drying, crushing, grinding, and sieving the mycelium and fruit body of *Ganoderma lucidum*, followed by mixing the two powders together. Packed in 22-g or 70-g high-density polyethylene (HDPE) white plastic bottles, subject article is a food supplement that can be used in cooking preparations, added to drinks, or consumed directly.



5 REASONS FOR CLASSIFICATION

Heading 12.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Certain plants or parts of plants (including seeds or fruits) of this heading may be put up (e.g., in sachets) for making herbal infusions or herbal “teas”. Such products consisting of plants or parts of plants (including seeds or fruits) of a single species (e.g., peppermint “tea”) remain classified in this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.17, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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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AOCG Memo No. 350-2022 p. 4


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 2022 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3926.90.99 MFN - 15% ad valorem ACFTA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">22-262</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">28 September 2022</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“OTTERBOX WATCH BUMPER”</p> <p>Based on the product specifications and sample submitted, subject article is a protective casing made from polycarbonate material, designed for Apple Watch Series (4, 5, 6, and 7). It is attached to the smart watch display to cover the edges and crown and protect it against bumps, slams, and scrapes. Subject article is available in various colours and in different sizes.</p> 
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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 style="text-align: right;">FOR THE COMMISSION Digitally signed  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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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 3926.90.99 MFN - 15% ad valorem ACFTA - Zero		22-264
		3	DATE ISSUED
			28 September 2022

4 DESCRIPTION OF GOOD

“OTTERBOX EXO EDGE SERIES”

Based on the product specifications and sample submitted, subject article is a smart watch protective casing made of polycarbonate and thermoplastic elastomers (TPE). The case has a bezel that blocks impact force and a bumper that covers the edges of the watch to protect it against bumps, slams, and scrapes. Designed for Apple brand smart watches, subject article is available in different sizes and colours.



5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or gluing together sheets of plastics.

In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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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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		22-279
		3	DATE ISSUED
			28 September 2022

4	DESCRIPTION OF GOOD
	“OREO ORIGINAL”
	<p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a chocolate sandwich cookie with vanilla-flavoured filling. It is made from flour, sugar, vegetable oil, cocoa powder, high fructose corn syrup, corn starch, soy lecithin, and vanillin flavour, among others. Subject article is packed in 28.5-g foil packs containing three sandwich cookies and in secondary plastic packaging containing nine or 11 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</p> <p style="text-align: right; font-size: small;">Digitally signed</p> <p style="text-align: right;"><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>





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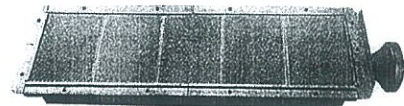
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8419.90.29 MFN - 1% ad valorem		22-284
		3	DATE ISSUED
			28 September 2022

4 DESCRIPTION OF GOOD

"INFRARED BURNER, MODEL NO.: AB-5T"

Based on the technical information, inspection certificate, and photograph of the product submitted, subject article is an infrared burner made of aluminium-silicon alloy and ceramic that runs and operates through a gas source. It has a length of 583 mm, width of 168 mm, and a thickness of approximately 89 mm. It is compatible for installation in griddles, ovens, and fryers for commercial use. Subject article generates heat by focusing the flame of a gas burner into a ceramic tile that has thousands of microscopic holes in it, thus radiating heat faster and in much higher temperatures than the standard gas burner.



5 REASONS FOR CLASSIFICATION

Heading 84.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as, among others, heating, cooking, roasting, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot-plates, warming cupboards, drying cabinets, etc.; deep-fat friers).

Subject to the general provisions regarding the classification of parts, the heading covers parts of the above. Such parts include certain elements of distillation apparatus or rectifying columns, such as retorts, bubble caps and rings, plates and certain tube elements; revolving plates and drums, etc., for roasters or dryers.

In view thereof, subject article is classified under AHTN 2022 subheading 8419.90.29, 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.





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ADVANCE RULING ON TARIFF CLASSIFICATION

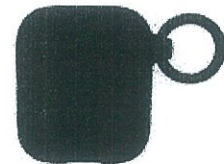
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 4016.99.99 MFN - 5% ad valorem ACFTA - 5% ad valorem</p>		22-285
		3	DATE ISSUED
			28 September 2022

4 DESCRIPTION OF GOOD

“OTTERBOX AIRPODS CASE”

Based on the technical specifications and sample submitted, subject article is a protective case for wireless earphones. It is composed of the top and bottom parts (made of synthetic rubber), a polycarbonate interior (liner), and a polycarbonate carabiner. It is used to protect the earphones from scratches, scuffs, and damages from being dropped. Having an overall dimension of 5.00 cm x 8.50 cm x 2.50 cm (LxHxW), subject article is available in various colours and is specifically designed for Apple AirPods and Apple AirPods Pro.



5 REASONS FOR CLASSIFICATION

Heading 40.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of vulcanized rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.

In view thereof, subject article is classified under AHTN 2022 subheading 4016.99.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and an ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

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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 3901.40.00 MFN - 3% ad valorem ATIGA - Zero		22-342
		3	DATE ISSUED
			28 September 2022

4	DESCRIPTION OF GOOD
	“DOWLEX™ 2645.11G”
	Based on the duly certified product composition, technical information sheet, safety data sheet, and packaging information submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-hexene, with slip and anti-block additives. It is in the form of translucent to white pellets, with a melt flow index of 0.90 g/10 minutes at 190°C and a density of 0.921 g/cm ³ . Packed in 25-kg heavy-duty bags, subject article is used in the manufacture of a wide variety of film applications.

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>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 and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the 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><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>

