



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AO CG Memo No. 463-2022

MEMORANDUM

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

FROM : ATTY. EDWARD JAMES A. DY BU CO *act*
Deputy Commissioner, AO CG

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

DATE : 11 November 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 08 November 2022 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2017 AHTN CODE | 2020 RATES OF DUTY |
|----------|------------------------------------|----------------|--------------------------------------|
| 22-441 | "GANOZHI E NOURISHING NIGHT CREAM" | 3304.99.30 | MFN – 7% Ad Valorem ATIGA – *Zero |

Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 403-2022 p. 2



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

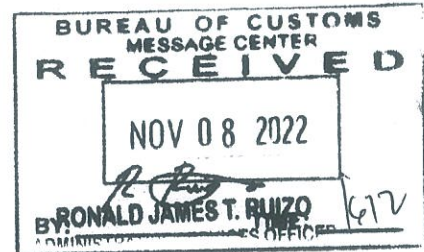
TCOC Ref. No. 22-086



08 November 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**:

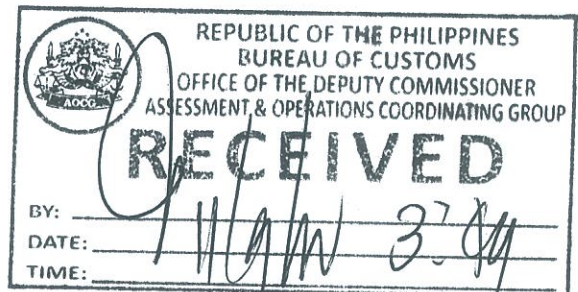
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 22-441, issued by this Commission on 08 November 2022. This Advance Ruling has 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 SECRETARY

11/10
11:45

RECEIVED
11-10-22
10:24





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 3304.99.30 MFN - 7% ad valorem ATIGA - Zero | | 22-441 |
| | | 3 | DATE ISSUED |
| | | | 08 November 2022 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | <p>“GANOZHI E NOURISHING NIGHT CREAM”</p> <p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, finished goods specifications, product label, and photograph of the product submitted, subject article is a milky brown moisturizing cream that nourishes the skin. It consists of aqua (water), butylene glycol, yeast extract, C12-15 alkyl benzoate, ethoxydiglycol, <i>fagus sylvatica</i> bud extract, cyclomethicone, <i>butyrospermum parkii</i> (shea butter), <i>epilobium angustifolium</i> extract, and tocopheryl acetate, among others. Packed in 50-g bottles contained in a carton box, subject article is applied on the face and neck at night after cleansing and toning.</p> |



| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.30, 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> |

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.