



**BUREAU OF CUSTOMS**

*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 *Ed*

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

**DATE :** 05 November 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 30 October 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-193	"DXN M MIRACLE MARINE LIPOSOME ULTIMATE EYE CREAM"	3304.99.30	MFN – 7% Ad Valorem AKFTA – Zero*
20-194	"DXN M MIRACLE MARINE LIPOSOME SMOOTHING FOAM CLEANSER"	3401.30.00	MFN – 10% Ad Valorem AKFTA – 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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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 20-095

30 October 2020

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



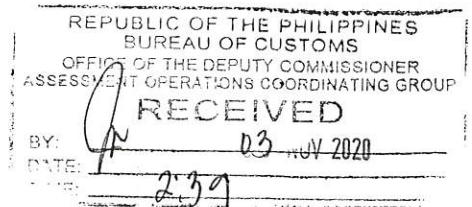
Dear Commissioner Guerrero:

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. 20-193 and 20-194, issued by this Commission on 30 October 2020. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

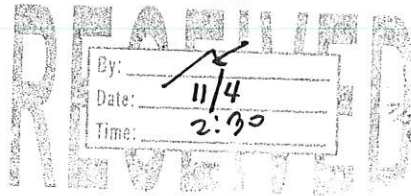
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR  
IAS



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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

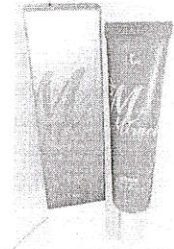
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3304.99.30 MFN - 7% ad valorem AKFTA - Zero		20-193
		<b>3</b>	<b>DATE ISSUED</b>
			30 October 2020

**4 DESCRIPTION OF GOOD****“DXN M MIRACLE MARINE LIPOSOME ULTIMATE EYE CREAM”**

Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product label, and photograph of the product submitted, subject article is an eye cream specially formulated with niacinamide and adenosine. It also contains aqua, sea water, butylene glycol, 1,2-hexanediol, and other skin-conditioning agents. Packed in a 30-mL tube placed in a box, subject article helps in nourishing and revitalizing the eye area for a luminous look.

**5 REASONS FOR CLASSIFICATION**

Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

In view thereof, subject article is classified under AHTN 2017 subheading 3304.99.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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.

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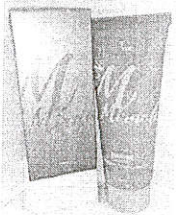
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3401.30.00</b> <b>MFN - 10% ad valorem</b> <b>AKFTA - Zero</b>		20-194
		<b>3</b>	<b>DATE ISSUED</b>
			30 October 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“DXN M MIRACLE MARINE LIPOSOME SMOOTHING FOAM CLEANSER”</b></p> <p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product label, and photograph of the product submitted, subject article is a cloudy, soft-textured mild foam cleanser composed of surfactants, skin-conditioning agents, skin protectants, and solvents, among others. Packed in a 150-mL tube placed in a box, subject article is used for washing the face.</p> <div style="text-align: right;">  </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 34.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 2017 subheading 3401.30.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</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;">   <b>MARILOU P. MENDOZA</b>                      Chairperson                 </p> <p><i>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.</i></p>



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# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



## MEMORANDUM

TO : **GLADYS C. CABUGAWAN**  
Chief, Central Records Management Division

FROM : **ATTY. YASSER ISMAIL A. ABBAS, CESE**  
Director III, Imports and Assessment Service

SUBJECT : **MEMORANDA DATED 5 NOVEMBER 2020 RE: TARIFF  
COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)**

DATE : 9 November 2020

Respectfully forwarded the herein 5 November 2020 memoranda signed by the Deputy Commissioner, AOCG, covering Tariff Classification Circulars dated 27 October 2020 and 3 November 2020, respectively, for dissemination.

