



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.

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

DATE : 4 May 2021

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 26 April 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-042	"VELO NICOTINE POUCH (POLAR MINT, MEDIUM STRENGTH"	3824.99.99	MFN – 3% Ad Valorem
21-056	"EUXYL® PE 9010"	3808.99.90	MFN – 3% Ad Valorem
21-062	"CONDALAB ANAEROBIC AGAR"	3821.00.10	MFN – 3% Ad Valorem

***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. 222-2021 p.2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-030

26 April 2021



BOC-09-20822



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:

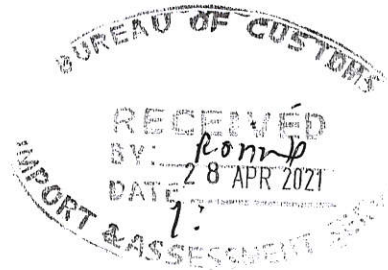
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-042, 21-056 and 21-062, issued by this Commission on 26 April 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

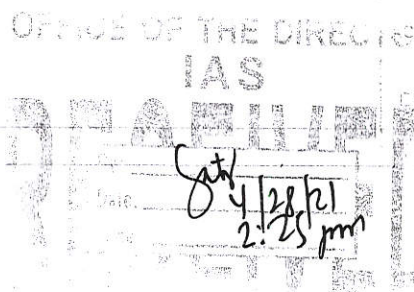
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
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CERTIFICATION NUMBER
AJA13-6171



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN – 3% ad valorem		21-042
		3	DATE ISSUED
			26 April 2021

4 DESCRIPTION OF GOOD

“VELO NICOTINE POUCH (POLAR MINT, MEDIUM STRENGTH)”

Based on the list of ingredients, manufacturing process, certificate of analysis, sample, and other product information submitted, subject article is a nicotine-containing, single-use pouch. It is produced by blending microcrystalline cellulose, water, sodium chloride, xylitol, nicotine, and flavour, among others, and placing into pouches made of nonwoven material. Packed in containers containing twenty (20) 0.7-gram pouches, subject article is a recreational nicotine product designed to be tucked between the consumer's upper lip and gum for up to 30 minutes while the nicotine and taste are absorbed through the oral mucosa.



5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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
Digitally signed

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)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.99.90 MFN - 3% ad valorem		21-056
		3	DATE ISSUED
			26 April 2021

4 DESCRIPTION OF GOOD

“EUXYL® PE 9010”

Based on the certified chemical composition of ingredients, safety data sheet, manufacturing process flowchart, product brochure, and packaging information submitted, subject article is a cosmetic preservative in the form of a colorless liquid composed of 2-phenoxyethanol and ethylhexylglycerin. It is a broad spectrum preservative effective against bacteria, yeast, and mold. Packed in 200-kg drums, subject article is used for the preservation of cosmetics and toiletries such as creams, lotions, serums, shampoos, body wash, and wet wipes.

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 this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here.

In view thereof, subject article, is classified under AHTN 2017 subheading 3808.99.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

Digitally signed

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)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3821.00.10		21-062
	MFN – 3% ad valorem	3	DATE ISSUED
			26 April 2021

4	DESCRIPTION OF GOOD
	“CONDALAB ANAEROBIC AGAR”
	<p>Based on the product data sheet submitted, subject article is a dehydrated culture media in the form of a clear beige fine powder. It is composed of <i>casein peptone, bacteriological agar, dextrose, sodium chloride, and soy peptone</i>, among others. Packed in 500-g plastic containers, subject article is used for the cultivation of anaerobic microorganisms, especially <i>Clostridium</i>, in water, clinical, or food industries.</p>



5	REASONS FOR CLASSIFICATION
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Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.

In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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
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MARILOU P. MENDOZA
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