



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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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 *dy*

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

DATE : 22 December 2020

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 17 December 2020 and the same having been reviewed and summarized as follows:

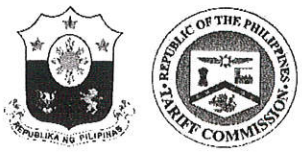
TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-256	"IS MASTERBATCH BO20PESI"	3808.91.90	MFN – 3% Ad Valorem ATIGA – Zero*
20-259	"DYNASYLAN® GLYMO"	2931.90.90	MFN – 1% Ad Valorem ATIGA – Zero*

***Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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AOCG Memo No. 01-2021 p-2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

REPUBLIC OF THE PHILIPPINES BUREAU OF CUSTOMS OFFICE OF THE DEPUTY COMMISSIONER ASSESSMENT OPERATIONS COORDINATING GROUP	
RECEIVED 18 DEC 2020	
BY: <i>[Signature]</i>	
DATE: <i>[Signature]</i>	
TIME: <i>[Signature]</i>	
TCOC Ref. No: 20-108	

17 December 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS MESSAGE CENTER	
RECEIVED	
DEC 18 2020	
BY: <i>[Signature]</i>	TIME: 1044

Dear Commissioner Guerrero:

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 of Goods), this Commission is pleased to furnish your good Office with PDF copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-256 and 20-259, issued by this Commission on 17 December 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

OFFICE OF THE DIRECTOR
IAS

RECEIVED	
By: <i>[Signature]</i>	
Date: 12/21	
Time: 5:00	

Encl: As stated

cc: *The Secretary*
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3808.91.90 MFN - 3% ad valorem ATIGA – Zero		20-256	
		3	DATE ISSUED
		17 December 2020	

4 DESCRIPTION OF GOOD**“IS MASTERBATCH BO20PESI”**

Based on the product specifications, production process flowchart, and technical and safety data sheets submitted, subject article is a masterbatch consisting of buprofezin (insecticide) in a low-density polyethylene (LDPE) carrier. It is in the form of pellets, designed to be mixed with LDPE base resin at a rate of 5-10%, to make banana bags, ground sheets, pet strips, grow bags, and tree bags, all with insecticidal properties to control homopteran pests such as aphids, red cotton bugs, whiteflies, and mealybugs. Packed in 25-kg transparent polypropylene (PP) woven bags, subject article can also be extruded into other resins and other olefin blends to make flexible plastic films and nettings with insecticidal properties.

5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that intermediate preparations, requiring further compounding to produce the ready-for-use insecticides, fungicides, disinfectants, etc., are also classified here, provided they already possess insecticidal, fungicidal, etc., properties.

In view thereof, subject article is classified under AHTN 2017 subheading 3808.91.90, 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 (5) 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2931.90.90		20-259
	MFN - 1% ad valorem	3	DATE ISSUED
	ATIGA – Zero		17 December 2020

4	DESCRIPTION OF GOOD
	“DYNASYLAN® GLYMO”
	<p>Based on the product information and safety data sheet submitted, subject article is 100% 3-Glycidyoxypropyltrimethoxysilane (CAS No. 2530-83-8) in the form of a colorless low-viscosity liquid with a slight turpentine-like odour. Packed in 25-kg and 210-kg drums, and in 1,000-kg bulk containers, subject article is an essential ingredient in producing glass fiber/glass fabric composites, foundry resins, sealants and adhesives, mineral-filled composites, and paints and coatings, among others.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 29.31 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other organo-inorganic compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, organo-silicon compounds. These are separate chemically defined compounds in which the silicon atom is directly linked to at least one carbon atom of an organic radical. These compounds include organic silanes and siloxanes; in some cases these products are polymerized to make silicones. Silanes include chlorosilanes (e.g., dimethyldichlorosilane), alkoxysilanes (e.g., methyltrimethoxysilane), alkyl or aryl silanes (e.g., diphenylsilanediol, tetramethylsilane) and other multifunctional (amino, nitrile, oxiranyl, oximo, acetoxy, etc.) silanes. Siloxanes include hexamethyldisiloxane*, octamethyltrisiloxane, octamethylcyclotetrasiloxane, decamethylcyclopentasiloxane and dodecamethylcyclohexasiloxane. The heading also includes hexamethyldisilazane and organo-disilanes.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2931.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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 (5) 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;"></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>